

# **Monthly Financial Report**

**Fiscal Year to Date as  
of November 30, 2020**

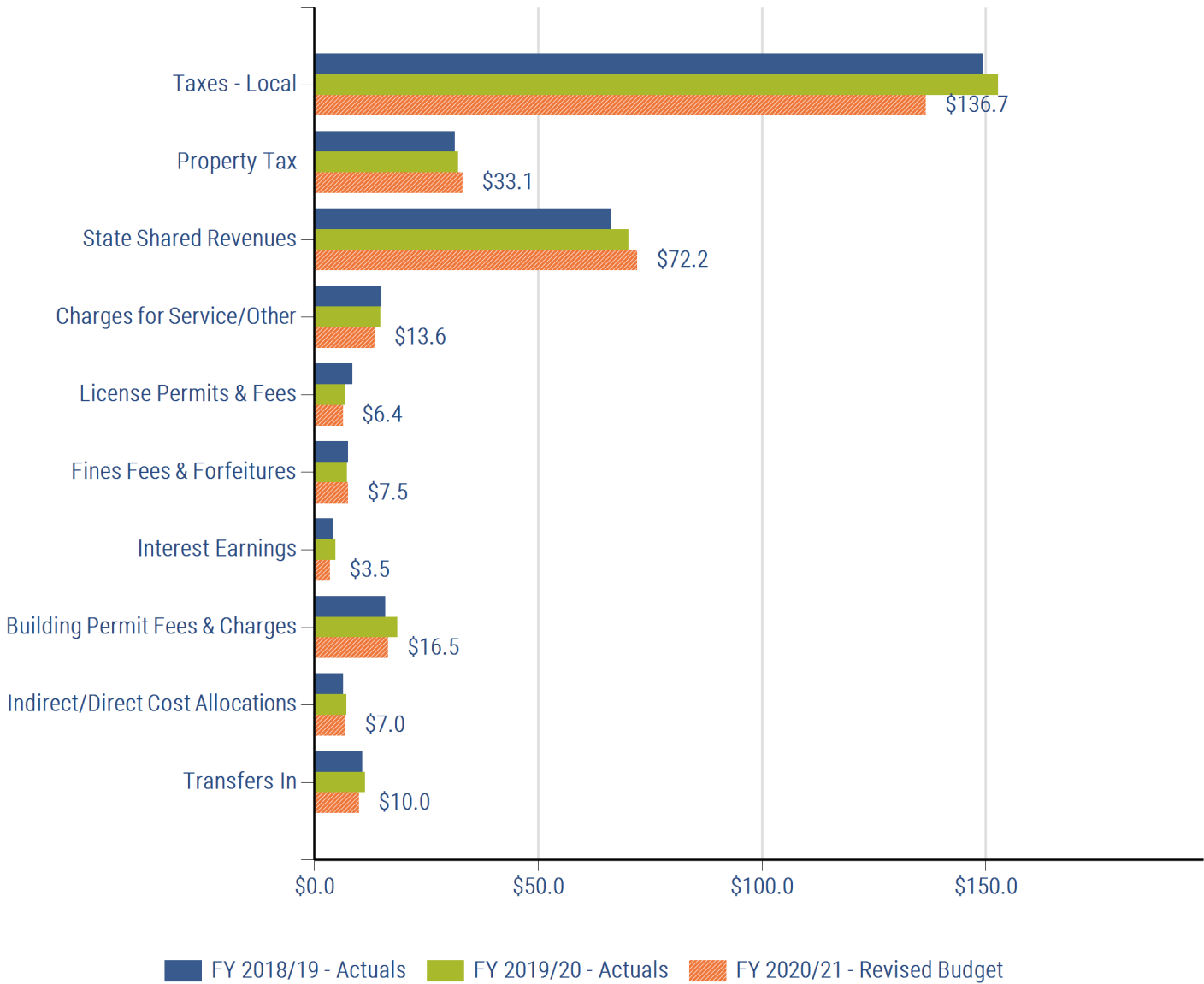
Report to the City Council  
Prepared by the City Treasurer  
January 19, 2021



# Sources

## General Fund

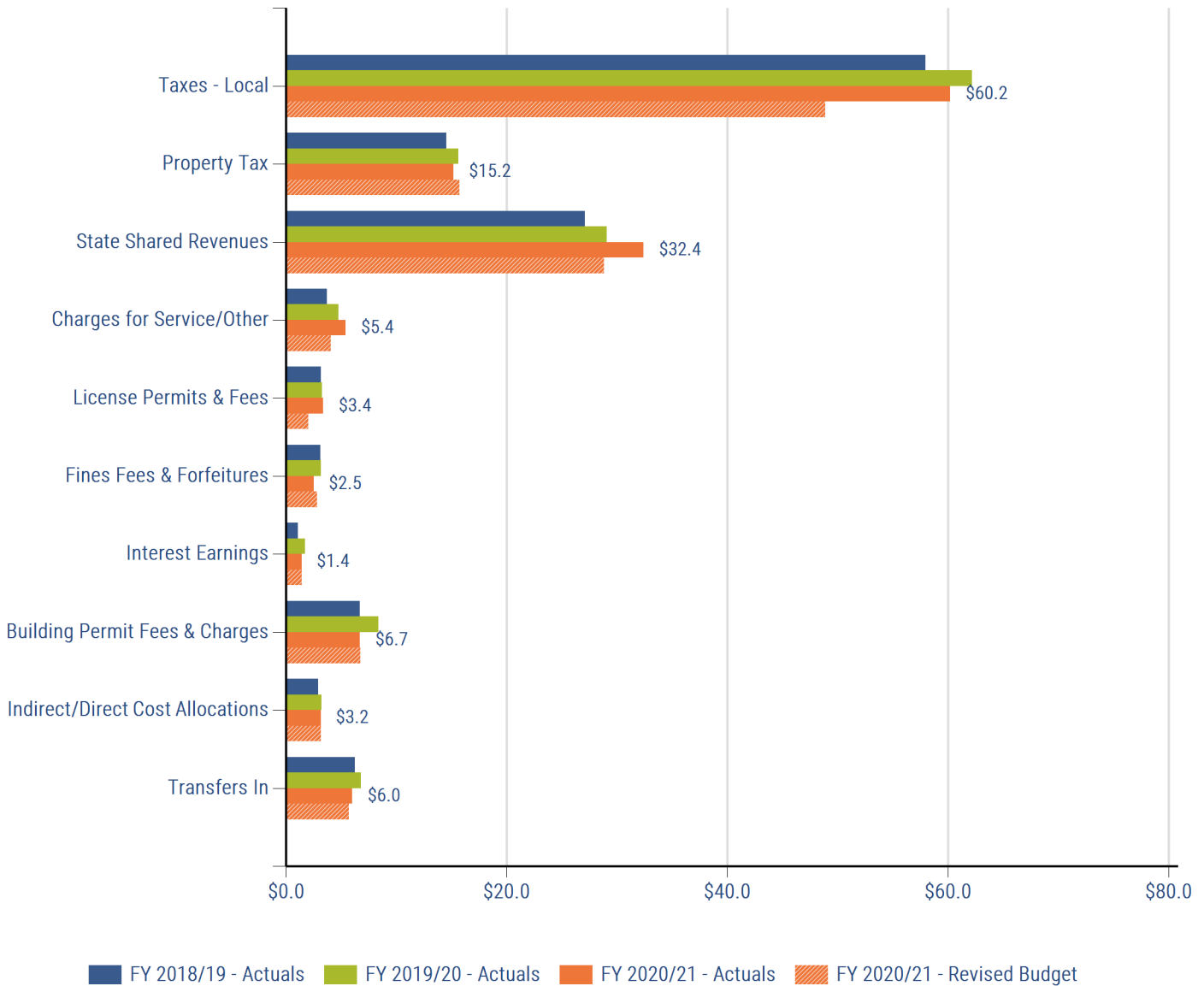
### Twelve Months: Fiscal Year



	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Taxes - Local	\$149.3	\$152.8	\$136.7
Property Tax	31.4	32.2	33.1
State Shared Revenues	66.2	70.2	72.2
Charges for Service/Other	14.9	14.7	13.6
License Permits & Fees	8.5	6.9	6.4
Fines Fees & Forfeitures	7.5	7.3	7.5
Interest Earnings	4.3	4.7	3.5
Building Permit Fees & Charges	15.9	18.5	16.5
Indirect/Direct Cost Allocations	6.5	7.2	7.0
Transfers In	10.7	11.3	10.0
<b>Total Sources</b>	<b>\$315.2</b>	<b>\$326.0</b>	<b>\$306.4</b>



