

Monthly Financial Report

**Fiscal Year to Date as
of November 30, 2019**

Report to the City Council
Prepared by the City Treasurer

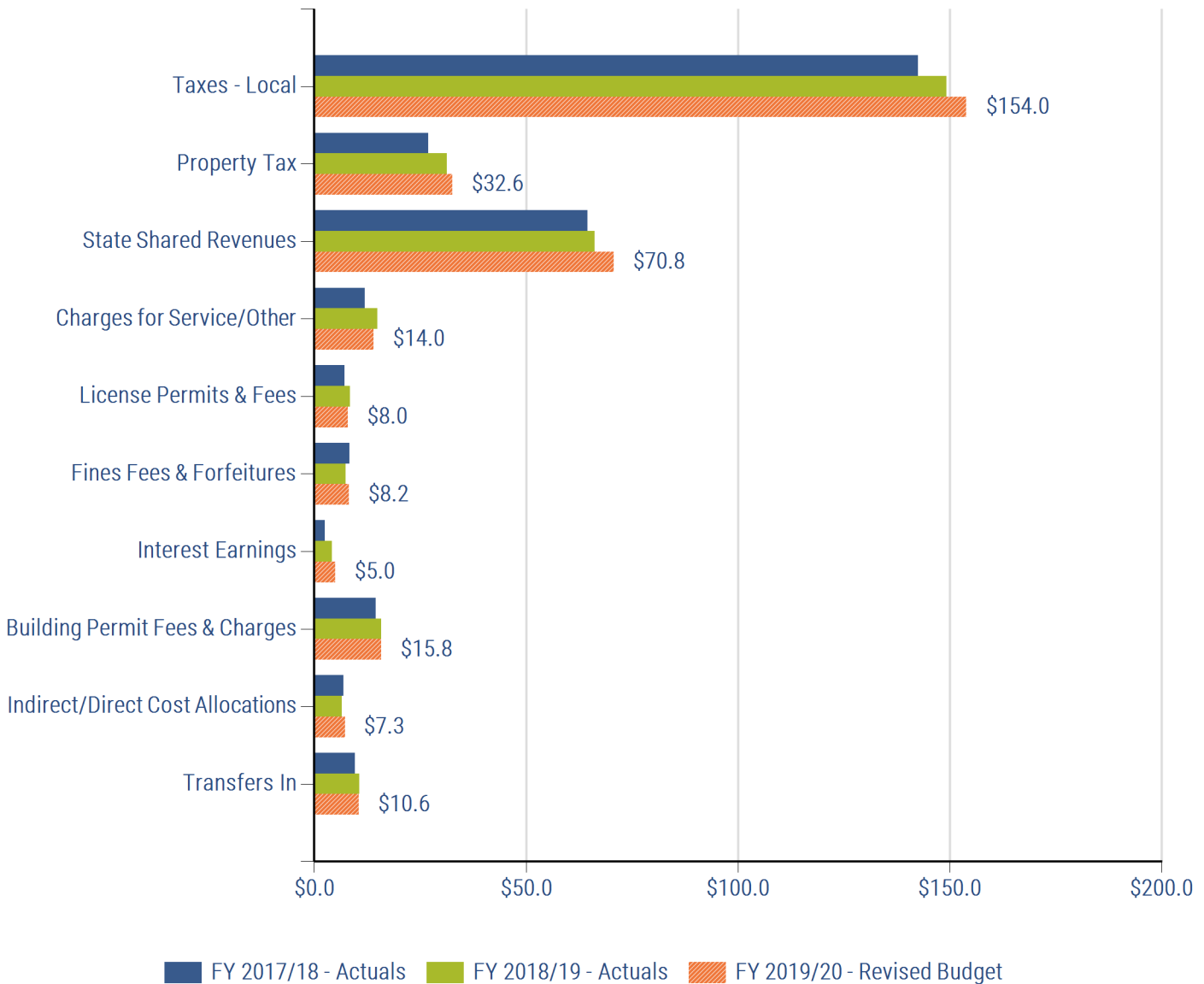
December 27, 2019



Sources

General Fund

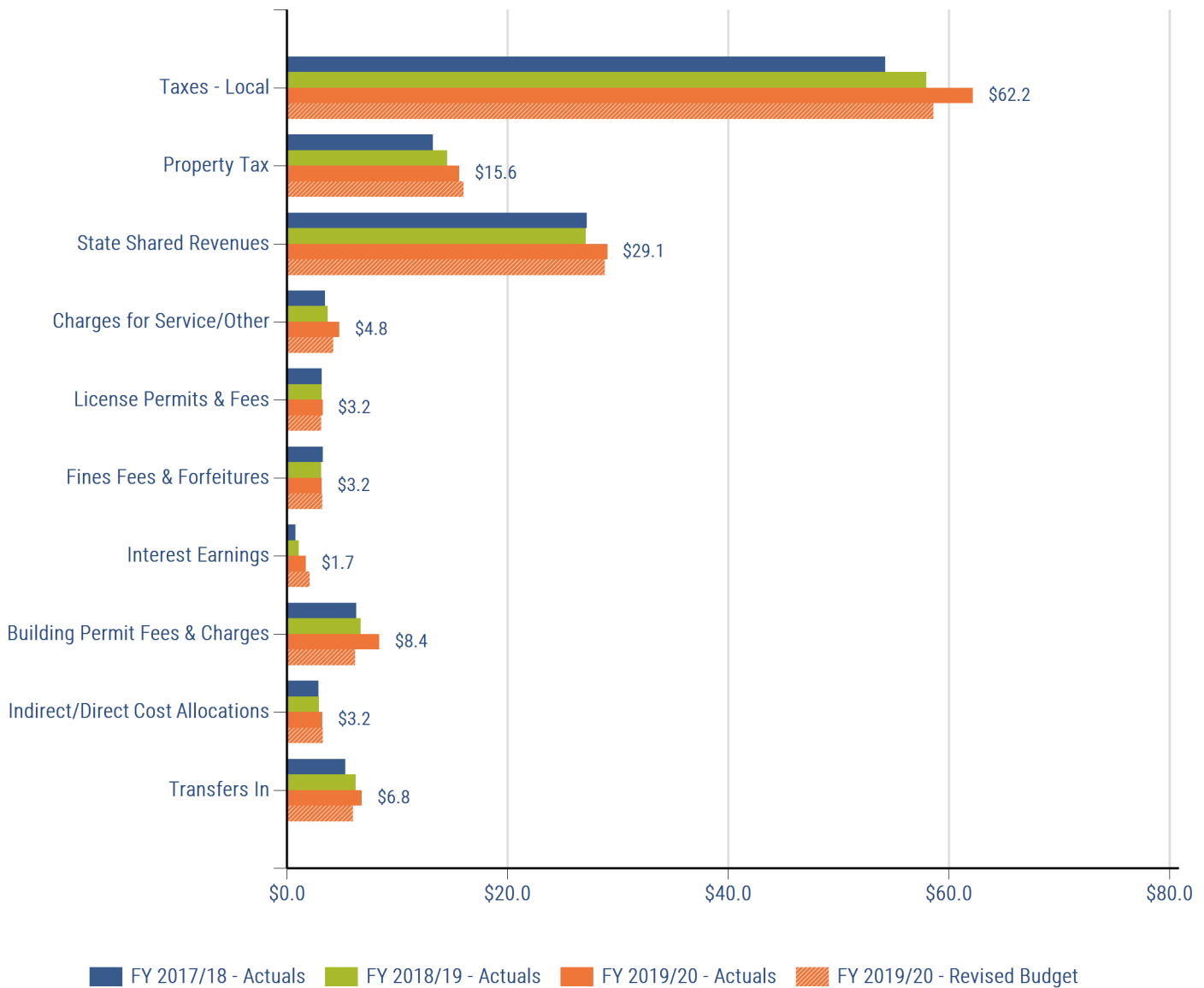
Twelve Months: Fiscal Year



	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Revised Budget</u>
Taxes - Local	\$142.5	\$149.3	\$154.0
Property Tax	26.9	31.4	32.6
State Shared Revenues	64.5	66.2	70.8
Charges for Service/Other	11.9	14.9	14.0
License Permits & Fees	7.1	8.5	8.0
Fines Fees & Forfeitures	8.4	7.5	8.2
Interest Earnings	2.6	4.3	5.0
Building Permit Fees & Charges	14.6	15.9	15.8
Indirect/Direct Cost Allocations	6.9	6.5	7.3
Transfers In	9.7	10.7	10.6
