

# **Monthly Financial Report**

**Fiscal Year to Date as  
of April 30, 2021**

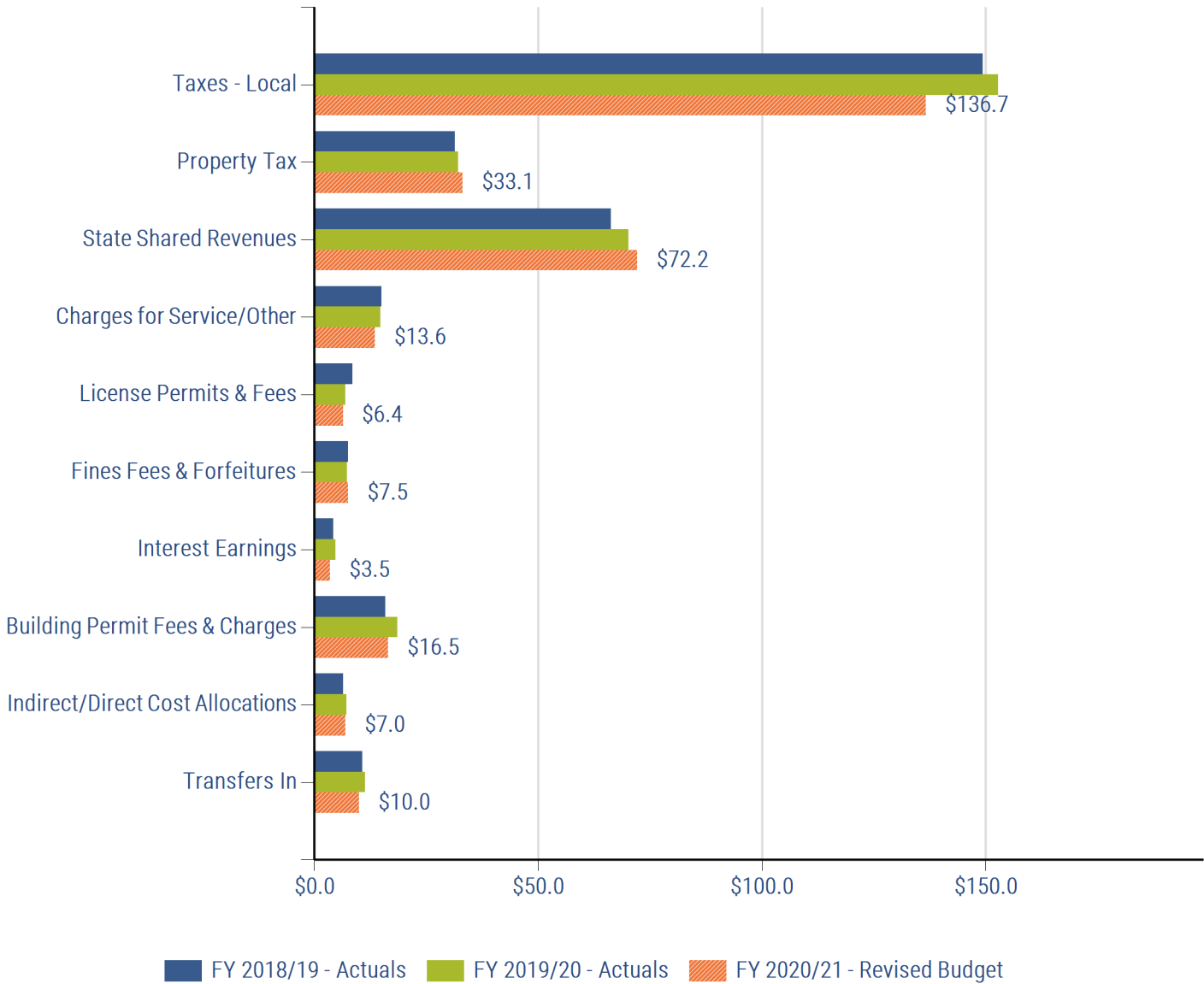
Report to the City Council  
Prepared by the City Treasurer  
June 22, 2021



# Sources

## General Fund

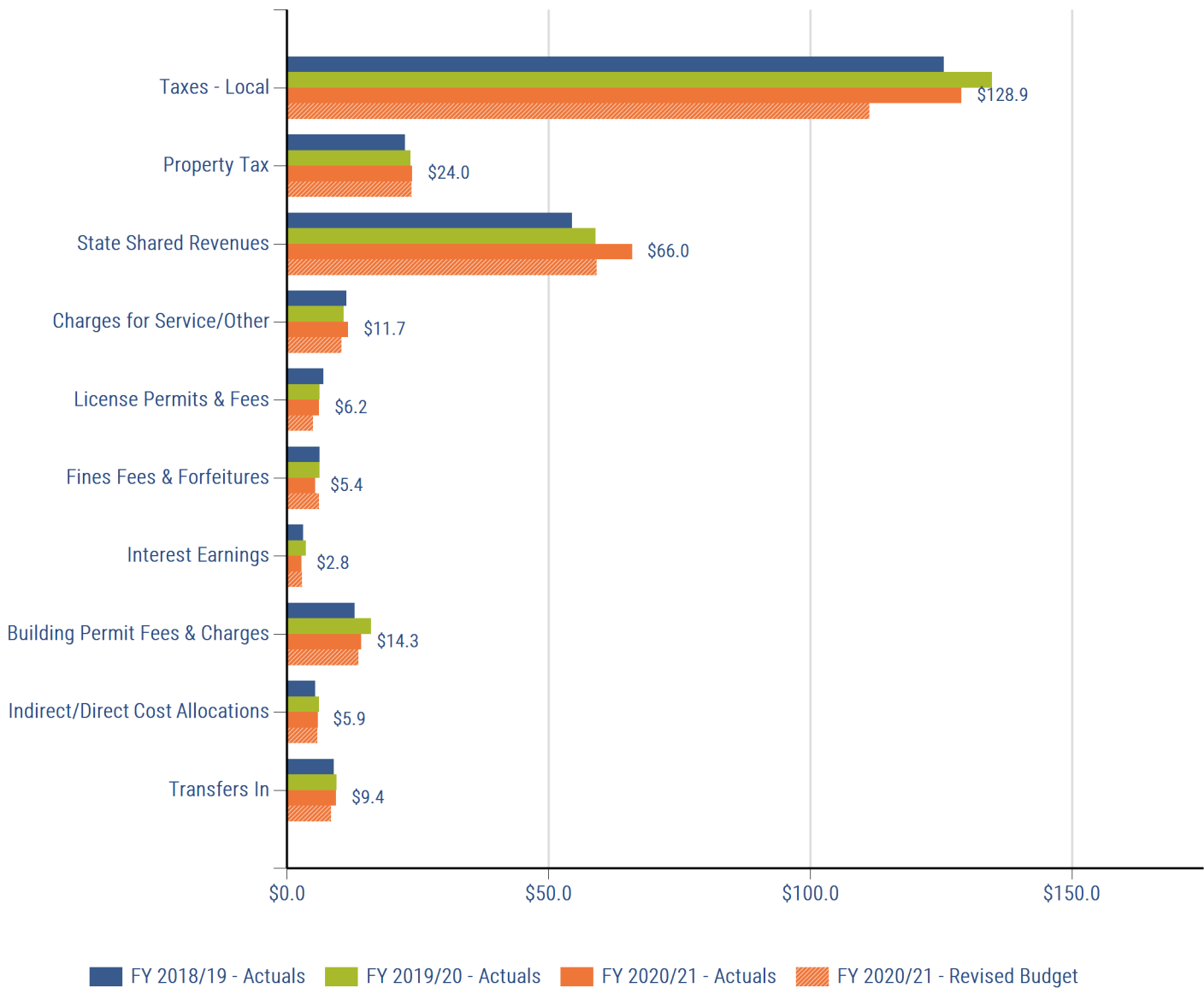
### Twelve Months: Fiscal Year



	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>



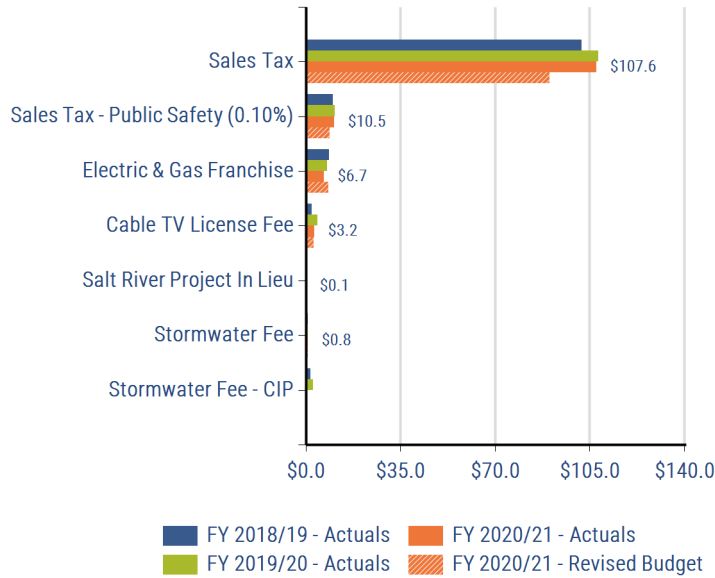
Sources (Fiscal Year to Date: April 2021)