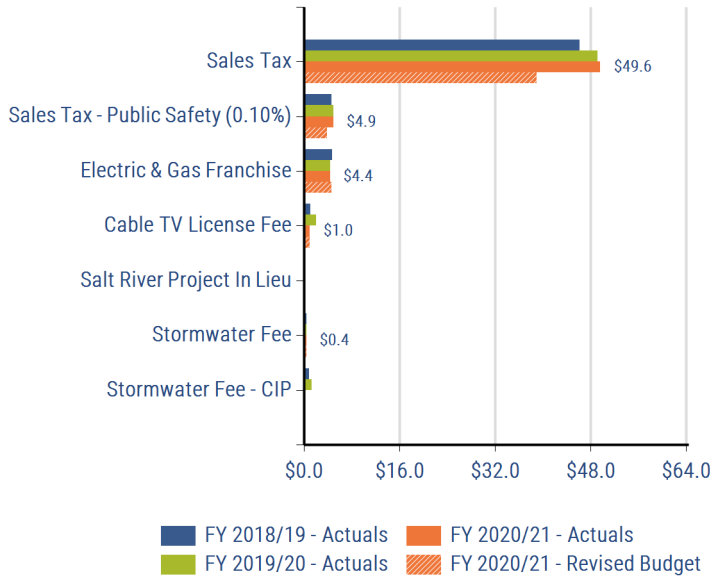
Sources (Fiscal Year to Date: November 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$58.0	\$62.2	\$60.2	\$48.9	\$11.4	23%
Property Tax	14.5	15.6	15.2	15.7	(0.5)	(3%)
State Shared Revenues	27.1	29.1	32.4	28.9	3.6	12%
Charges for Service/Other	3.7	4.8	5.4	4.1	1.3	33%
License Permits & Fees	3.2	3.2	3.4	2.0	1.3	65%
Fines Fees & Forfeitures	3.1	3.2	2.5	2.8	(0.3)	(12%)
Interest Earnings	1.1	1.7	1.4	1.4	-	-
Building Permit Fees & Charges	6.7	8.4	6.7	6.7	-	-
Indirect/Direct Cost Allocations	2.9	3.2	3.2	3.2	-	-
Transfers In	6.2	6.8	6.0	5.7	0.3	6%
<b>Total Sources</b>	<b>\$126.6</b>	<b>\$138.2</b>	<b>\$136.4</b>	<b>\$119.4</b>	<b>\$17.0</b>	<b>14%</b>



Taxes - Local (Fiscal Year to Date: November 2020)

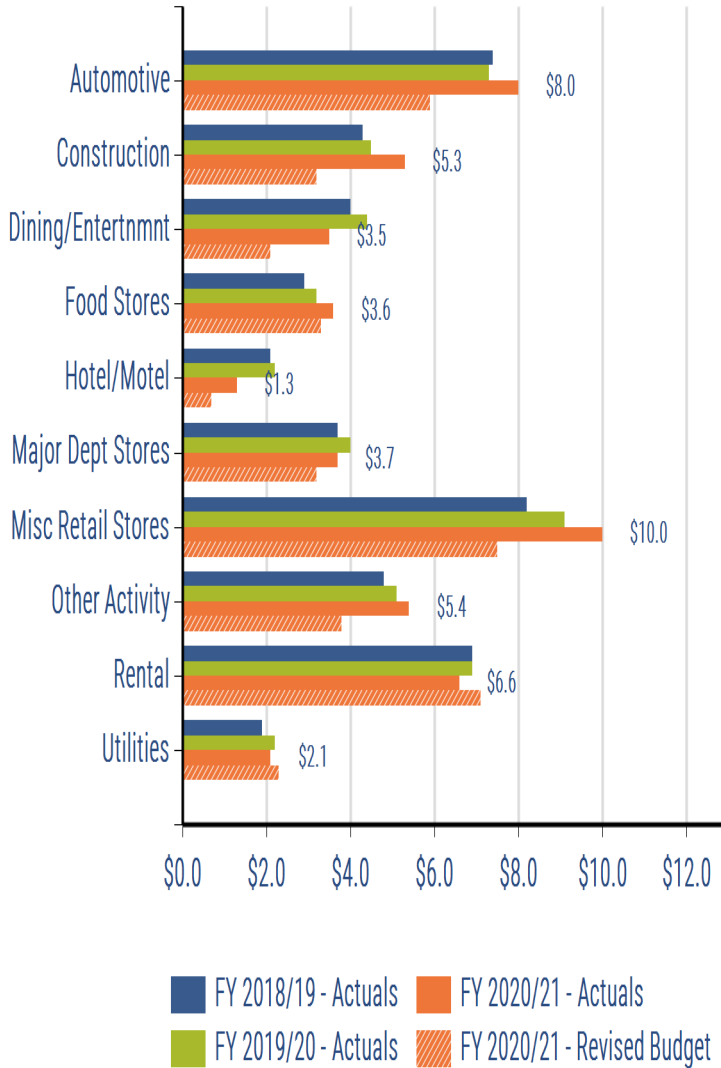


Actual to Revised Budget variance of \$11.4 million or 23%. The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to the APS quarterly franchise payment coming in lower than expected largely due to the Tax Cuts and Jobs Act of 2017.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$46.2	\$49.2	\$49.6	\$39.0	\$10.5	27%
Sales Tax - Public Safety (0.10%)	4.6	4.9	4.9	3.9	1.0	26%
Electric & Gas Franchise	4.7	4.4	4.4	4.6	(0.2)	(5%)
Cable TV License Fee	1.1	2.1	1.0	1.0	-	-
Salt River Project In Lieu	0.1	-	-	-	-	-
Stormwater Fee	0.4	0.4	0.4	0.4	-	-
Stormwater Fee - CIP	0.9	1.3	-	-	-	-
<b>Taxes - Local Total</b>	<b>\$58.0</b>	<b>\$62.2</b>	<b>\$60.2</b>	<b>\$48.9</b>	<b>\$11.4</b>	<b>23%</b>



Sales Tax (Fiscal Year to Date: November 2020)