Total Sources	\$295.1	\$315.2	\$326.2



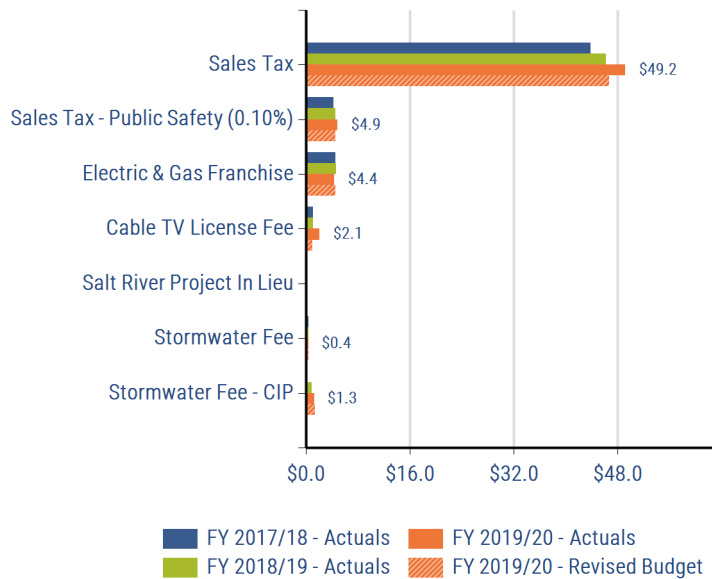
Sources (Fiscal Year to Date: November 2019)



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$54.3	\$58.0	\$62.2	\$58.6	\$3.6	6%
Property Tax	13.2	14.5	15.6	16.0	(0.4)	(3%)
State Shared Revenues	27.2	27.1	29.1	28.8	0.2	1%
Charges for Service/Other	3.5	3.7	4.8	4.2	0.6	13%
License Permits & Fees	3.2	3.2	3.2	3.1	0.1	3%
Fines Fees & Forfeitures	3.3	3.1	3.2	3.2	(0.1)	(2%)
Interest Earnings	0.8	1.1	1.7	2.1	(0.3)	(16%)
Building Permit Fees & Charges	6.3	6.7	8.4	6.2	2.2	36%
Indirect/Direct Cost Allocations	2.9	2.9	3.2	3.3	-	-
Transfers In	5.3	6.2	6.8	6.0	0.8	14%
Total Sources	\$119.9	\$126.6	\$138.2	\$131.6	\$6.7	5%



Taxes - Local (Fiscal Year to Date: November 2019)