	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	\$125.6	\$134.7	\$128.9	\$111.3	\$17.6	16%
Property Tax	22.6	23.6	24.0	23.9	0.1	0%
State Shared Revenues	54.5	59.0	66.0	59.2	6.8	12%
Charges for Service/Other	11.3	10.9	11.7	10.4	1.3	13%
License Permits & Fees	6.9	6.3	6.2	5.0	1.2	24%
Fines Fees & Forfeitures	6.3	6.2	5.4	6.1	(0.7)	(12%)
Interest Earnings	3.2	3.6	2.8	2.9	(0.1)	(4%)
Building Permit Fees & Charges	13.0	16.1	14.3	13.7	0.5	4%
Indirect/Direct Cost Allocations	5.5	6.1	5.9	5.9	-	-
Transfers In	9.0	9.5	9.4	8.5	0.9	11%
<b>Total Sources</b>	<b>\$257.9</b>	<b>\$276.1</b>	<b>\$274.5</b>	<b>\$246.9</b>	<b>\$27.6</b>	<b>11%</b>



Taxes - Local (Fiscal Year to Date: April 2021)

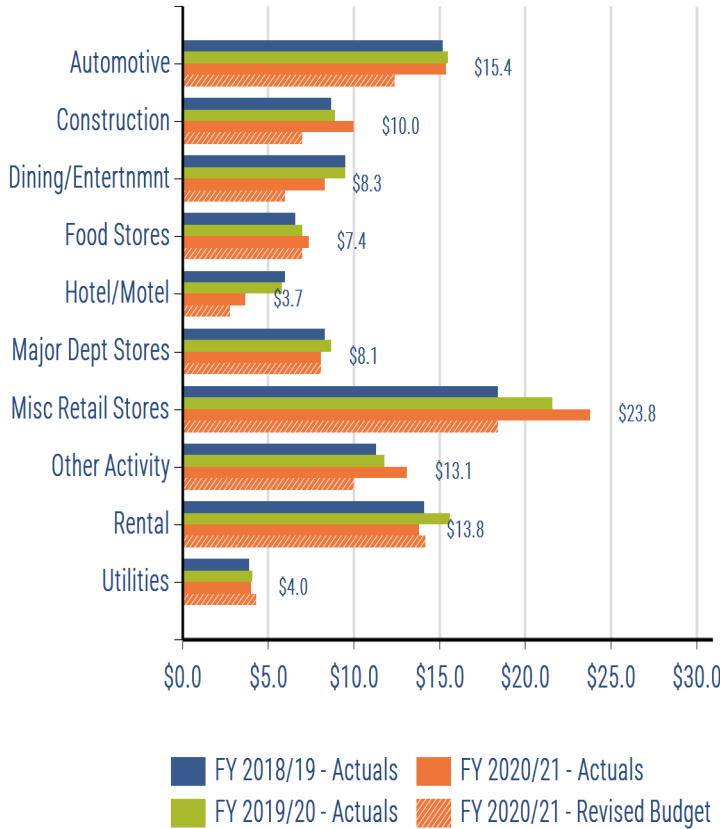


**Actual to Revised Budget variance of \$17.6 million or 16%:**  
 The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to the APS quarterly franchise payment coming in lower than expected largely due to the Tax Cuts and Jobs Act of 2017 and the timing of the APS April payment which will occur in May. Cable TV License Fee is favorable due to people keeping/signing up for cable packages at a higher rate than expected due to many being homebound due to COVID-19.

	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	\$102.0	\$108.3	\$107.6	\$90.1	\$17.5	19%
Sales Tax - Public Safety (0.10%)	10.0	10.6	10.5	8.9	1.7	19%
Electric & Gas Franchise	8.6	7.8	6.7	8.4	( 1.7)	(20%)
Cable TV License Fee	2.2	4.4	3.2	3.0	0.2	6%
Salt River Project In Lieu	0.2	0.1	0.1	0.1	-	-
Stormwater Fee	0.8	0.8	0.8	0.8	-	-
Stormwater Fee - CIP	1.8	2.7	-	-	-	-
<b>Taxes - Local Total</b>	<b>\$125.6</b>	<b>\$134.7</b>	<b>\$128.9</b>	<b>\$111.3</b>	<b>\$17.6</b>	<b>16%</b>



Sales Tax (Fiscal Year to Date: April 2021)



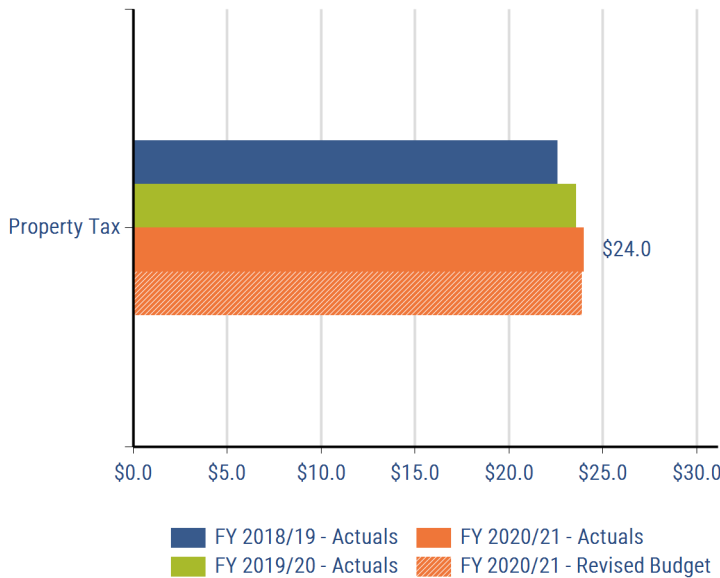
**Actual to Revised Budget variance of \$17.5 million or 19%:** While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. The favorable 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 even with their reduced capacity as a result of the COVID-19 pandemic; 4) Hotel/Motel - hotels doing better than anticipated despite less people traveling, an increase in bookings with short term vacation rental properties and a new hotel opening; 5) Misc Retail Stores - increased software sales, some stores performing better than expected and additional revenue from online marketplace facilitators and remote sellers and; 6) Other Activity –increase in taxable sales from computer software and hardware wholesalers and manufacturers sellers and greater use tax purchases by businesses in this category. 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 and personal property rentals showing a decrease when compared to a year ago; 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	\$15.2	\$15.5	\$15.4	\$12.4	\$3.0	24%
Construction	8.7	8.9	10.0	7.0	3.0	44%
Dining/Entertainment	9.5	9.5	8.3	6.0	2.3	39%
Food Stores	6.6	7.0	7.4	7.0	0.4	6%
Hotel/Motel	6.0	5.8	3.7	2.8	0.9	32%
Major Dept Stores	8.3	8.7	8.1	8.1	-	-
Misc Retail Stores	18.4	21.6	23.8	18.4	5.4	29%
Other Activity	11.3	11.8	13.1	10.0	3.2	32%
Rental	14.1	15.6	13.8	14.2	( 0.5)	(3%)
Utilities	3.9	4.1	4.0	4.3	( 0.3)	(7%)
<b>Sales Tax Total</b>	<b>\$102.0</b>	<b>\$108.3</b>	<b>\$107.6</b>	<b>\$90.1</b>	<b>\$17.5</b>	<b>19%</b>



Property Tax (Fiscal Year to Date: April 2021)

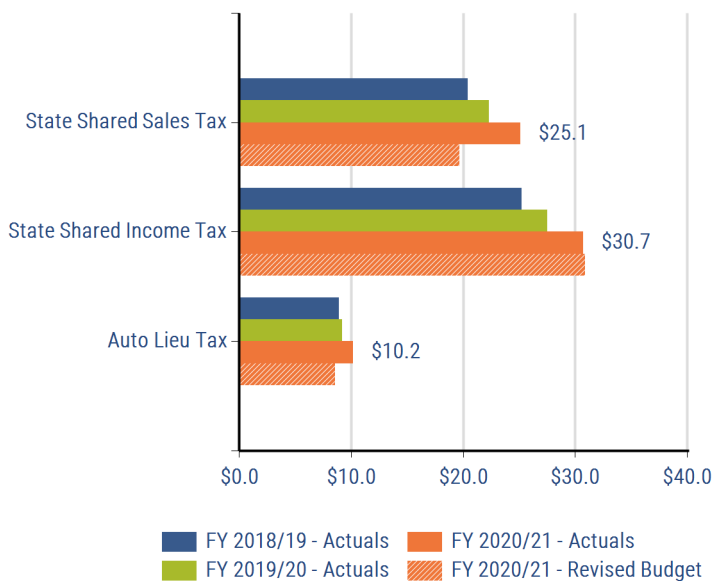
Actual to Revised Budget variance of \$0.1 million or 0%:  
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$22.6	\$23.6	\$24.0	\$23.9	\$0.1	0%
Property Tax Total	\$22.6	\$23.6	\$24.0	\$23.9	\$0.1	0%