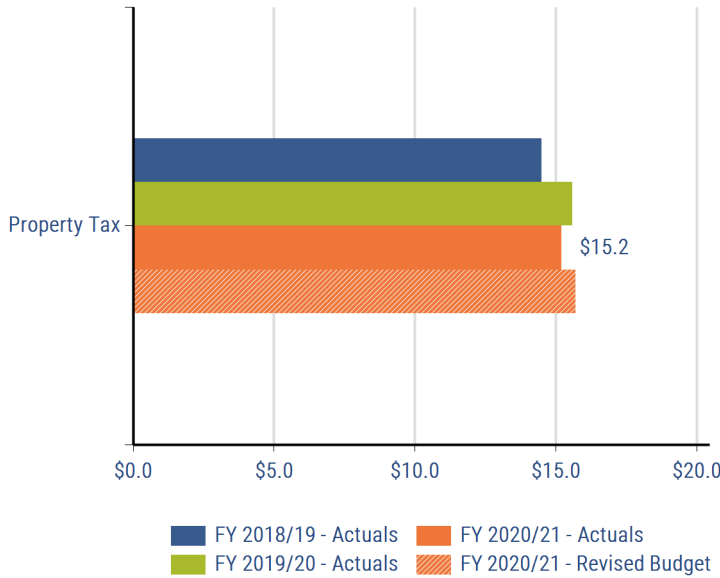
**Actual to Revised Budget variance of \$10.5 million or 27%:**  
 While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. This timing played a significant role in the variances for November collections and should resolve itself in December. The favorable variance is also the result of the following: 1) Automotive – car dealers doing better than expected; 2) Construction – unanticipated increases in construction and speculative sale activity; 3) Dining/Entertainment – restaurants doing better than anticipated with their reduced capacity as a result of the COVID-19 pandemic; 4) Food Stores – more people eating at home due to the COVID-19 pandemic; 5) Hotel/Motel – hotels doing better than anticipated with less people traveling, an increase in bookings with short term vacation rental properties and a new hotel opening; 6) Misc Retail Stores – increased software sales and additional revenue from online marketplace facilitators and remote sellers and; 7) Other Activity – increase in taxable sales from computer software and hardware wholesalers and manufacturers. The favorable variance would have been greater but is being partially offset by: 1) Rental – less rents being collected by commercial and residential properties due to the COVID-19 pandemic, personal property rentals showing a decrease compared to a year ago, and a one-time taxable speculative sale of an apartment complex last year which did not occur this year; and 2) Utilities – decreases in the telecommunications sector.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Automotive	\$7.4	\$7.3	\$8.0	\$5.9	\$2.1	36%
Construction	4.3	4.5	5.3	3.2	2.1	67%
Dining/Entertainment	4.0	4.4	3.5	2.1	1.3	62%
Food Stores	2.9	3.2	3.6	3.3	0.4	12%
Hotel/Motel	2.1	2.2	1.3	0.7	0.6	86%
Major Dept Stores	3.7	4.0	3.7	3.2	0.5	15%
Misc Retail Stores	8.2	9.1	10.0	7.5	2.5	33%
Other Activity	4.8	5.1	5.4	3.8	1.7	45%
Rental	6.9	6.9	6.6	7.1	(0.4)	(6%)
Utilities	1.9	2.2	2.1	2.3	(0.3)	(12%)
<b>Sales Tax Total</b>	<b>\$46.2</b>	<b>\$49.2</b>	<b>\$49.6</b>	<b>\$39.0</b>	<b>\$10.5</b>	<b>27%</b>



Property Tax (Fiscal Year to Date: November 2020)

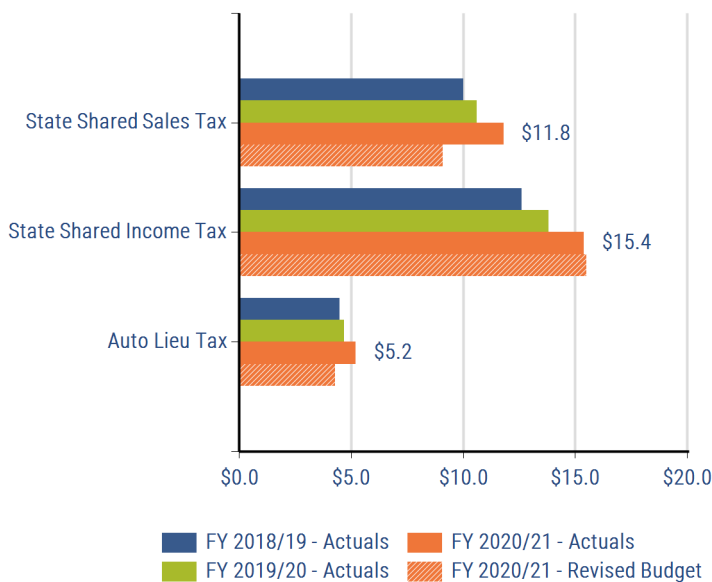
Actual to Revised Budget variance of (\$0.5) million or (3%): Unfavorable variance is due to the budget spread, which is based on the way people paid on average over the last two years and may vary year over year.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$14.5	\$15.6	\$15.2	\$15.7	(\$0.5)	(3%)
Property Tax Total	\$14.5	\$15.6	\$15.2	\$15.7	(\$0.5)	(3%)

State Shared Revenues (Fiscal Year to Date: November 2020)

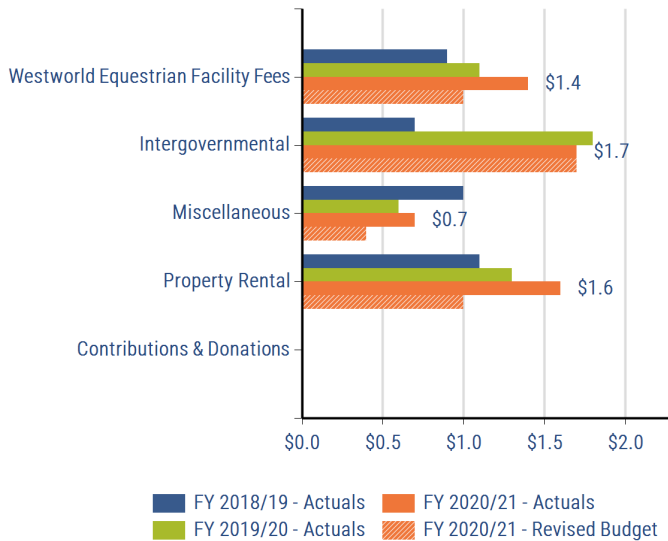
Actual to Revised Budget variance of \$3.6 million or 12%: State Shared Sales Tax is favorable due to better than expected state shared sales tax revenue brought in and shared with cities than originally projected based on the expected economic conditions caused by the COVID-19 virus. Additionally, Scottsdale is starting to see the effects of the 2019 Wayfair Bill on online sales and higher overall online shopping than in previous years due to the pandemic. Auto Lieu Tax is favorable due to higher than expected vehicle sales as a result of aggressive promotions by auto dealers.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$10.0	\$10.6	\$11.8	\$9.1	\$2.7	29%
State Shared Income Tax	12.6	13.8	15.4	15.5	(0.1)	(1%)
Auto Lieu Tax	4.5	4.7	5.2	4.3	1.0	23%
State Shared Revenues Total	\$27.1	\$29.1	\$32.4	\$28.9	\$3.6	12%



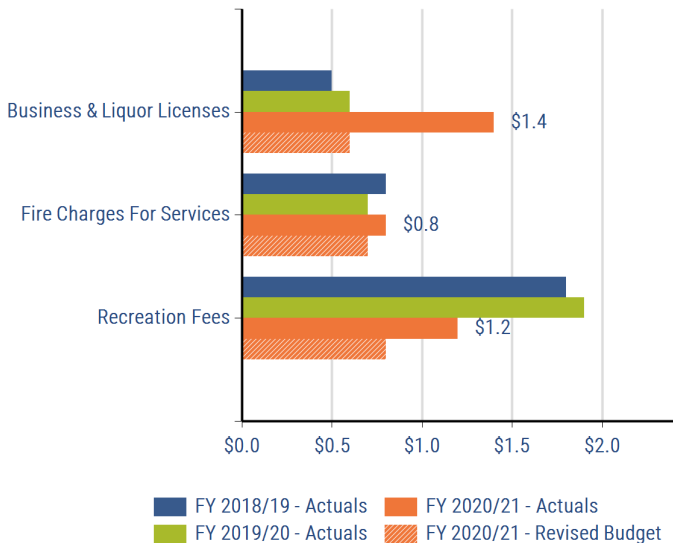
Charges for Service/Other (Fiscal Year to Date: November 2020)



**Actual to Revised Budget variance of \$1.3 million or 33%:** Westworld Equestrian Facility Fees is favorable due to Scottsdale hosting a much larger AZ Fall Championship (equestrian national show) at WestWorld since it absorbed the participants from another state’s event that was canceled, and to payments from FY 2019/20 events that were received in FY 2020/21. Miscellaneous is favorable due to recovery reimbursements for Public Safety – Fire from the state and county for costs related to assistance the Division provided in response to fires around Arizona and unexpected revenue received from the recently passed Nuisance Ordinance. Property Rental is favorable due to advanced billings for cell tower and outdoor dining leases and because the fourth quarter FY 2019/20 Tournament Player’s Club payment was paid in FY 2020/21.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$0.9	\$1.1	\$1.4	\$1.0	\$0.4	44%
Intergovernmental	0.7	1.8	1.7	1.7	-	-
Miscellaneous	1.0	0.6	0.7	0.4	0.3	87%
Property Rental	1.1	1.3	1.6	1.0	0.5	52%
Contributions & Donations	-	-	-	-	-	-
<b>Charges for Service/Other Total</b>	<b>\$3.7</b>	<b>\$4.8</b>	<b>\$5.4</b>	<b>\$4.1</b>	<b>\$1.3</b>	<b>33%</b>