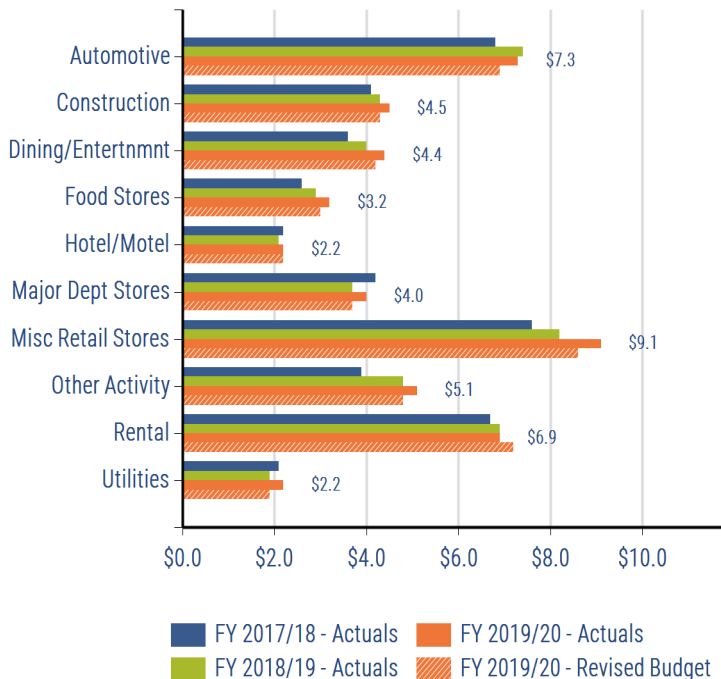


Actual to Revised Budget variance of \$3.6 million or 6%:
 The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to the APS quarterly franchise payment coming in lower than expected. Cable TV License Fee is favorable due to the timing of the FY 2018/19 Cox Cable TV franchise fee payment which was received and recorded in FY 2019/20.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Sales Tax	\$43.8	\$46.2	\$49.2	\$46.7	\$2.5	5%
Sales Tax - Public Safety (0.10%)	4.3	4.6	4.9	4.6	0.3	5%
Electric & Gas Franchise	4.6	4.7	4.4	4.6	(0.2)	(4%)
Cable TV License Fee	1.1	1.1	2.1	1.0	1.1	nm
Salt River Project In Lieu	-	0.1	-	-	-	-
Stormwater Fee	0.4	0.4	0.4	0.4	-	-
Stormwater Fee - CIP	-	0.9	1.3	1.4	-	-
Taxes - Local Total	\$54.3	\$58.0	\$62.2	\$58.6	\$3.6	6%



Sales Tax (Fiscal Year to Date: November 2019)



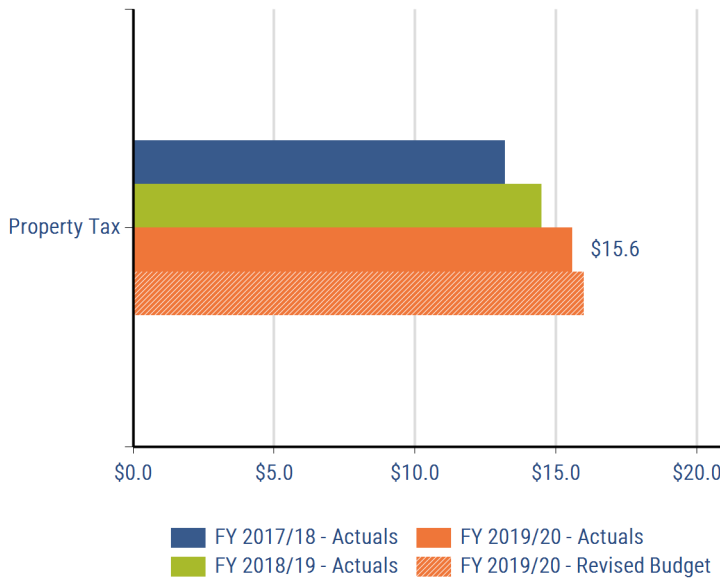
Actual to Revised Budget variance of \$2.5 million or 5%: While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. The favorable variance is also the result of: 1) Automotive - higher than anticipated sales; 2) Construction - unanticipated increase in commercial building; 3) Dining/Entertainment - a new restaurant opening; 4) Food Stores - a grocery store chain submitting corrected tax returns; 5) Hotel/Motel - better than anticipated revenue from several resort hotels and the establishment of new legislation requiring online lodging marketplaces to report their short-term rentals; 6) Major Department Stores - higher than anticipated sales; 7) Misc Retail Stores - higher than expected software sales; 8) Other Activity - higher than expected sales; and 9) Utilities - normal business fluctuations. The favorable variance would have been greater but is being offset by 'Rental' reflecting a one-time speculative sale reflected in FY 2018/19 which was erroneously carried into the FY 2019/20 budget assumptions.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Automotive	\$6.8	\$7.4	\$7.3	\$6.9	\$0.4	6%
Construction	4.1	4.3	4.5	4.3	0.3	6%
Dining/Entertainment	3.6	4.0	4.4	4.2	0.3	6%
Food Stores	2.6	2.9	3.2	3.0	0.2	7%
Hotel/Motel	2.2	2.1	2.2	2.2	0.1	3%
Major Dept Stores	4.2	3.7	4.0	3.7	0.3	7%
Misc Retail Stores	7.6	8.2	9.1	8.6	0.6	7%
Other Activity	3.9	4.8	5.1	4.8	0.3	7%
Rental	6.7	6.9	6.9	7.2	(0.2)	(3%)
Utilities	2.1	1.9	2.2	1.9	0.3	14%
Sales Tax Total	\$43.8	\$46.2	\$49.2	\$46.7	\$2.5	5%



Property Tax (Fiscal Year to Date: November 2019)