State Shared Revenues (Fiscal Year to Date: April 2021)

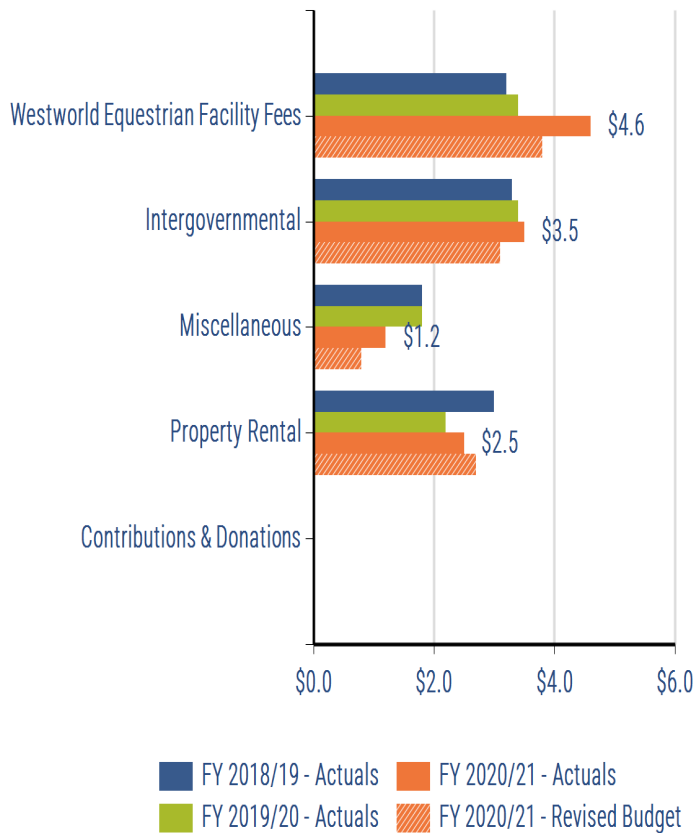
Actual to Revised Budget variance of \$6.8 million or 12%:  
State Shared Sales Tax is favorable due to better than expected state shared sales tax revenue brought in and shared with cities than originally projected based on the expected economic conditions caused by the COVID-19 virus. Additionally, Scottsdale is continuing 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	\$20.4	\$22.3	\$25.1	\$19.7	\$5.4	28%
State Shared Income Tax	25.2	27.5	30.7	30.9	( 0.2)	(1%)
Auto Lieu Tax	8.9	9.2	10.2	8.6	1.6	18%
State Shared Revenues Total	\$54.5	\$59.0	\$66.0	\$59.2	\$6.8	12%



Charges for Service/Other (Fiscal Year to Date: April 2021)

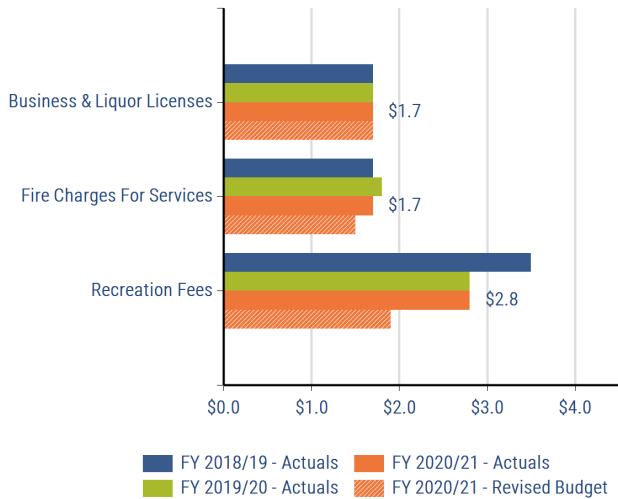


**Actual to Revised Budget variance of \$1.3 million or 13%:** Westworld Equestrian Facility Fees is favorable primarily due to hosting a much larger AZ Fall Championship (equestrian national show) at WestWorld since it absorbed the participants from another state’s event that was canceled, and to revenue from FY 2019/20 events received in FY 2020/21. It is also due to an accounting adjustment that changed where some building rent revenue was recorded. Intergovernmental is favorable due to the timing of School Resource Officer quarterly payments. Miscellaneous is favorable due to reimbursements for Public Safety – Fire from the state and county for costs related to assistance the Division provided in response to fires around Arizona, revenue reimbursements for payments for a contract with Cave Creek for the Deputy Fire Chief’s services, and reimbursements for emergency rent and utility assistance for Vista del Camino from Maricopa County. The favorable variance would have been greater but is being partially offset by an accounting change to record revenue in the Grants Fund rather than the General Fund and offset by fewer requests for on body camera videos and police reports than anticipated. Property Rental is unfavorable primarily due to an accounting adjustment that changed where some building rent revenue was recorded. The unfavorable variance would have been greater but is being partially offset by 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	\$3.2	\$3.4	\$4.6	\$3.8	\$0.8	21%
Intergovernmental	3.3	3.4	3.5	3.1	0.4	12%
Miscellaneous	1.8	1.8	1.2	0.8	0.4	47%
Property Rental	3.0	2.2	2.5	2.7	(0.2)	(8%)
Contributions & Donations	-	-	-	-	-	-
<b>Charges for Service/Other Total</b>	<b>\$11.3</b>	<b>\$10.9</b>	<b>\$11.7</b>	<b>\$10.4</b>	<b>\$1.3</b>	<b>13%</b>



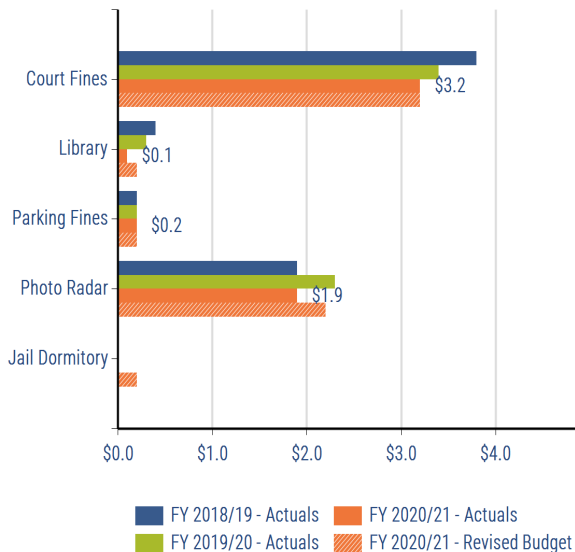
License Permits & Fees (Fiscal Year to Date: April 2021)



**Actual to Revised Budget variance of \$1.2 million or 24%:** Fire Charges For Services is favorable due primarily to an FY 2019/20 ambulance contract payment received and recorded in FY 2020/21 and revenue received from the vaccine pods special event with Honor Health. 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	\$1.7	\$1.7	\$1.7	\$1.7	\$ -	-
Fire Charges For Services	1.7	1.8	1.7	1.5	0.2	17%
Recreation Fees	3.5	2.8	2.8	1.9	0.9	49%
<b>License Permits &amp; Fees Total</b>	<b>\$6.9</b>	<b>\$6.3</b>	<b>\$6.2</b>	<b>\$5.0</b>	<b>\$1.2</b>	<b>24%</b>

Fines Fees & Forfeitures (Fiscal Year to Date: April 2021)



**Actual to Revised Budget variance of (\$0.7) million or (12%):** Court Fines is showing a net zero variance. However, there is actually an unfavorable variance due to people delaying or not making payments related to fines and the number of overall filings being down. The unfavorable variance is being almost entirely offset by unexpected revenue received from the recently passed Nuisance Ordinance, a slow increase in filings and April tax intercepts allowing more revenue to be collected. Library is unfavorable due to reduced library fine revenue as a result of the limited operating hours and the continued closure of two city libraries. Parking Fines is unfavorable due to people delaying or not making payments related to fines, and fewer parking tickets being issued. Photo Radar is unfavorable primarily due to less people out on the roads during the peak of the pandemic and others delaying payments related to fines. The unfavorable variance would have been greater but is being partially offset by Public Safety - Police utilizing more process servers. 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	\$3.8	\$3.4	\$3.2	\$3.2	\$ -	-
Library	0.4	0.3	0.1	0.2	(0.1)	(61%)
Parking Fines	0.2	0.2	0.2	0.2	(0.1)	(25%)
Photo Radar	1.9	2.3	1.9	2.2	(0.3)	(15%)
Jail Dormitory	-	-	-	0.2	(0.2)	(83%)
<b>Fines Fees &amp; Forfeitures Total</b>	<b>\$6.3</b>	<b>\$6.2</b>	<b>\$5.4</b>	<b>\$6.1</b>	<b>(\$0.7)</b>	<b>(12%)</b>