License Permits & Fees (Fiscal Year to Date: November 2020)

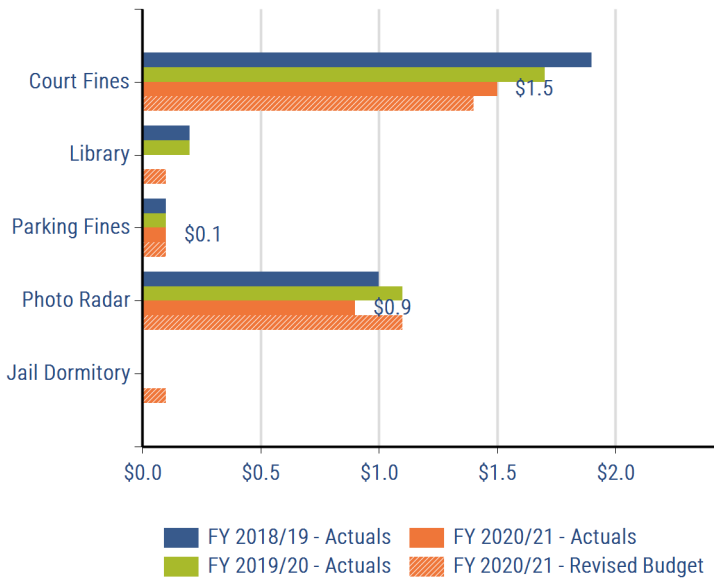


**Actual to Revised Budget variance of \$1.3 million or 65%:** Business & Liquor Licenses is favorable due to changes in the business and liquor licenses accounting methodology process from cash to accrual which occurred in November 2020. The variance should realign over the next couple of months. Fire Charges For Services is favorable due to a FY 2019/20 ambulance contract payment received and recorded in FY 2020/21. Recreation Fees is favorable due to the difficulty in predicting how the occupancy status of recreation facilities would be affected by the COVID-19 pandemic, increased lessons offered and pool “drop-in” activity than anticipated at aquatic facilities, and a higher than expected number of summer camp sessions offered and total registrations received for those sessions.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$0.5	\$0.6	\$1.4	\$0.6	\$0.8	nm
Fire Charges For Services	0.8	0.7	0.8	0.7	0.1	15%
Recreation Fees	1.8	1.9	1.2	0.8	0.5	62%
<b>License Permits &amp; Fees Total</b>	<b>\$3.2</b>	<b>\$3.2</b>	<b>\$3.4</b>	<b>\$2.0</b>	<b>\$1.3</b>	<b>65%</b>



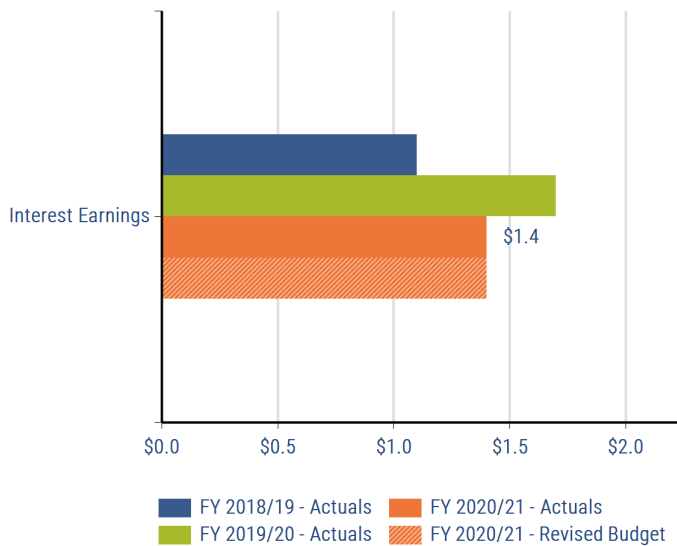
**Fines Fees & Forfeitures (Fiscal Year to Date: November 2020)**



**Actual to Revised Budget variance of (\$0.3) million or (12%):** Court Fines is favorable due to higher revenue being brought in when compared to the reduction in budget made due to COVID-19. Library is unfavorable due to reduced library fine revenue as a result of the continued closure of two of the city's libraries. Photo Radar is unfavorable due to photo enforcement sites being down, less people out on the roads and others delaying payments related to fines. Jail Dormitory is unfavorable due to fewer offenders being housed in the jail due to COVID-19 concerns.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$1.9	\$1.7	\$1.5	\$1.4	\$0.1	4%
Library	0.2	0.2	-	0.1	(0.1)	(60%)
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	1.0	1.1	0.9	1.1	(0.2)	(19%)
Jail Dormitory	-	-	-	0.1	(0.1)	(91%)
<b>Fines Fees &amp; Forfeitures Total</b>	<b>\$3.1</b>	<b>\$3.2</b>	<b>\$2.5</b>	<b>\$2.8</b>	<b>(\$0.3)</b>	<b>(12%)</b>

**Interest Earnings (Fiscal Year to Date: November 2020)**



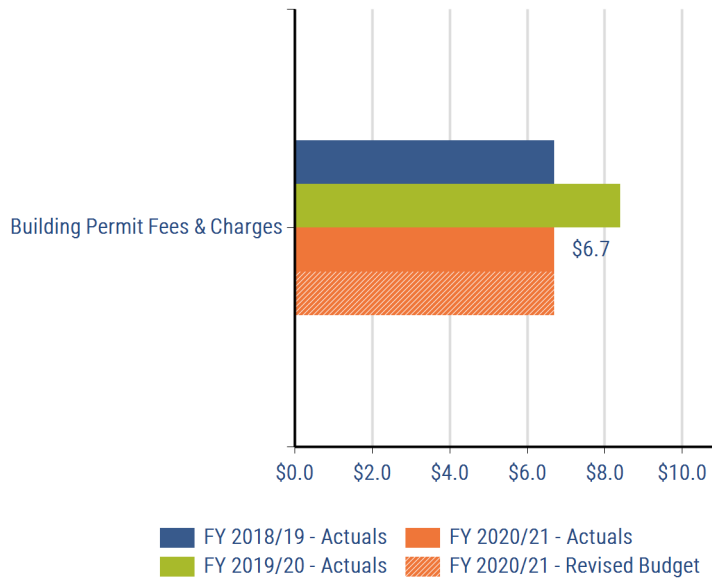
**Actual to Revised Budget variance of \$0.0 million or 0%:** No explanation necessary.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$1.1	\$1.7	\$1.4	\$1.4	\$ -	-
<b>Interest Earnings Total</b>	<b>\$1.1</b>	<b>\$1.7</b>	<b>\$1.4</b>	<b>\$1.4</b>	<b>\$ -</b>	<b>-</b>





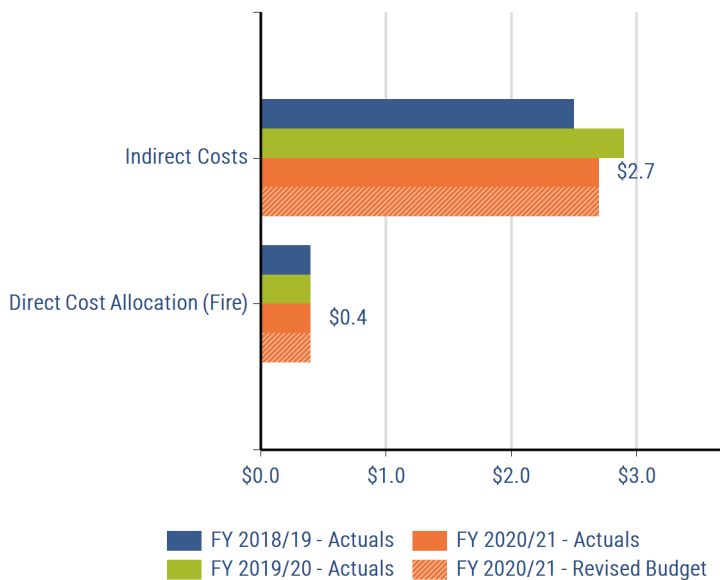
**Building Permit Fees & Charges (Fiscal Year to Date: November 2020)**