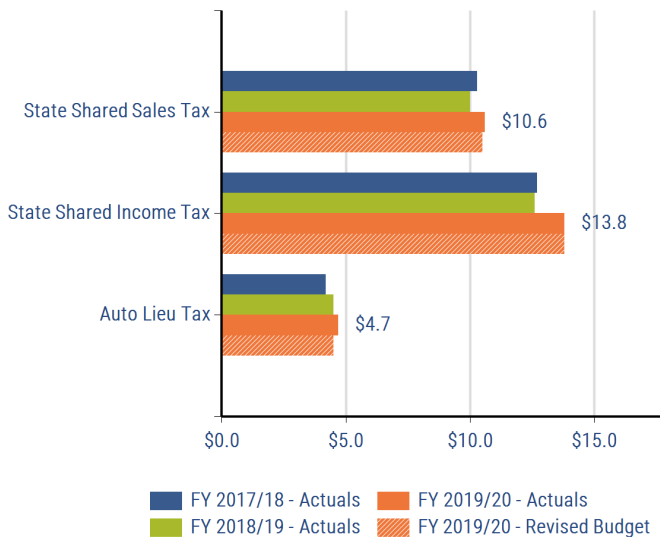
Actual to Revised Budget variance of (\$0.4) million or (3%): Unfavorable variance is due to timing. The budget is spread based on the way people paid last year and may vary year over year. Property owners have the option to pay in one or two installments (October or October & April/May).



	<u>FY 2017/18 Actuals</u>	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2019/20 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Property Tax	\$13.2	\$14.5	\$15.6	\$16.0	(\$0.4)	(3%)
Property Tax Total	\$13.2	\$14.5	\$15.6	\$16.0	(\$0.4)	(3%)

State Shared Revenues (Fiscal Year to Date: November 2019)

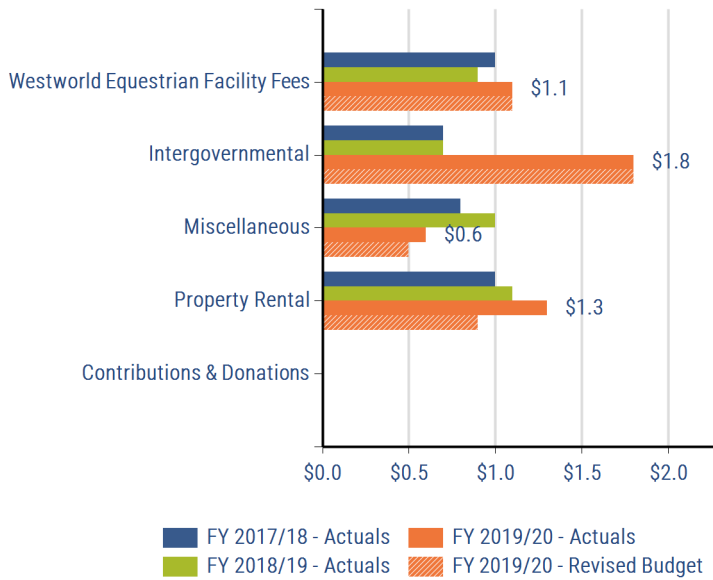
Actual to Revised Budget variance of \$0.2 million or 1%: No explanation necessary.



	<u>FY 2017/18 Actuals</u>	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2019/20 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
State Shared Sales Tax	\$10.3	\$10.0	\$10.6	\$10.5	\$0.1	1%
State Shared Income Tax	12.7	12.6	13.8	13.8	-	-
Auto Lieu Tax	4.2	4.5	4.7	4.5	0.2	3%
State Shared Revenues Total	\$27.2	\$27.1	\$29.1	\$28.8	\$0.2	1%



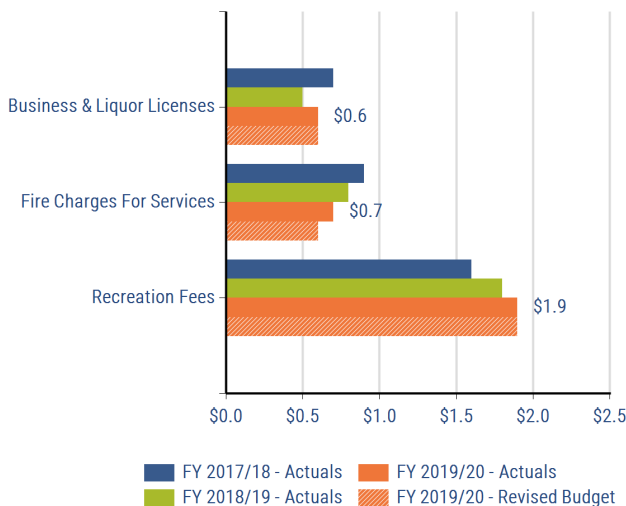
Charges for Service/Other (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.6 million or 13%: Miscellaneous is favorable due to the receipt of unexpected late fees in the Planning and Development Department and the timing of billings and recovery of expenses in the Community Services Division. Property Rental is favorable due to advanced billings for cell tower and outdoor dining leases and the receipt of advanced payments for the hotel located at SkySong.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$1.0	\$0.9	\$1.1	\$1.1	\$ -	-
Intergovernmental	0.7	0.7	1.8	1.8	-	-
Miscellaneous	0.8	1.0	0.6	0.5	0.1	16%
Property Rental	1.0	1.1	1.3	0.9	0.4	51%
Contributions & Donations	-	-	-	-	-	-
Charges for Service/Other Total	\$3.5	\$3.7	\$4.8	\$4.2	\$0.6	13%

License Permits & Fees (Fiscal Year to Date: November 2019)