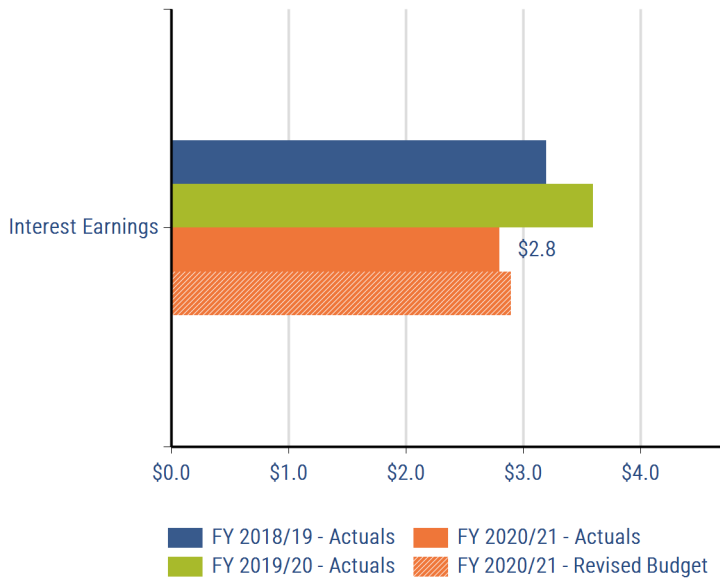
\$ in millions / rounding differences may occur





Interest Earnings (Fiscal Year to Date: April 2021)

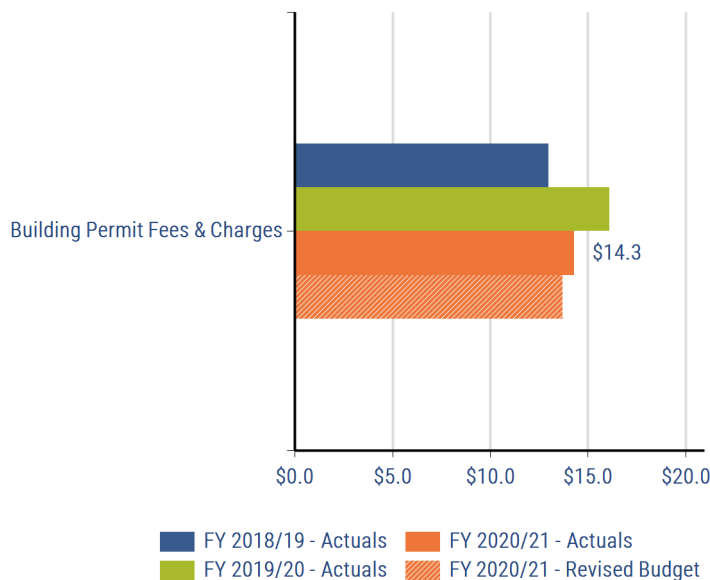
Actual to Revised Budget variance of (\$0.1) million or (4%):  
No explanation necessary.



	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	\$3.2	\$3.6	\$2.8	\$2.9	(\$0.1)	(4%)
Interest Earnings Total	\$3.2	\$3.6	\$2.8	\$2.9	(\$0.1)	(4%)

Building Permit Fees & Charges (Fiscal Year to Date: April 2021)

Actual to Revised Budget variance of \$0.5 million or 4%:  
Favorable variance due to more encroachment permits received than expected. The favorable variance would have been greater but is being partially offset by Building Permits, Right-of-way fees and Development Application Fees collections being lower than anticipated.

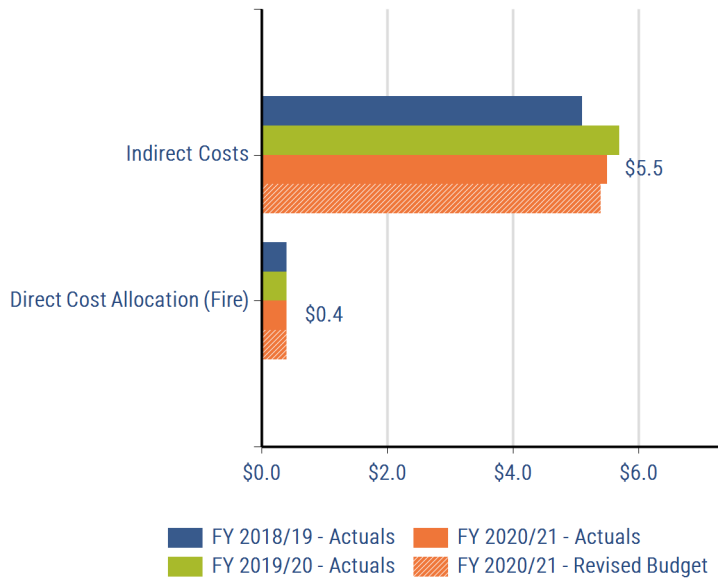


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$13.0	\$16.1	\$14.3	\$13.7	\$0.5	4%
Building Permit Fees & Charges Total	\$13.0	\$16.1	\$14.3	\$13.7	\$0.5	4%



Indirect/Direct Cost Allocations (Fiscal Year to Date: April 2021)

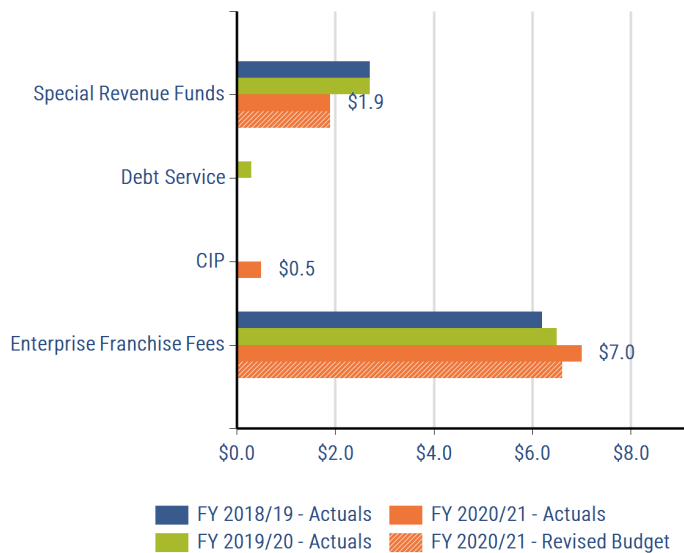
Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	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	\$5.1	\$5.7	\$5.5	\$5.4	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
<b>Indirect/Direct Cost Allocations Total</b>	<b>\$5.5</b>	<b>\$6.1</b>	<b>\$5.9</b>	<b>\$5.9</b>	<b>\$ -</b>	<b>-</b>

Transfers In (Fiscal Year to Date: April 2021)

Actual to Revised Budget variance of \$0.9 million or 11%:  
CIP is favorable due to a reimbursement to the General Fund for a transfer out to the Debt Service Fund that should have been funded by Capital Improvement Plan (CIP) Stormwater Fees. Enterprise Franchise Fees is favorable due to 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 so far this 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
Special Revenue Funds	\$2.7	\$2.7	\$1.9	\$1.9	\$ -	-
Debt Service	-	0.3	-	-	-	-
CIP	-	-	0.5	-	0.5	n/a
Enterprise Franchise Fees	6.2	6.5	7.0	6.6	0.5	7%
<b>Transfers In Total</b>	<b>\$9.0</b>	<b>\$9.5</b>	<b>\$9.4</b>	<b>\$8.5</b>	<b>\$0.9</b>	<b>11%</b>