Actual to Revised Budget variance of \$0.0 million or 0%: Building Permits Fees & Charges is showing a net \$0 variance however there is a large unfavorable variance in Plan Review Fees as the budget mistakenly had the rate increases occurring in July vs January when they actually will occur, being almost completely offset by a change in the timing of recording Right-of-Way fees.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$6.7	\$8.4	\$6.7	\$6.7	\$ -	-
Building Permit Fees & Charges Total	\$6.7	\$8.4	\$6.7	\$6.7	\$ -	-

**Indirect/Direct Cost Allocations (Fiscal Year to Date: November 2020)**

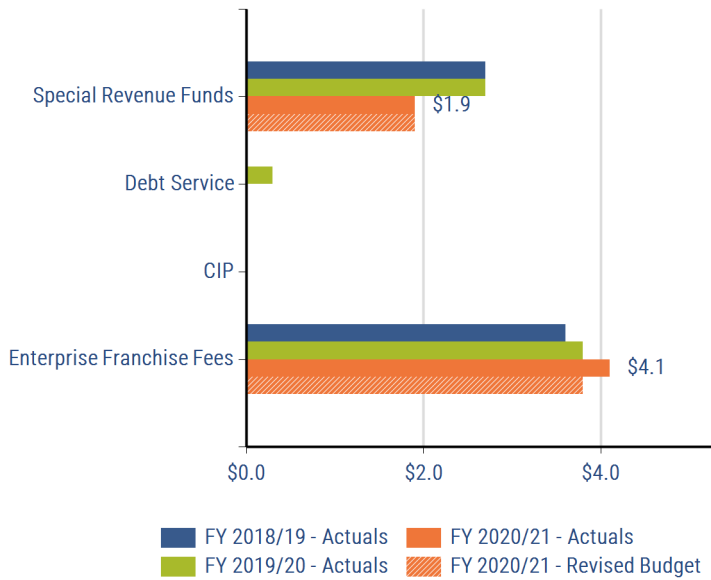


Actual to Revised Budget variance of \$0.0 million or 0%: No explanation necessary.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$2.5	\$2.9	\$2.7	\$2.7	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$2.9	\$3.2	\$3.2	\$3.2	\$ -	-



Transfers In (Fiscal Year to Date: November 2020)



Actual to Revised Budget variance of \$0.3 million or 6%: Enterprise Franchise Fees' favorable variance is the result of higher revenue collected in the Water & Water Reclamation Fund than anticipated, which consequently affects the transfers into the General Fund. The increase is a result of greater water deliveries compared to the four-year running average due to the lack of rain and excessive temperatures Scottsdale faced during the summer and fall.

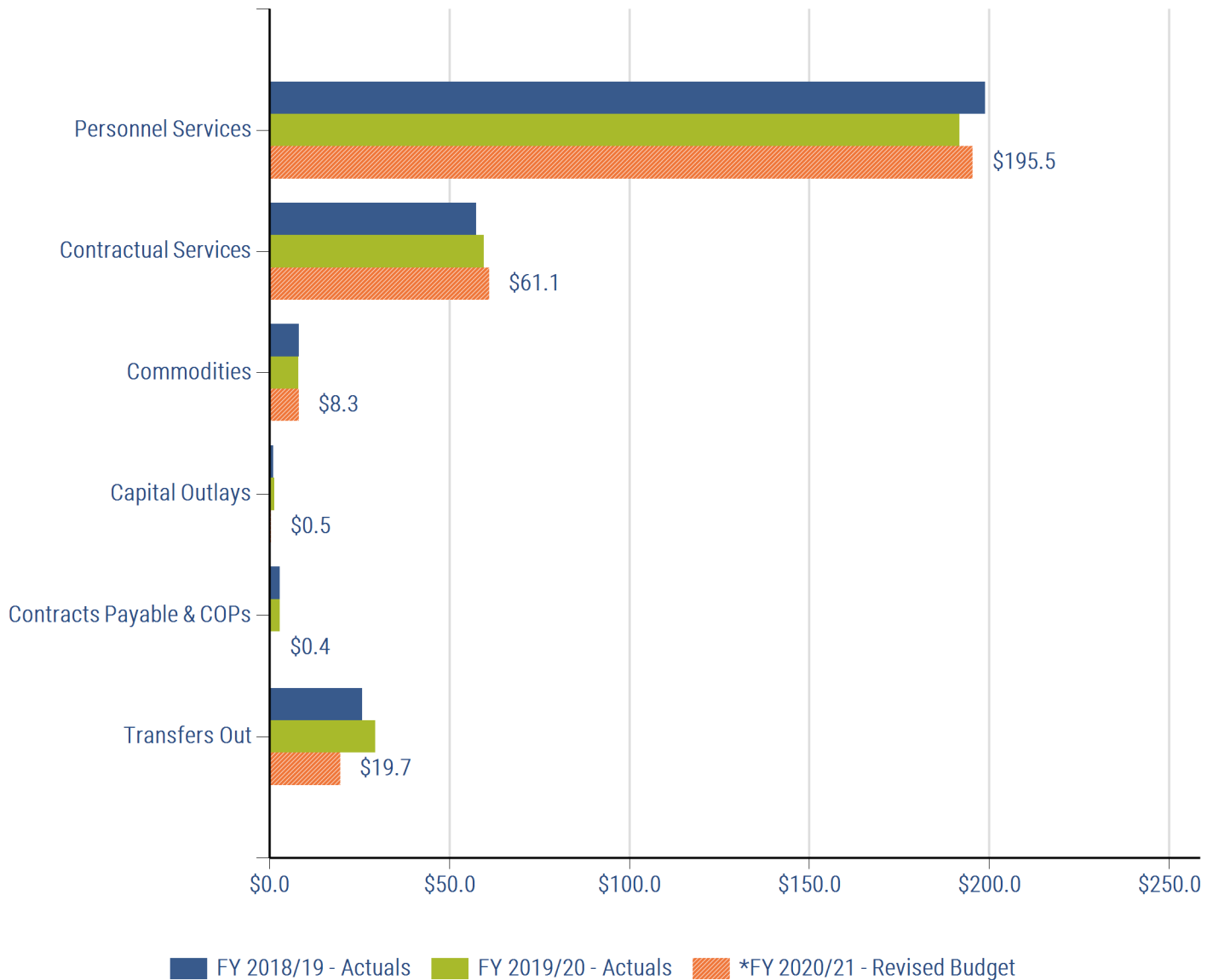
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Special Revenue Funds	\$2.7	\$2.7	\$1.9	\$1.9	\$ -	-
Debt Service	-	0.3	-	-	-	-
CIP	-	-	-	-	-	-
Enterprise Franchise Fees	3.6	3.8	4.1	3.8	0.3	9%
<b>Transfers In Total</b>	<b>\$6.2</b>	<b>\$6.8</b>	<b>\$6.0</b>	<b>\$5.7</b>	<b>\$0.3</b>	<b>6%</b>