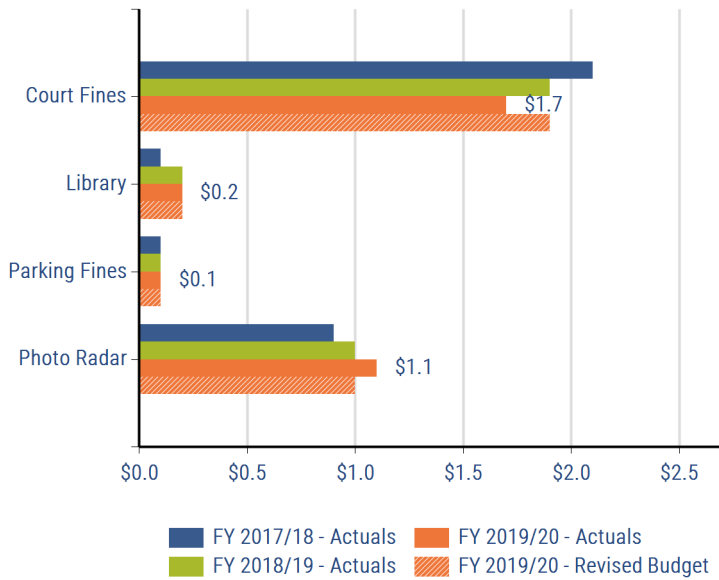


Actual to Revised Budget variance of \$0.1 million or 3%: Fire Charges For Services is favorable due to greater than expected revenue from the ambulance contract based on a higher than anticipated number of calls.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$0.7	\$0.5	\$0.6	\$0.6	\$ -	-
Fire Charges For Services	0.9	0.8	0.7	0.6	0.1	21%
Recreation Fees	1.6	1.8	1.9	1.9	(0.1)	(3%)
License Permits & Fees Total	\$3.2	\$3.2	\$3.2	\$3.1	\$0.1	3%



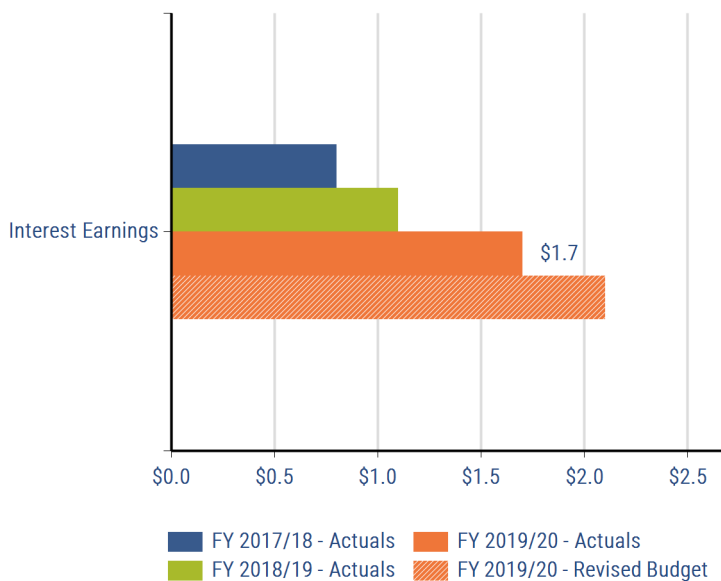
Fines Fees & Forfeitures (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of (\$0.1) million or (2%): Court Fines is unfavorable mainly due to lower criminal filings and officer issued civil traffic citations. Photo Radar is favorable due to higher than expected photo enforcement filings.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$2.1	\$1.9	\$1.7	\$1.9	(\$0.2)	(10%)
Library	0.1	0.2	0.2	0.2	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	0.9	1.0	1.1	1.0	0.1	13%
Fines Fees & Forfeitures Total	\$3.3	\$3.1	\$3.2	\$3.2	(\$0.1)	(2%)

Interest Earnings (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of (\$0.3) million or (16%): Unfavorable due to yields coming in below what was budgeted at this point in the fiscal year due to lower than anticipated interest rates in the fixed income market.

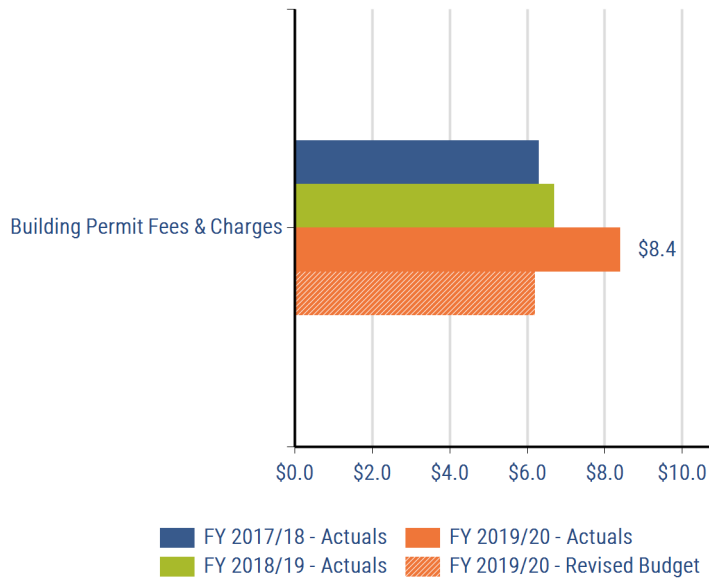
	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.8	\$1.1	\$1.7	\$2.1	(\$0.3)	(16%)
Interest Earnings Total	\$0.8	\$1.1	\$1.7	\$2.1	(\$0.3)	(16%)

\$ in millions / rounding differences may occur



Building Permit Fees & Charges (Fiscal Year to Date: November 2019)