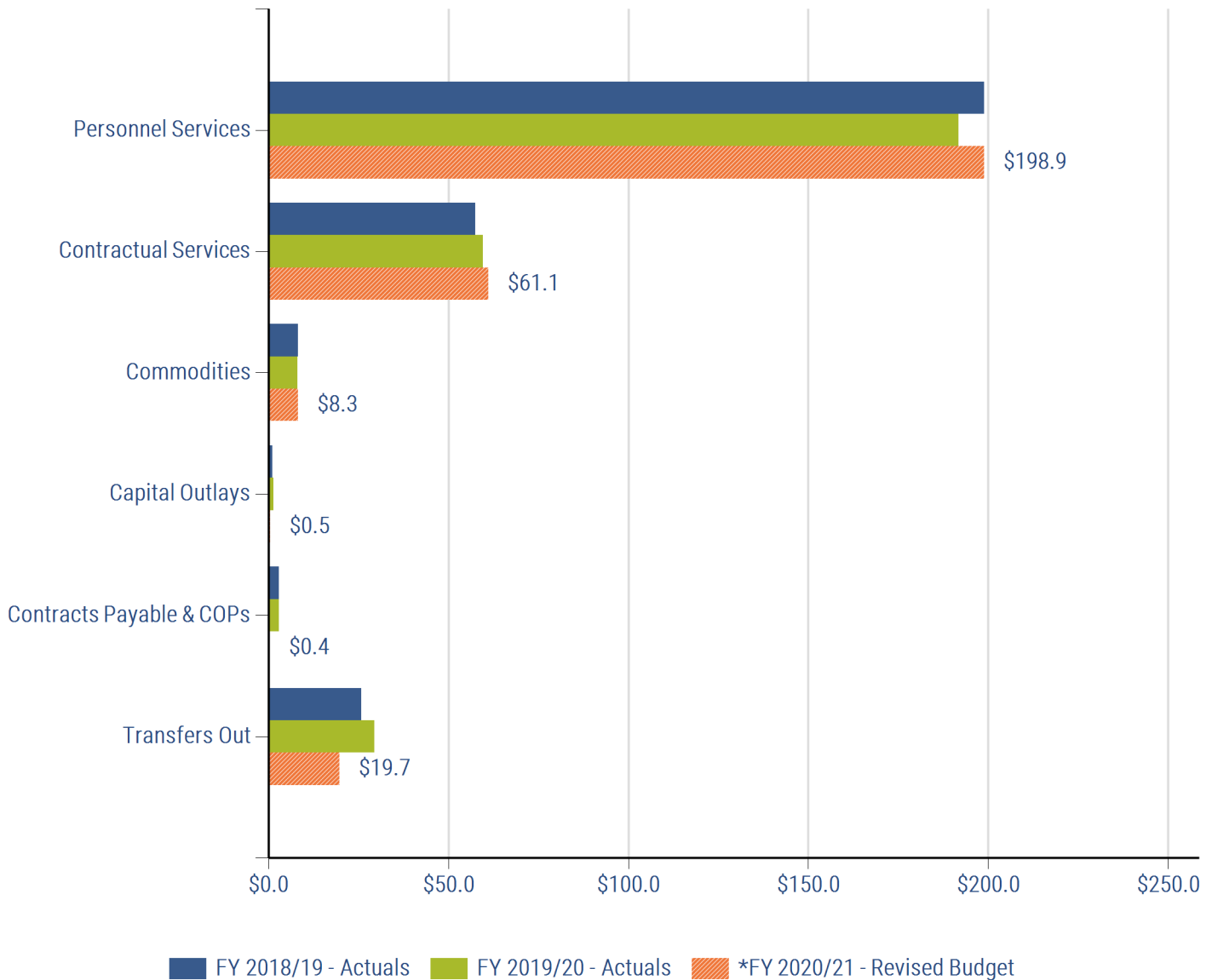
\$ in millions / rounding differences may occur



# Uses

## General Fund

### Twelve Months: Fiscal Year

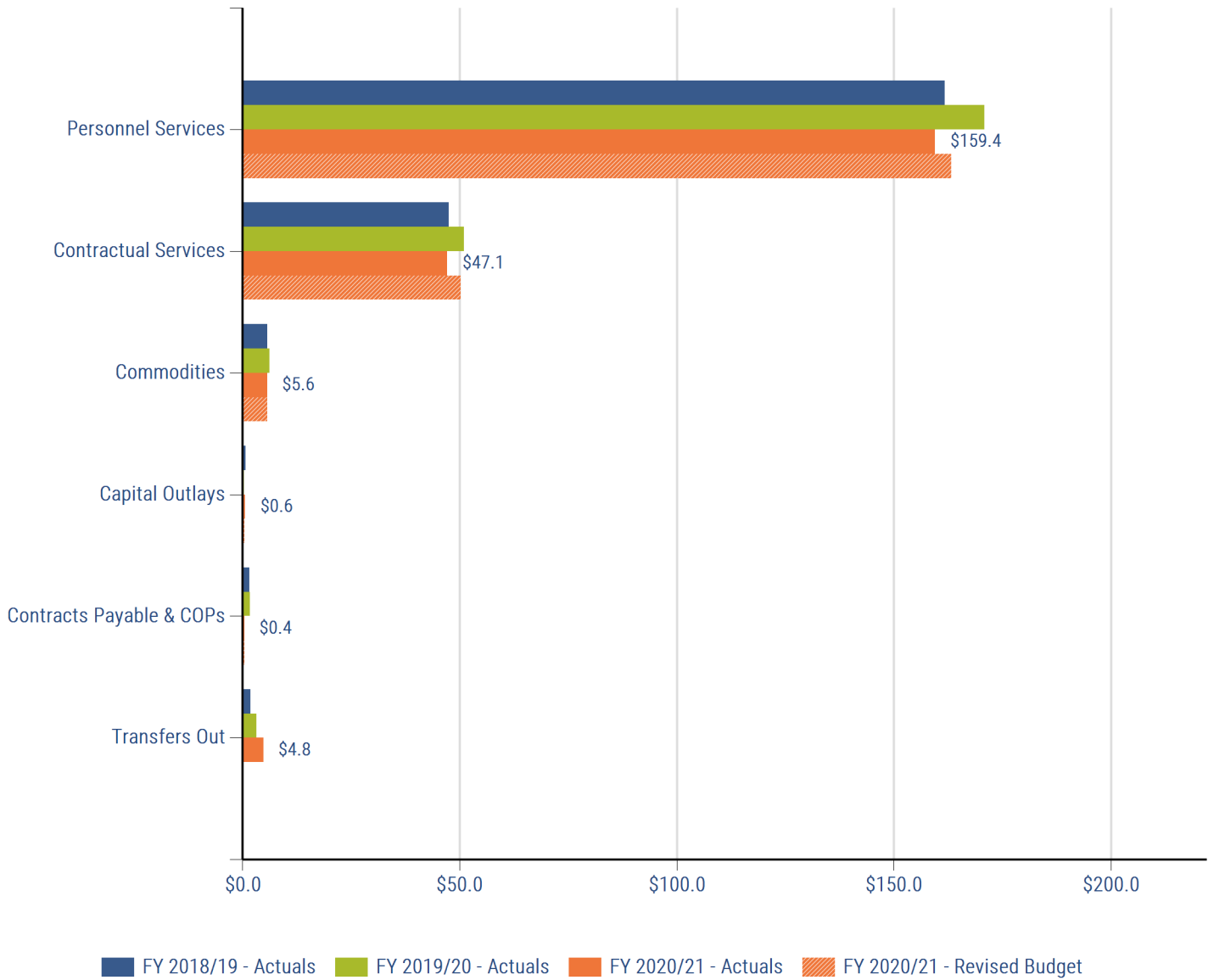


	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Personnel Services	\$198.9	\$191.8	\$198.9
Contractual Services	57.4	59.6	61.1
Commodities	8.3	8.1	8.3
Capital Outlays	1.0	1.5	0.5
Contracts Payable & COPs	2.9	2.9	0.4
Transfers Out	25.8	29.4	19.7
<b>Total Uses</b>	<b>\$294.3</b>	<b>\$293.2</b>	<b>\$288.8</b>