# Uses

## General Fund

### Twelve Months: Fiscal Year

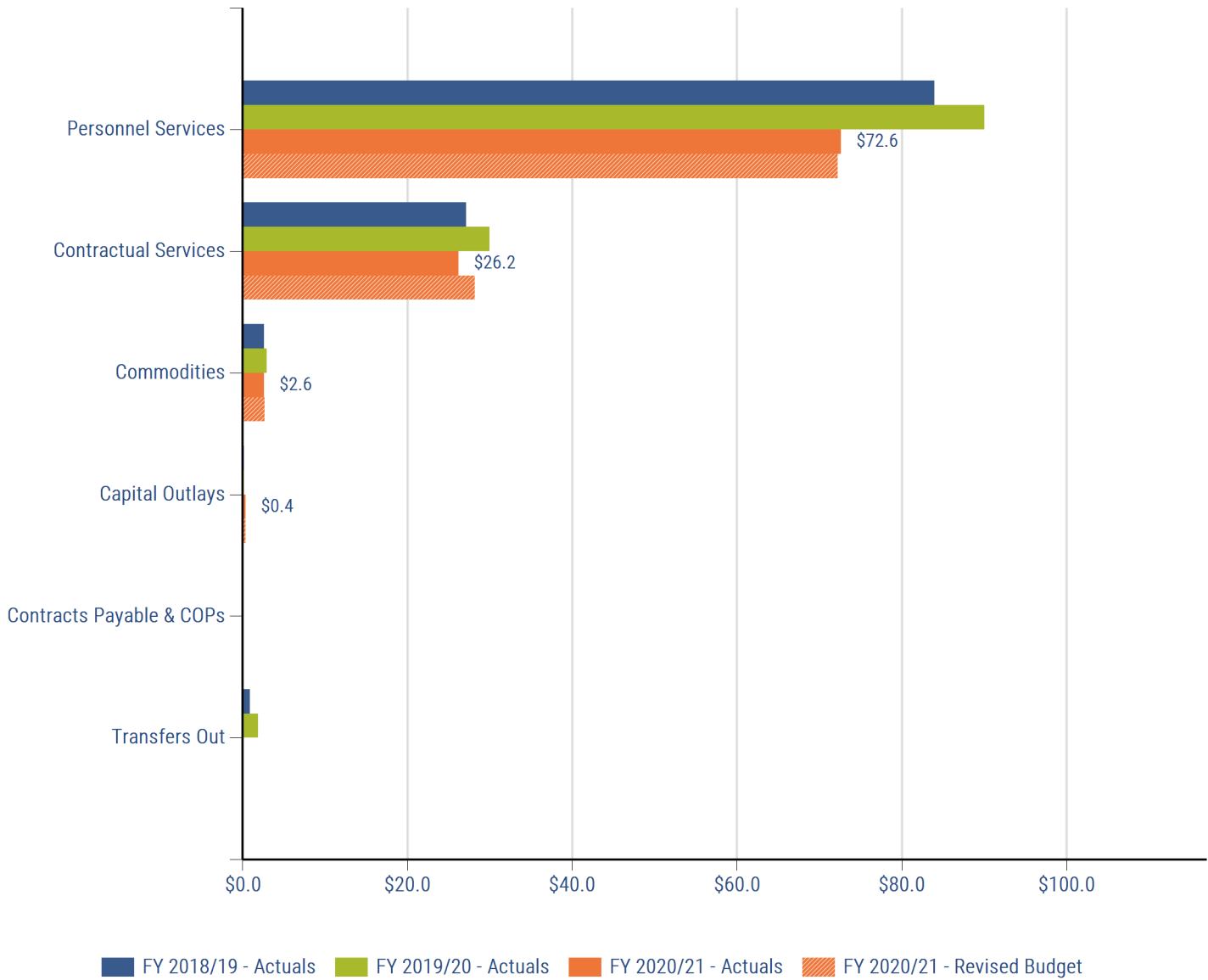


	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	*FY 2020/21 <u>Revised Budget</u>
Personnel Services	\$198.9	\$191.8	\$195.5
Contractual Services	57.4	59.6	61.1
Commodities	8.3	8.1	8.3
Capital Outlays	1.0	1.5	0.5
Contracts Payable & COPs	2.9	2.9	0.4
Transfers Out	25.8	29.4	19.7
<b>Total Uses</b>	<b>\$294.3</b>	<b>\$293.2</b>	<b>\$285.4</b>

\*Includes budgeted vacancy savings net of Leave Accrual Payouts, Utilities, Fleet Replacement, Fleet Maintenance and Fuel costs.



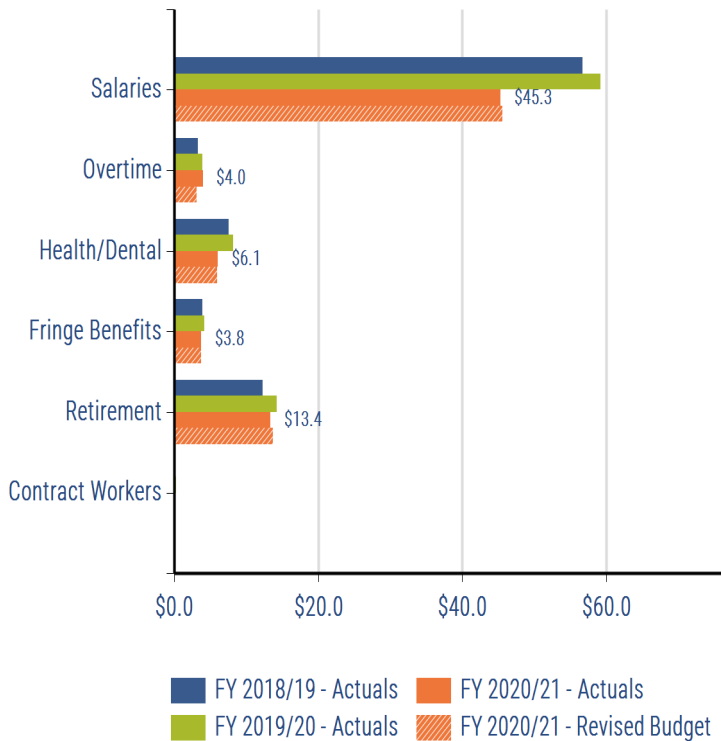
Uses (Fiscal Year to Date: November 2020)



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$84.0	\$90.0	\$72.6	\$72.3	(\$0.4)	(1%)
Contractual Services	27.1	30.0	26.2	28.2	2.0	7%
Commodities	2.6	2.9	2.6	2.7	-	-
Capital Outlays	0.2	0.1	0.4	0.4	-	-
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	0.9	1.9	-	-	-	n/a
<b>Total Uses</b>	<b>\$114.8</b>	<b>\$124.9</b>	<b>\$101.8</b>	<b>\$103.5</b>	<b>\$1.6</b>	<b>2%</b>



Personnel Services (Fiscal Year to Date: November 2020)



**Actual to Revised Budget variance of (\$0.4) million or (1%):** Salaries is favorable due to rank promotions in Public Safety - Police, with replacement employees coming in at a lower rate than the person who was promoted and less than estimated other compensations such as specialty pay and translator pay for Public Safety – Fire. The favorable variance would have been greater, but is being partially offset by unexpected emergency sick leave costs related to COVID-19 and a greater number of part time hours needed to staff the opening of recreation facilities, learn to swim and other community programs than what was originally expected due to the COVID-19 pandemic. Overtime is unfavorable due to 40 firefighters out of work due to COVID-19, workers comp, off duty injury and Family Medical Leave Act (FMLA). Additionally, while firefighters are being tested, they are required to stay home, and overtime is needed to keep trucks staffed. It is also due to covering apparatuses while the wildland fire team prepared for the fire season which has been worse than usual due to the dry conditions currently being faced. Finally it is due to a decision to pay holiday pay for city recognized and actual holidays when they fall on two different days to police officers and extra police presence required for Election Day and due to COVID-19 concerns. Note: Overtime costs related to COVID-19 will be moved to AZ Cares in December.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Salaries	\$56.7	\$59.2	\$45.3	\$45.6	\$0.3	1%
Overtime	3.3	3.9	4.0	3.1	(0.8)	(27%)
Health/Dental	7.6	8.2	6.1	6.0	(0.1)	(1%)
Fringe Benefits	3.9	4.2	3.8	3.8	-	-
Retirement	12.3	14.3	13.4	13.7	0.2	2%
Contract Workers	0.2	0.3	-	0.1	-	-
<b>Personnel Services Total</b>	<b>\$84.0</b>	<b>\$90.0</b>	<b>\$72.6</b>	<b>\$72.3</b>	<b>(\$0.4)</b>	<b>(1%)</b>