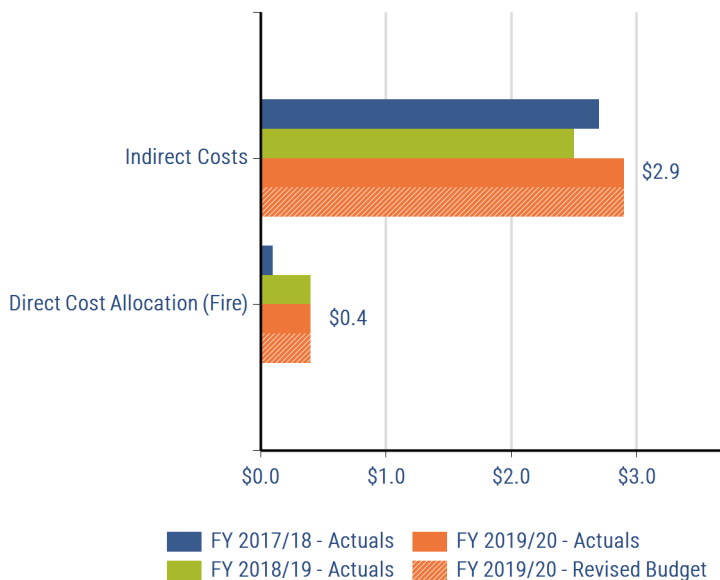
Actual to Revised Budget variance of \$2.2 million or 36%:
 The favorable variance is due to higher than anticipated construction activity, mostly due to the Nationwide and the Hyatt at the Crossroads II development projects. The demand for real estate continues to out pace the supply especially impacting single family residential building permit valuations which are 9 percent higher than the previous year.



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$6.3	\$6.7	\$8.4	\$6.2	\$2.2	36%
Building Permit Fees & Charges Total	\$6.3	\$6.7	\$8.4	\$6.2	\$2.2	36%

Indirect/Direct Cost Allocations (Fiscal Year to Date: November 2019)

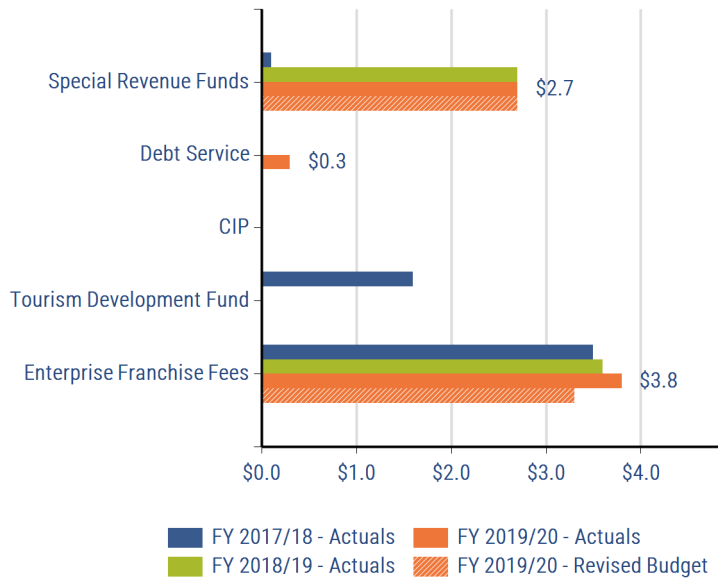
Actual to Revised Budget variance of \$0.0 million or 0%:
 No explanation necessary.



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$2.7	\$2.5	\$2.9	\$2.9	\$ -	-
Direct Cost Allocation (Fire)	0.1	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$2.9	\$2.9	\$3.2	\$3.3	\$ -	-



Transfers In (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.8 million or 14%:

The favorable variance in Debt Service is due to the transfer of standby commitment money related to the Scottsdale Waterfront CFD from the Debt Service Stabilization Fund which was no longer required when the Waterfront CFD bonds were refunded. The favorable variance in Enterprise Franchise Fees is 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.