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



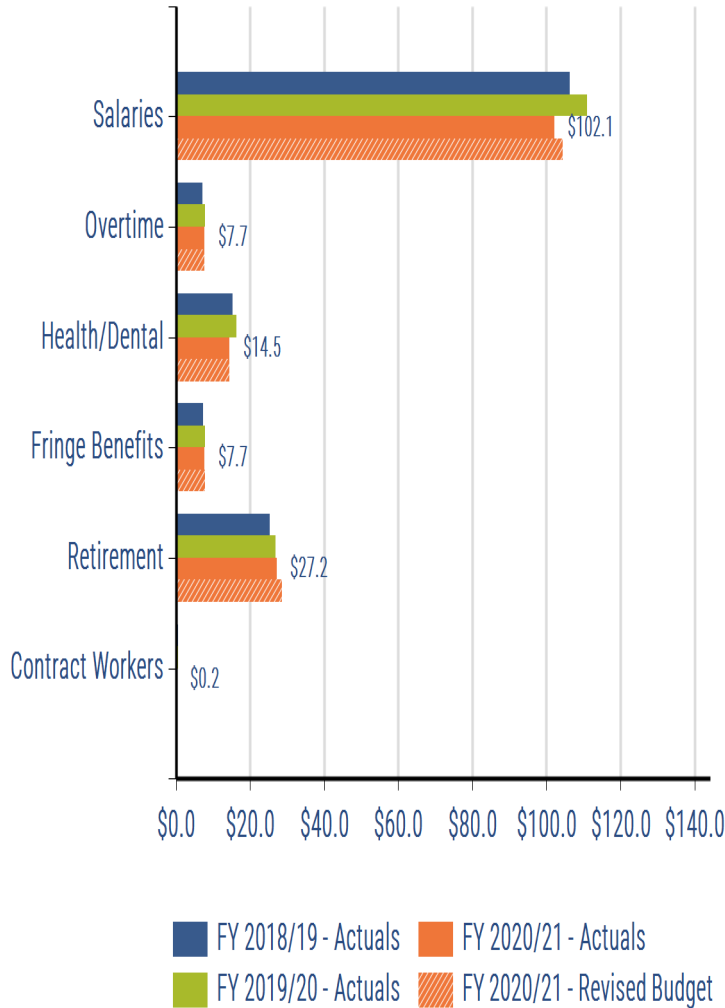
Uses (Fiscal Year to Date: April 2021)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$161.8	\$170.8	\$159.4	\$163.3	\$3.9	2%
Contractual Services	47.5	51.0	47.1	50.2	3.1	6%
Commodities	5.8	6.2	5.6	5.6	-	-
Capital Outlays	0.7	0.3	0.6	0.5	(0.1)	(28%)
Contracts Payable & COPs	1.6	1.6	0.4	0.4	-	-
Transfers Out	1.9	3.2	4.8	-	(4.8)	n/a
<b>Total Uses</b>	<b>\$219.2</b>	<b>\$233.1</b>	<b>\$218.0</b>	<b>\$220.0</b>	<b>\$2.0</b>	<b>1%</b>



Personnel Services (Fiscal Year to Date: April 2021)



Actual to Revised Budget variance of \$3.9 million or 2%: Salaries is favorable due to rank promotions with replacement employees coming in at a lower rate than the person who was promoted as well as less than estimated use of 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 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 and the use of emergency sick leave due to the COVID-19 pandemic. Retirement is favorable primarily due to overall Public Safety Personnel Retirement System (PSPRS) expenses being lower than estimated as a result of replacement employees coming in at a lower rate than the person who was promoted or retired.

	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	\$106.3	\$111.0	\$102.1	\$104.4	\$2.3	2%
Overtime	7.1	7.9	7.7	7.7	-	-
Health/Dental	15.2	16.4	14.5	14.5	-	-
Fringe Benefits	7.4	7.9	7.7	7.9	0.2	2%
Retirement	25.3	26.9	27.2	28.6	1.4	5%
Contract Workers	0.5	0.6	0.2	0.1	-	-
<b>Personnel Services Total</b>	<b>\$161.8</b>	<b>\$170.8</b>	<b>\$159.4</b>	<b>\$163.3</b>	<b>\$3.9</b>	<b>2%</b>



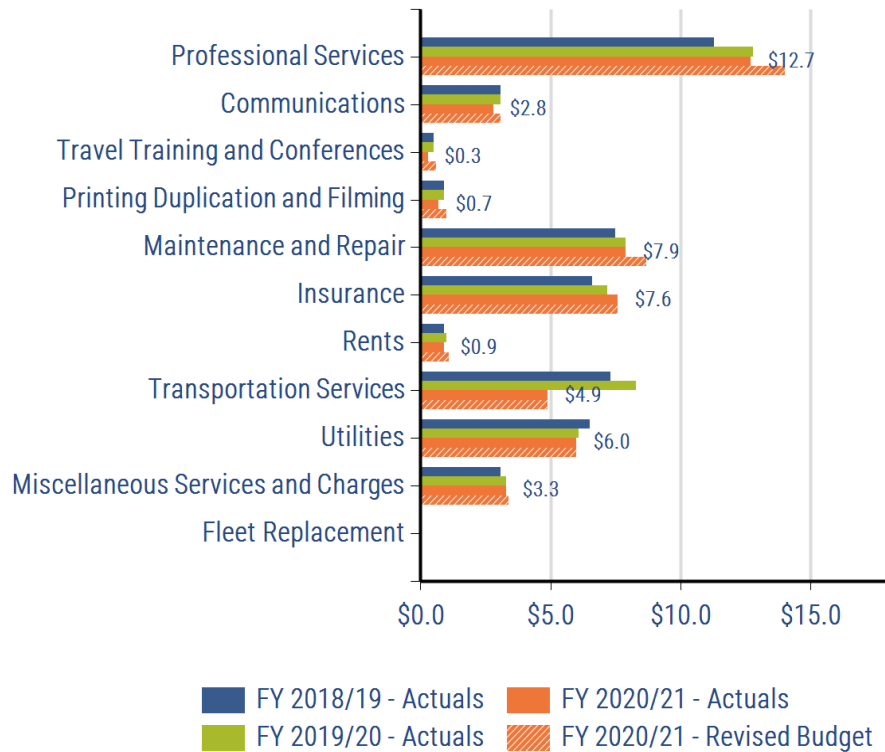
**Personnel Services Macro Adjustments**

	FY 2020/21 Adopted <u>Budget</u>	FY 2020/21 Year-To-Date <u>Saved/(Used)</u>	<u>Remaining</u>
Vacancy Savings	( 4.0)	4.9	-
Medical Leave Payouts	1.2	( 1.2)	-
Vacation Leave Payouts	0.7	( 0.7)	-
PSPRS DROP Savings	-	0.2	0.2
Personnel Services Macro Adjustments Total	<u>(\$2.1)</u>	<u>\$3.2</u>	<u>\$0.2</u>

**Total Saved/(Used) YTD of \$3.2 million:**The city has achieved \$4.9 million in vacancy savings and \$0.2 million in PSPRS DROP savings year-to-date year-to-date offset by (\$1.9) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: April 2021)



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Professional Services	\$11.3	\$12.8	\$12.7	\$14.0	\$1.4	10%
Communications	3.1	3.1	2.8	3.1	0.2	7%
Travel Training and Conferences	0.5	0.5	0.3	0.6	0.3	51%
Printing Duplication and Filming	0.9	0.9	0.7	1.0	0.3	27%
Maintenance and Repair	7.5	7.9	7.9	8.7	0.7	8%
Insurance	6.6	7.2	7.6	7.6	-	-
Rents	0.9	1.0	0.9	1.1	0.1	12%
Transportation Services	7.3	8.3	4.9	4.9	-	-
Utilities	6.5	6.1	6.0	6.0	-	-
Miscellaneous Services and Charges	3.1	3.3	3.3	3.4	0.1	2%
Fleet Replacement	-	-	-	-	-	-
<b>Contractual Services Total</b>	<b>\$47.5</b>	<b>\$51.0</b>	<b>\$47.1</b>	<b>\$50.2</b>	<b>\$3.1</b>	<b>6%</b>



**Actual to Revised Budget variance of \$3.1 million or 6%:** 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, fewer 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, contracted services due to the pandemic and the timing of invoices. The favorable variance would have been greater but is being partially offset by additional Stadium cleaning services not budgeted in the Stadium Fund and by recruitment costs for the City Clerk and City Treasurer positions. Communications is favorable due to the timing of invoices for specialty lines and lower postage and shipping costs. The favorable variance would have been greater but is being partially offset by a higher-than-expected need for additional data lines for new heart monitors in Public Safety – Fire. Travel Training and Conferences is favorable due to the virtualization or cancellation of conferences and trainings due to the COVID-19 pandemic. The favorable variance is partially offset by unexpected costs to send six Public Safety - Fire recruits to attend the academy and attend paramedic and off-road training. Printing Duplication and Filming is favorable due to several divisions spending less on printing promotional and informational materials 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, license and other invoices, as well as one-time savings in equipment maintenance. It is also due to delays in and the scaling down of projects in the Public Works Division due to material backorders, scheduling concerns and COVID project prioritization and lower building maintenance costs due to lower use. The favorable variance would have been greater but is being partially offset by the unbudgeted purchase of software in Public Safety – Police to assist with civil unrest activity and the timing of other software maintenance and licensing. The offset is also due to the unexpected need for on-call service technicians to assist with secure access control and higher service call outs for access pads and building entrances throughout the city. Finally, it is due to the timing of tree pruning and court resurfacing projects. Rents is favorable primarily due to undercover leased vehicles costing less than previously leased vehicles in Public Safety – Police.