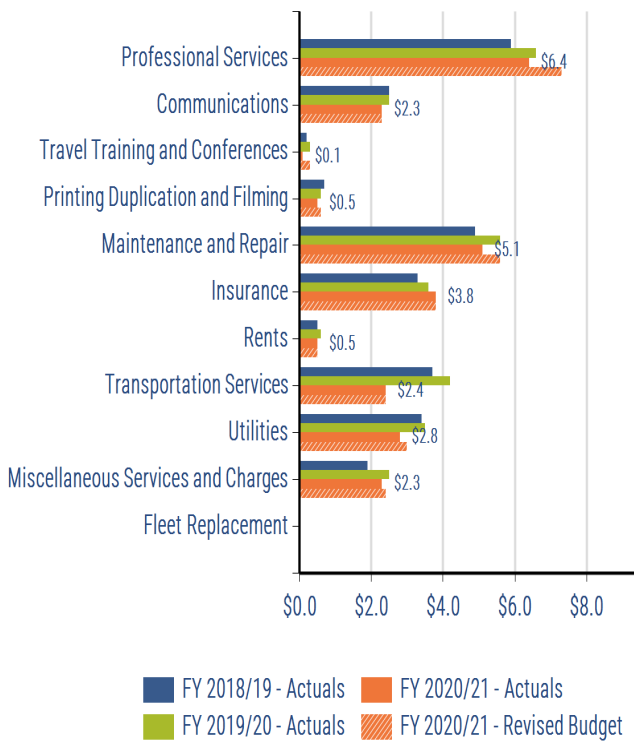
Personnel Services Macro Adjustments

	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date Saved/(Used)	Remaining
Vacancy Savings	(4.0)	2.2	(1.9)
Medical Leave Payouts	1.2	(0.3)	0.9
Vacation Leave Payouts	0.7	(0.3)	0.4
PSPRS DROP Savings	-	0.1	0.1
<b>Personnel Services Macro Adjustments Total</b>	<b>(\$2.1)</b>	<b>\$1.7</b>	<b>(\$0.4)</b>

**Total Saved/(Used) YTD of \$1.7 million:** The city has achieved \$2.2 million in vacancy savings year-to-date offset by (\$0.6) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: November 2020)



**Actual to Revised Budget variance of \$2.0 million or 7%:** Professional Services is favorable primarily due to savings in Leisure Education and Adult Sports as a result of lower operating costs due to facility closures and program cancellations related to the COVID-19 pandemic, less offenders arrested and sent to Maricopa County Jail in an attempt to mitigate the spread of COVID-19, fewer successful dispositions from Photo Enforcement and some radar sites being down. It is also due to lower-than-expected banking services charges. Travel Training and Conferences is favorable due to the virtualization or cancellation of conferences and trainings due to the COVID-19 pandemic. Printing Duplication and Filming is favorable due to several divisions spending less on printing promotional and informational costs than anticipated as a result of the COVID-19 pandemic. Maintenance and Repair is favorable mainly due to the timing in receiving and processing software and license invoices, as well as one-time savings in equipment maintenance. It is also due to lower than expected costs for maintenance and mowing services. Rents is favorable due to a lower need to rent equipment in both Public Safety - Police and Community Services for events delayed or canceled by COVID-19. Utilities is favorable due to lower than expected utility costs related to fewer events held at WestWorld as a result of COVID-19. Miscellaneous Services and Charges is favorable due primarily to the timing of invoices and lower charges to divisions based on their levels of required legal services.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Professional Services	\$5.9	\$6.6	\$6.4	\$7.3	\$0.9	12%
Communications	2.5	2.5	2.3	2.3	-	-
Travel Training and Conferences	0.2	0.3	0.1	0.3	0.1	55%
Printing Duplication and Filming	0.7	0.6	0.5	0.6	0.1	18%
Maintenance and Repair	4.9	5.6	5.1	5.6	0.5	9%
Insurance	3.3	3.6	3.8	3.8	-	-
Rents	0.5	0.6	0.5	0.5	0.1	11%
Transportation Services	3.7	4.2	2.4	2.4	-	-
Utilities	3.4	3.5	2.8	3.0	0.2	6%
Miscellaneous Services and Charges	1.9	2.5	2.3	2.4	0.1	4%
Fleet Replacement	-	-	-	-	-	-
<b>Contractual Services Total</b>	<b>\$27.1</b>	<b>\$30.0</b>	<b>\$26.2</b>	<b>\$28.2</b>	<b>\$2.0</b>	<b>7%</b>

Contractual Services Macro Adjustments

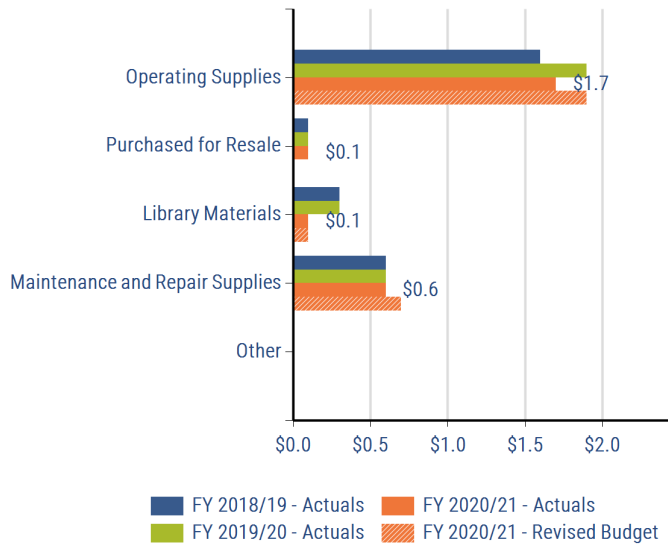
	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date	
		Used	Remaining
Fleet Replacement	\$1.7	(\$1.7)	\$ -
Fuel and Maint and Repair	4.5	(1.7)	2.8
Utilities	8.6	(3.0)	5.6
<b>Contractual Services Macro Adjustments Total</b>	<b>\$14.8</b>	<b>(\$6.3)</b>	<b>\$8.4</b>

**Total Saved/(Used) YTD of (\$6.3) million:** Fleet Replacement, Fuel and Maint and Repair, and Utilities are budgeted on a macro level. Budgeting on a macro level is a tool used by the Budget Department to more accurately track how expenses are occurring by each Division. Fleet Replacement is trending favorable due to vehicle purchases being delayed and production facilities being shut down due to COVID-19 concerns. Fuel is trending favorably due to lower than expected fuel prices and Maint and Repair is trending unfavorably due to higher than expected rates of accidents and major repairs. Utilities is trending favorably due to the timing of invoices.

\$ in millions / rounding differences may occur



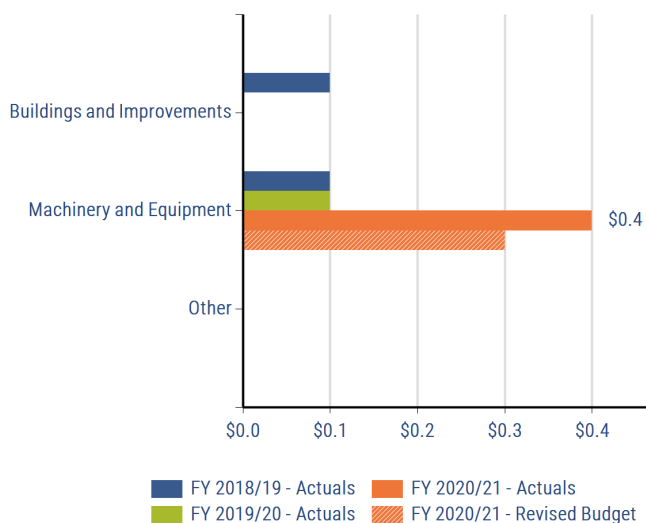
**Commodities (Fiscal Year to Date: November 2020)**