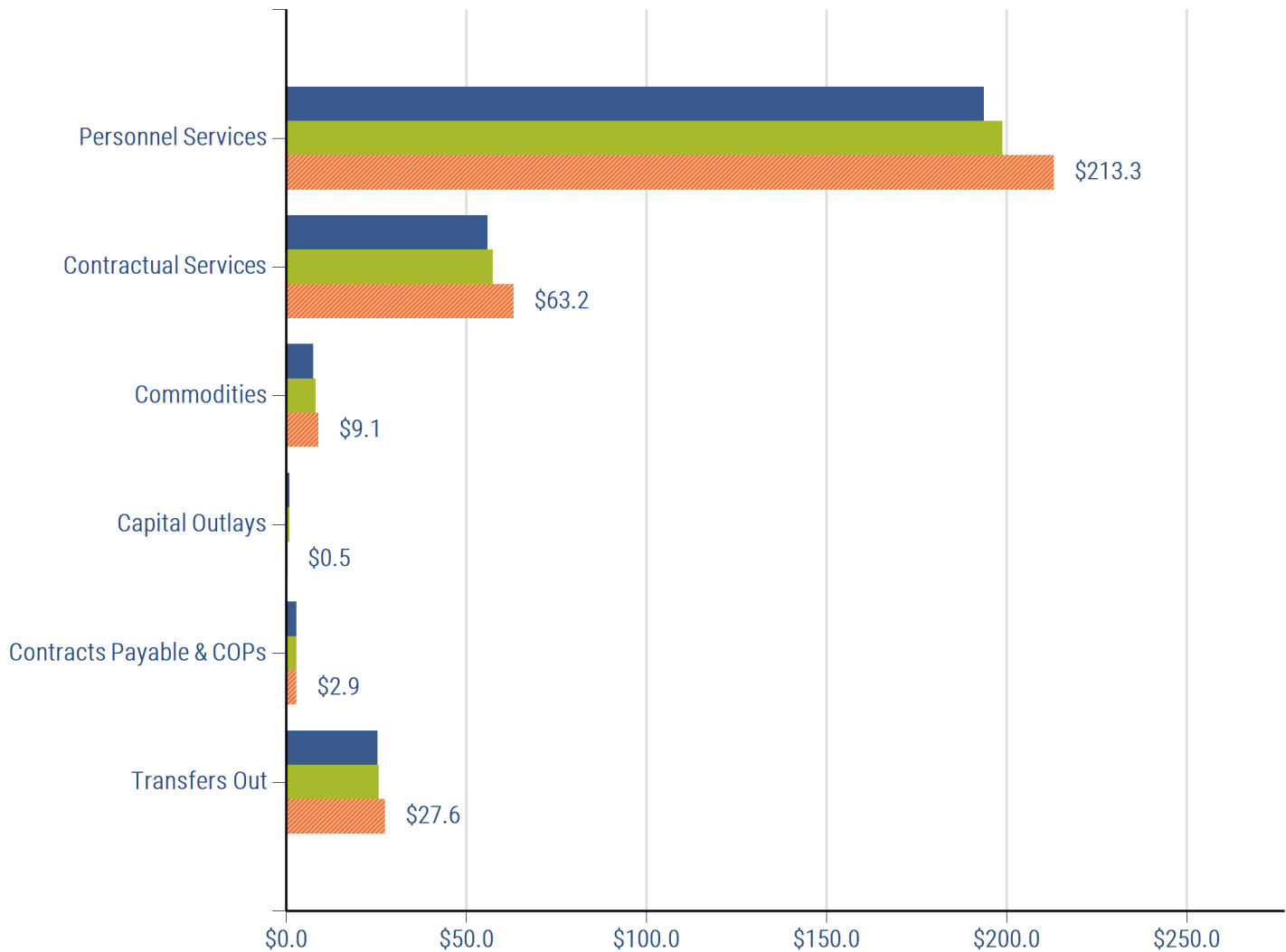
	FY 2017/18	FY 2018/19	FY 2019/20	FY 2019/20	Actual vs. Budget	
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Revised Budget</u>	<u>Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Special Revenue Funds	\$0.1	\$2.7	\$2.7	\$2.7	\$ -	-
Debt Service	-	-	0.3	-	0.3	n/a
CIP	-	-	-	-	-	-
Tourism Development Fund	1.6	-	-	-	-	-
Enterprise Franchise Fees	3.5	3.6	3.8	3.3	0.5	15%
Transfers In Total	\$5.3	\$6.2	\$6.8	\$6.0	\$0.8	14%



Uses

General Fund

Twelve Months: Fiscal Year



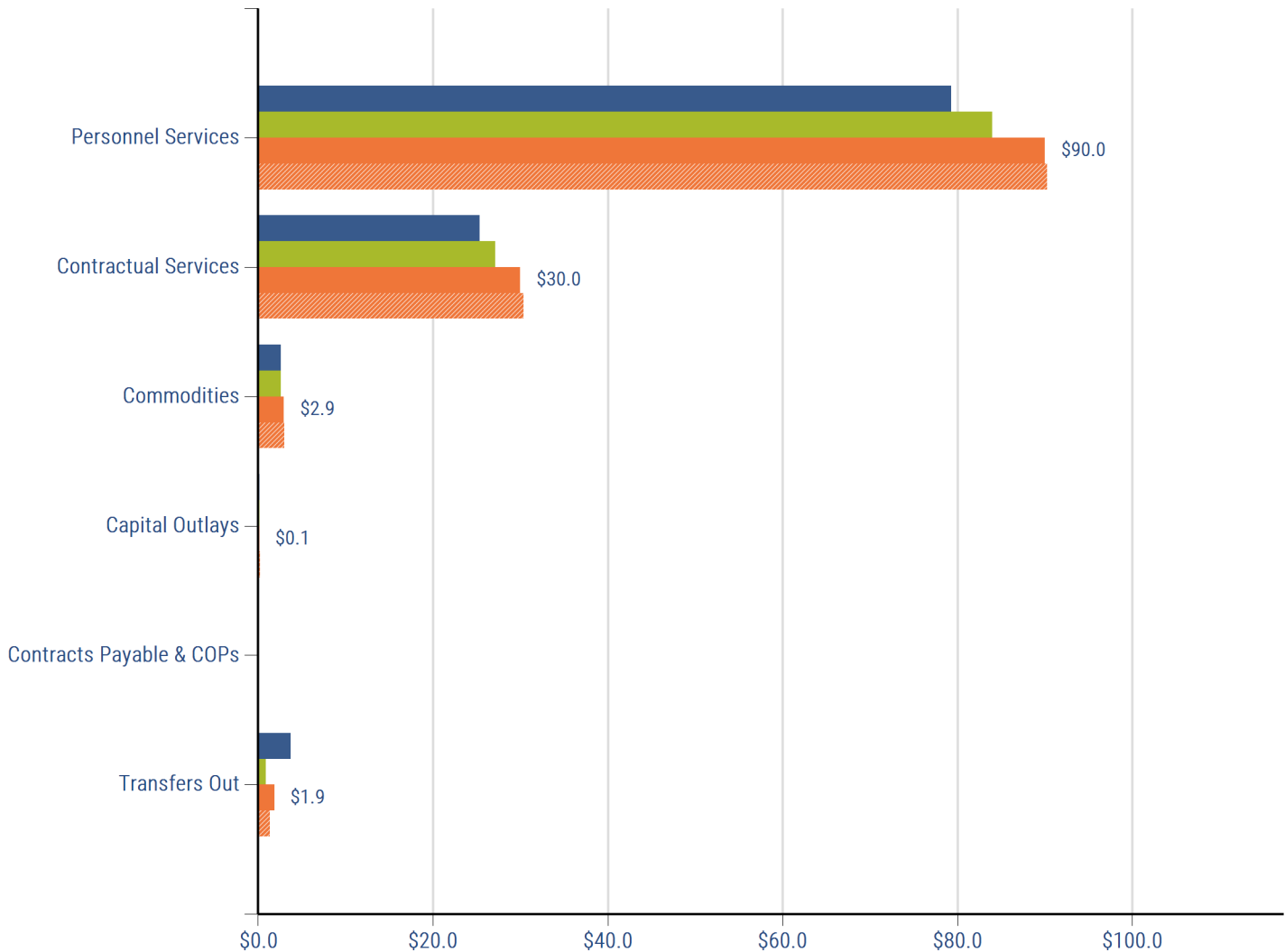
■ FY 2017/18 - Actuals
 ■ FY 2018/19 - Actuals
 ■ *FY 2019/20 - Revised Budget