**Contractual Services Macro Adjustments**

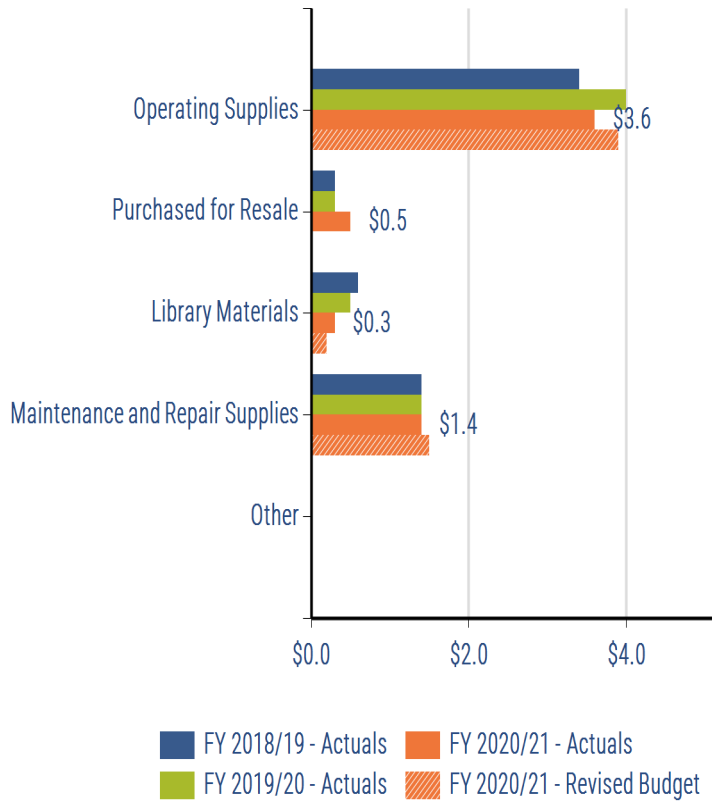
	FY 2020/21	FY 2020/21	
	Adopted	Year-To-Date	
	<u>Budget</u>	<u>Used</u>	<u>Remaining</u>
Fleet Replacement	\$1.7	(\$1.7)	\$ -
Fuel and Maint and Repair	4.5	( 3.5)	1.0
Utilities	8.6	( 6.0)	2.6
<b>Contractual Services Macro Adjustments Total</b>	<b>\$14.8</b>	<b>(\$11.2)</b>	<b>\$3.6</b>

**Total Saved/(Used) YTD of (\$11.2) 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 on target. 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, major repairs, and upfitting of vehicles. Utilities is trending favorably due to the timing of invoices and lower than expected electric expenses.





Commodities (Fiscal Year to Date: April 2021)

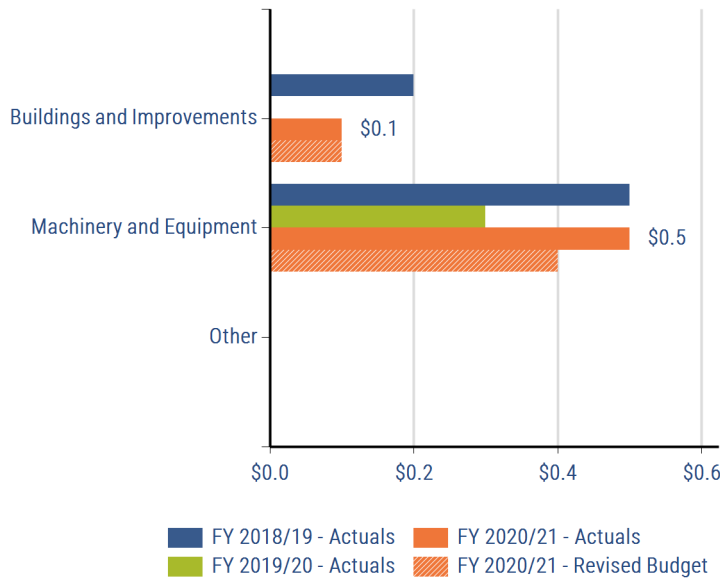


**Actual to Revised Budget variance of \$0.0 million or 0%:** Operating Supplies is favorable due to delays in the purchase of fire truck supplies, radio equipment, furniture, small equipment, and office supplies. It is also due to reduced costs for food at the detention facility due to fewer prisoners being housed there and the lower expected need to purchase library, education, recreation, and agricultural supplies. The favorable variance would have been greater but is being partially offset by unexpected supplies needed because Facilities staff moved from one floor to another at North Corp Yard to accommodate Public Safety - Fire personnel. It is also due to the timing of invoices, the timing of ammunition purchases by Public Safety – Police, higher than expected uniform package purchase needs for new Public Safety – Fire recruits, and higher costs for pool and fountain chemicals. Purchased for Resale is unfavorable due to the AZ Fall Championship show doubling in size because of the cancellation of the same event in another state as well as shavings, grains and other event supplies purchased ahead of projections. Maintenance and Repair Supplies is favorable due to fewer maintenance and repair materials needed in the Public Works Division as a result of delays in projects. The favorable variance would have been greater but is being partially offset by the timing of the purchase of irrigation supplies.

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	vs. Budget (Unfavorable) Percent
Operating Supplies	\$3.4	\$4.0	\$3.6	\$3.9	\$0.4	9%
Purchased for Resale	0.3	0.3	0.5	-	(0.4)	nm
Library Materials	0.6	0.5	0.3	0.2	-	-
Maintenance and Repair Supplies	1.4	1.4	1.4	1.5	0.1	8%
Other	-	-	-	-	-	-
<b>Commodities Total</b>	<b>\$5.8</b>	<b>\$6.2</b>	<b>\$5.6</b>	<b>\$5.6</b>	<b>\$ -</b>	<b>-</b>



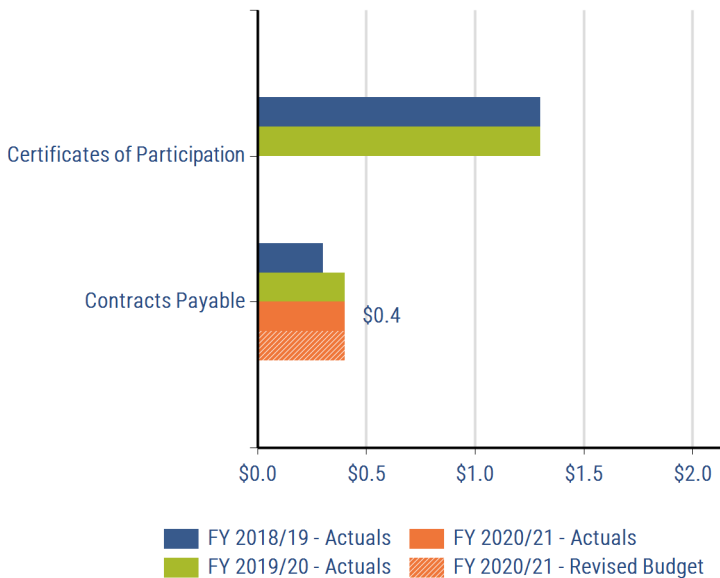
Capital Outlays (Fiscal Year to Date: April 2021)



Actual to Revised Budget variance of (\$0.1) million or (28%): Machinery and Equipment is unfavorable due to the unbudgeted but necessary purchase of computer and radio equipment by Public Safety- Fire.

	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	\$0.2	\$ -	\$0.1	\$0.1	\$ -	-
Machinery and Equipment	0.5	0.3	0.5	0.4	( 0.1)	(30%)
Other	-	-	-	-	-	-
<b>Capital Outlays Total</b>	<b>\$0.7</b>	<b>\$0.3</b>	<b>\$0.6</b>	<b>\$0.5</b>	<b>(\$0.1)</b>	<b>(28%)</b>

Contracts Payable & COPs (Fiscal Year to Date: April 2021)



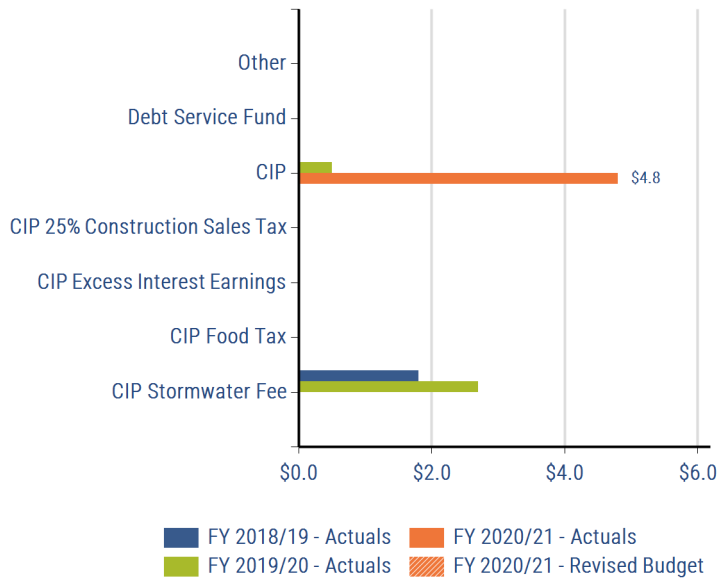
Actual to Revised Budget variance of \$0.0 million or 0%: No explanation necessary.