**Actual to Revised Budget variance of \$0.0 million or 0%:**  
 Operating Supplies is favorable due to delays in procurement and invoicing of supplies due to COVID-19. The favorable variance would have been greater but is being partially offset by invoice timing, the timing of ammunition purchases and unexpected citywide COVID-19 supply needs in Public Safety - Police. Purchased for Resale is unfavorable due to the purchase of inventory for resale for the AZ Fall Championship show that was doubled in size because of the cancellation of the same event in another state.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$1.6	\$1.9	\$1.7	\$1.9	\$0.1	7%
Purchased for Resale	0.1	0.1	0.1	-	(0.1)	nm
Library Materials	0.3	0.3	0.1	0.1	-	-
Maintenance and Repair Supplies	0.6	0.6	0.6	0.7	-	-
Other	-	-	-	-	-	-
<b>Commodities Total</b>	<b>\$2.6</b>	<b>\$2.9</b>	<b>\$2.6</b>	<b>\$2.7</b>	<b>\$ -</b>	<b>-</b>

**Capital Outlays (Fiscal Year to Date: November 2020)**



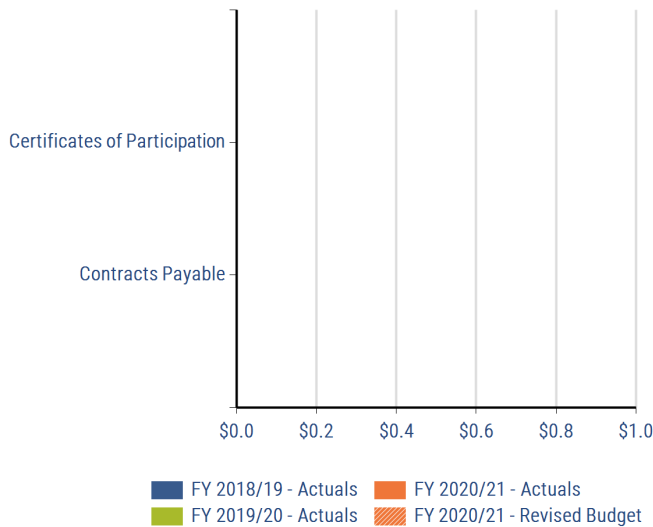
**Actual to Revised Budget variance of \$0.0 million or 0%:**  
 No explanation necessary.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$0.1	\$ -	\$ -	\$ -	\$ -	-
Machinery and Equipment	0.1	0.1	0.4	0.3	-	-
Other	-	-	-	-	-	-
<b>Capital Outlays Total</b>	<b>\$0.2</b>	<b>\$0.1</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$ -</b>	<b>-</b>



**Contracts Payable & COPs (Fiscal Year to Date: November 2020)**

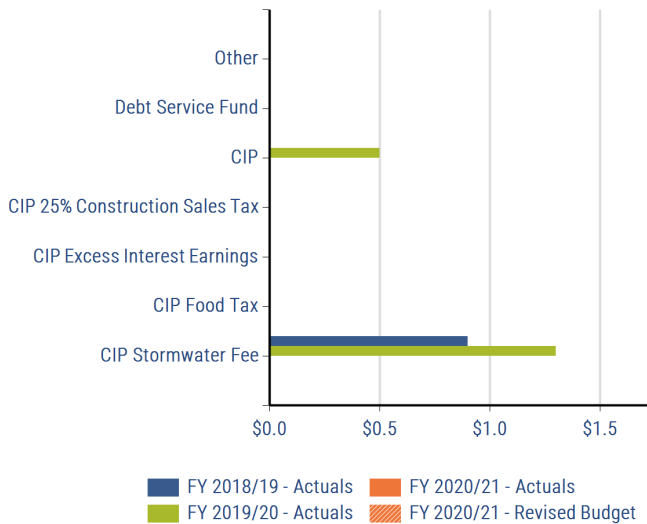
Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Certificates of Participation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Contracts Payable &amp; COPs Total</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$ -</b>	<b>-</b>

**Transfers Out (Fiscal Year to Date: November 2020)**

Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.

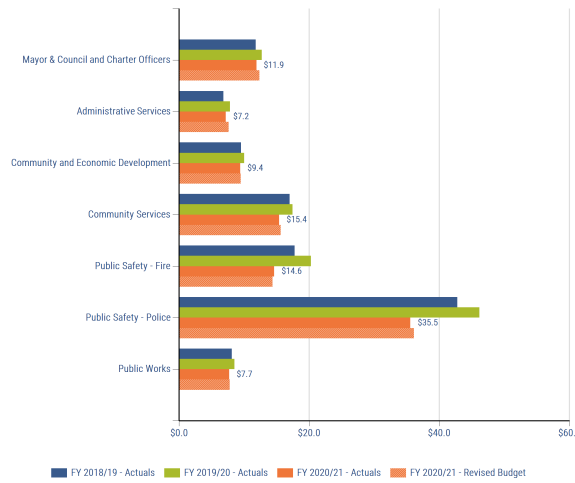


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	-	0.5	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	0.9	1.3	-	-	-	-
<b>Transfers Out Total</b>	<b>\$0.9</b>	<b>\$1.9</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$ -</b>	<b>-</b>





Division Expenditures (Fiscal Year to Date: November 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$11.8	\$12.7	\$11.9	\$12.4	\$0.5	4%
Administrative Services	6.8	7.8	7.2	7.6	0.4	6%
Community and Economic Development	9.5	10.0	9.4	9.5	0.1	1%
Community Services	17.0	17.5	15.4	15.6	0.2	2%
Public Safety - Fire	17.8	20.3	14.6	14.4	( 0.3)	(2%)
Public Safety - Police	42.8	46.2	35.5	36.1	0.6	2%
Public Works	8.1	8.5	7.7	7.8	0.1	1%
<b>Total</b>	<b>\$113.9</b>	<b>\$123.1</b>	<b>\$101.8</b>	<b>\$103.5</b>	<b>\$1.6</b>	<b>2%</b>

**Actual to Revised Budget variance of \$1.6 million or 2%:** Mayor & Council and Charter Officers is favorable due to lower-than-expected banking services charges and less postage and shipping and printing and graphic costs due to events being cancelled as a result of COVID-19 in the City Treasurer’s Division. It is also due to the timing of software invoices and lower charges to divisions based on their levels of required legal services in the City Attorney and the timing of membership invoices and fewer consultant and other professional services needs than expected at the City Manager’s Division. Administrative Services is favorable due to timing in receiving and processing software and license invoices, as well as one-time savings in equipment maintenance. Community Services is favorable due to savings in Leisure Education and Adult Sports as a result of lower operating costs due to facility closures and program cancellations related to the COVID-19 pandemic, lower printing and graphic costs related to less promotional material being send out due to the COVID-19 pandemic and lower than expected utility costs related to fewer events held at WestWorld as a result of COVID-19. The favorable variance would have been greater but is being offset by a greater number of part time hours needed to staff the opening of recreation facilities, learn to swim and other community programs than what was originally expected due to the COVID-19 pandemic and the purchase of inventory for resale for a large event at WestWorld which doubled in size due to the cancellation of a similar event in another state. Public Safety – Fire is unfavorable primarily due to unexpected overtime costs as a result of 40 firefighters out of work due to COVID-19, workers comp, off duty injury and Family and Medical Leave Act (FMLA). Additionally, while firefighters were being tested, they were required to stay home, and overtime needed to be used to keep trucks staffed. It was also due to covering apparatuses while the wildland fire team prepared for the fire season which is worse than usual due to the dry conditions currently being faced and unexpected emergency sick leave costs related to COVID-19. The unfavorable variance would have been greater but is being partially offset by a less than budgeted cost in other compensations such as holiday pay and translator pay, and delays in procurement and invoicing of supplies due to COVID-19. Public Safety – Police is favorable due to rank promotions with replacement employees coming in at a lower rate than the person who was promoted, lower Jail Services contract costs as a result of fewer offenders being arrested and sent to Maricopa County Jail in an attempt to mitigate the spread of COVID-19, fewer Photo Enforcement dispositions and some photo radar sites being down. The favorable variance would have been greater but is being partially offset by, the purchase of ammunition and a higher than expected need to purchase citywide access control supplies, unexpected citywide COVID-19 supply needs; a decision to pay holiday pay for city recognized and actual holidays when they fall on two different days, and extra overtime staffing needs for Election Day and due to COVID-19 concerns. Note: Overtime costs related to COVID-19 will be moved to AZ Cares in December.