	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	\$1.3	\$1.3	\$ -	\$ -	\$ -	-
Contracts Payable	\$0.3	\$0.4	\$0.4	\$0.4	\$ -	-
<b>Contracts Payable &amp; COPs Total</b>	<b>\$1.6</b>	<b>\$1.6</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$ -</b>	<b>-</b>

\$ in millions / rounding differences may occur



Transfers Out (Fiscal Year to Date: April 2021)

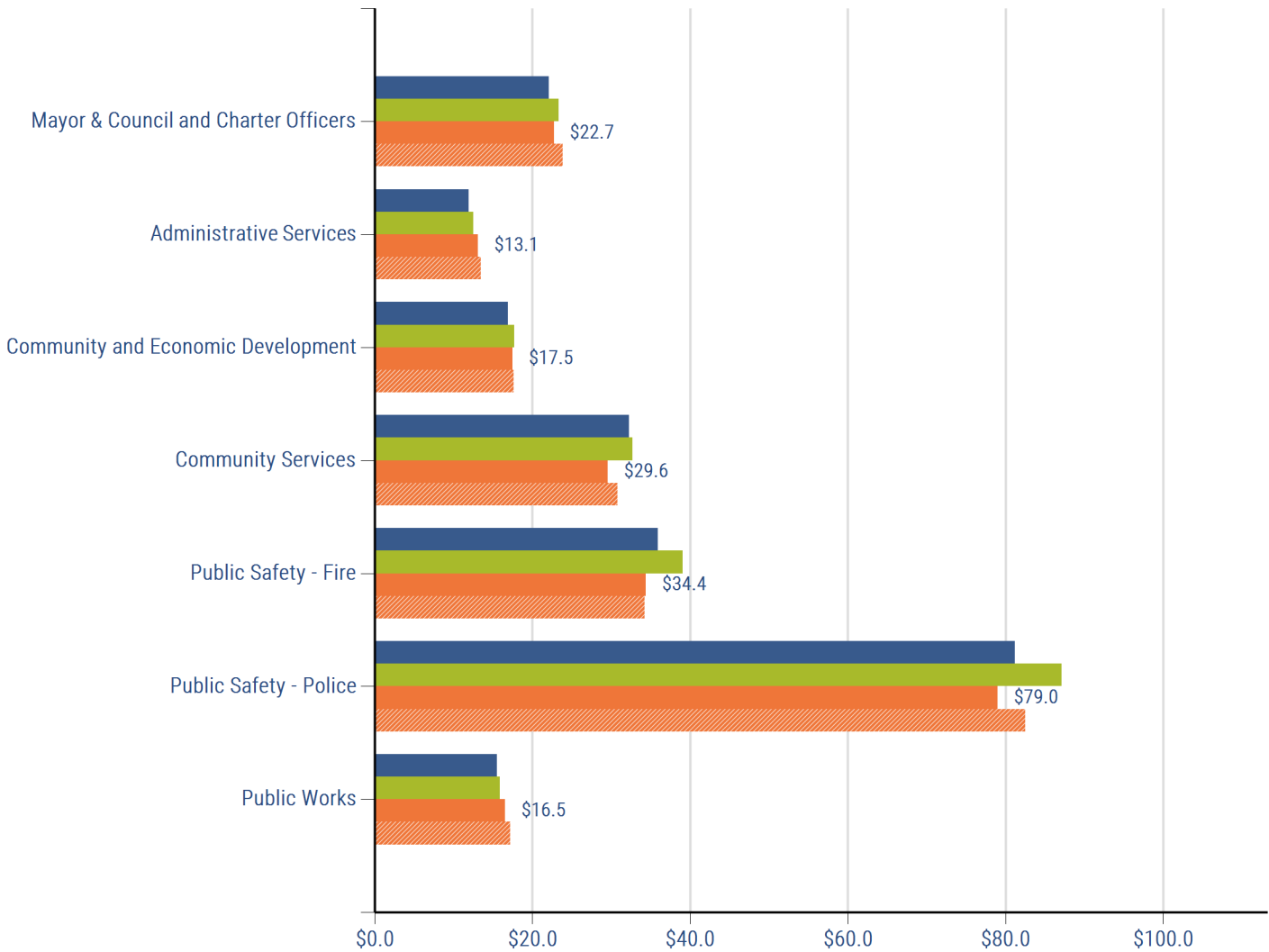


Actual to Revised Budget variance of (\$4.8) million or 0%: CIP is unfavorable due to a transfer related to the purchase of land from the Arizona State Land Department for the WestWorld Main Access and Master Plan project approved by City Council at the December 1st, 2020 meeting.

	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	4.8	-	( 4.8)	n/a
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	1.8	2.7	-	-	-	-
<b>Transfers Out Total</b>	<b>\$1.9</b>	<b>\$3.2</b>	<b>\$4.8</b>	<b>\$0.0</b>	<b>(\$4.8)</b>	<b>n/a</b>



Division Expenditures (Fiscal Year to Date: April 2021)



■ FY 2018/19 - Actuals  
 ■ FY 2019/20 - Actuals  
 ■ FY 2020/21 - Actuals  
 ■ FY 2020/21 - Revised Budget

	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	\$22.1	\$23.3	\$22.7	\$23.9	\$1.1	5%
Administrative Services	11.9	12.5	13.1	13.4	0.3	2%
Community and Economic Development	16.9	17.7	17.5	17.6	0.1	1%
Community Services	32.3	32.7	29.6	30.8	1.2	4%
Public Safety - Fire	35.9	39.1	34.4	34.2	( 0.1)	0%
Public Safety - Police	81.2	87.1	79.0	82.5	3.5	4%
Public Works	15.5	15.9	16.5	17.2	0.7	4%
<b>Total</b>	<b>\$215.7</b>	<b>\$228.3</b>	<b>\$212.8</b>	<b>\$219.6</b>	<b>\$6.8</b>	<b>3%</b>



**Actual to Revised Budget variance of \$6.8 million or 3%:**

**Mayor & Council and Charter Officers** is favorable due to: 1) the timing of purchases and invoices, lower-than-expected banking services charges and less postage, shipping, printing and graphic costs in the City Treasurer Division; 2) the timing of invoices and fewer consultant and other professional services needs than expected in the City Manager's Division; 3) invoice timing at the City Auditor; and 4) lack of travel and training expenses and higher than expected legal services credited to Risk Management from the City Attorney Division.

**Administrative Services** is favorable due to timing in receiving and processing software and license invoices, one-time savings in equipment maintenance and the timing of upgrades at Public Safety Radio Sites. The favorable variance would have been greater but is being partially offset by Human Resources recruitment costs for the City Clerk and City Treasurer positions and the timing of payment for the telephone project.

**Community Services** is showing favorable variance due primarily to the timing of software maintenance, and lower printing and graphic costs related to less promotional material being sent out due to the COVID-19 pandemic. It is also due to delays in and the lower than expected need to purchase library, education, agricultural and recreation supplies based on usage rates; new full-time staff being brought on at lower starting salaries than the employees they are replacing; and charging staff time to AZCares funds for COVID-related expenses. The favorable variance is being almost completely offset by part-time employees' hours needed based on the ebb and flow of the COVID-19 pandemic as facilities are opening at a higher rate than what was expected during budget development. It is also due to the purchase of inventory for resale at WestWorld for the AZ Fall Championship show that was doubled in size because of the cancellation of the same event in another state. Finally, it is due to the timing of purchases and projects, higher than expected costs for pool and fountain chemicals, and additional custodial services needs.

**Public Safety – Police** is favorable primarily 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 and less food needing to be purchased to feed those offenders. It is also due to fewer Photo Enforcement dispositions, and lower lease costs for undercover vehicles than in previous years. It is also due to the timing of invoices and overall PSPRS expenses being lower than estimated as a result of replacement employees coming in at a lower rate than the person who was promoted or retired. The favorable variance would have been greater but is being partially offset by unexpected software costs to assist with potential civil unrest activities, invoice timing, higher service call outs for access pads and building entrances throughout the City and an unexpected need for on-call service technicians to assist with secure access control and closed caption television (CCTV) maintenance.

**Public Works** is favorable due to charging hours for those who work on COVID-19 related projects to the AZCares Fund; scaled down projects; delays and rescheduling of projects due to the prioritization of COVID-19 related projects; and lower maintenance costs due to less usage at many locations. It is also due to new positions coming in at lower rates than their predecessors. The favorable variance would have been greater but is being partially offset by unexpected supplies needed to accommodate Facilities staff who moved from one floor to another at North Corporation Yard to accommodate Public Safety - Fire personnel.