	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Revised Budget</u>
Personnel Services	\$193.7	\$198.9	\$213.2
Contractual Services	56.0	57.4	63.1
Commodities	7.6	8.3	9.1
Capital Outlays	1.0	1.0	0.9
Contracts Payable & COPs	2.9	2.9	2.9
Transfers Out	25.4	25.8	27.6
Total Uses	\$286.6	\$294.3	\$316.8

*Includes budgeted vacancy savings net of Leave Accrual Payouts, Pay Program, Compensation Adjustments, Utilities, Fleet Maintenance and Fuel costs.



Uses (Fiscal Year to Date: November 2019)

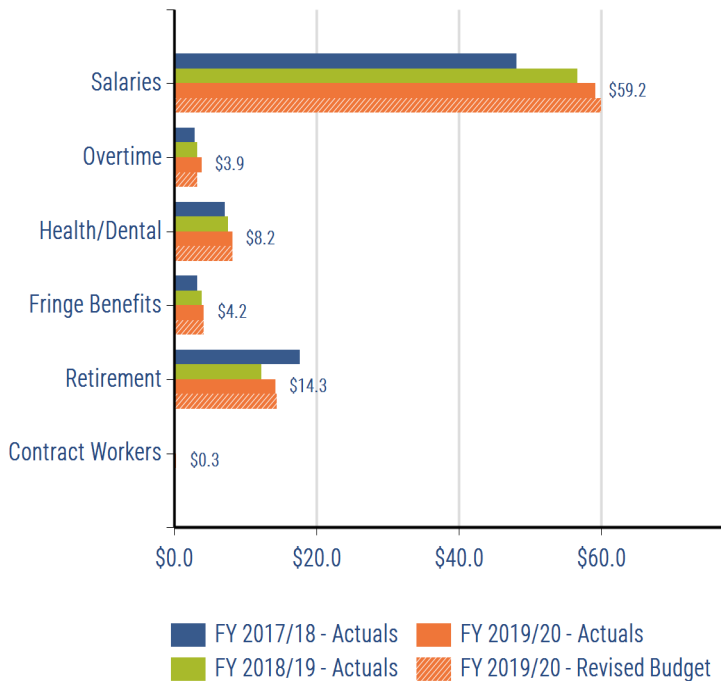


■ FY 2017/18 - Actuals
 ■ FY 2018/19 - Actuals
 ■ FY 2019/20 - Actuals
 ■ FY 2019/20 - Revised Budget

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2019/20	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$79.3	\$84.0	\$90.0	\$90.2	\$0.2	0%
Contractual Services	25.4	27.1	30.0	30.4	0.4	1%
Commodities	2.6	2.6	2.9	3.0	0.1	3%
Capital Outlays	0.2	0.2	0.1	0.2	0.1	37%
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	3.8	0.9	1.9	1.4	(0.5)	(36%)
Total Uses	\$111.2	\$114.8	\$124.9	\$125.2	\$0.3	0%



Personnel Services (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.2 million or 0%: Salaries is favorable mainly due to rank promotions in Public Safety - Police with replacement employees coming in at a lower rate than the person who was promoted, vacant positions in the City Attorney's Division (vacancy savings is not swept for the City Attorney), vacant part time positions in Community Services and less than anticipated Other Compensation spending in areas such as specialty pay, and translator pay for Public Safety - Police. Overtime is unfavorable due to higher than expected special event and holiday overtime needs in Public Safety - Police, paramedics leaving and needing to be replaced by someone else with paramedic status and firefighters being deployed to wildfires in California (which will be reimbursed). Retirement is favorable primarily due to the actual payment being lower than estimated for one-time Public Safety Retirement refund, including interest, to those sworn personnel who contributed to retirement unnecessarily while participating in the Deferred Retirement Option Plan (DROP). Contract Workers is unfavorable mainly due to an IT employee with a specific skillset retiring then coming back as a contract worker.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Salaries	\$48.1	\$56.7	\$59.2	\$60.0	\$0.8	1%
Overtime	2.9	3.3	3.9	3.3	(0.6)	(17%)
Health/Dental	7.1	7.6	8.2	8.2	-	-
Fringe Benefits	3.3	3.9	4.2	4.2	-	-
Retirement	17.7	12.3	14.3	14.4	0.2	1%
Contract Workers	0.1	0.2	0.3	0.2	(0.1)	(68%)
Personnel Services Total	\$79.3	\$84.0	\$90.0	\$90.2	\$0.2	0%

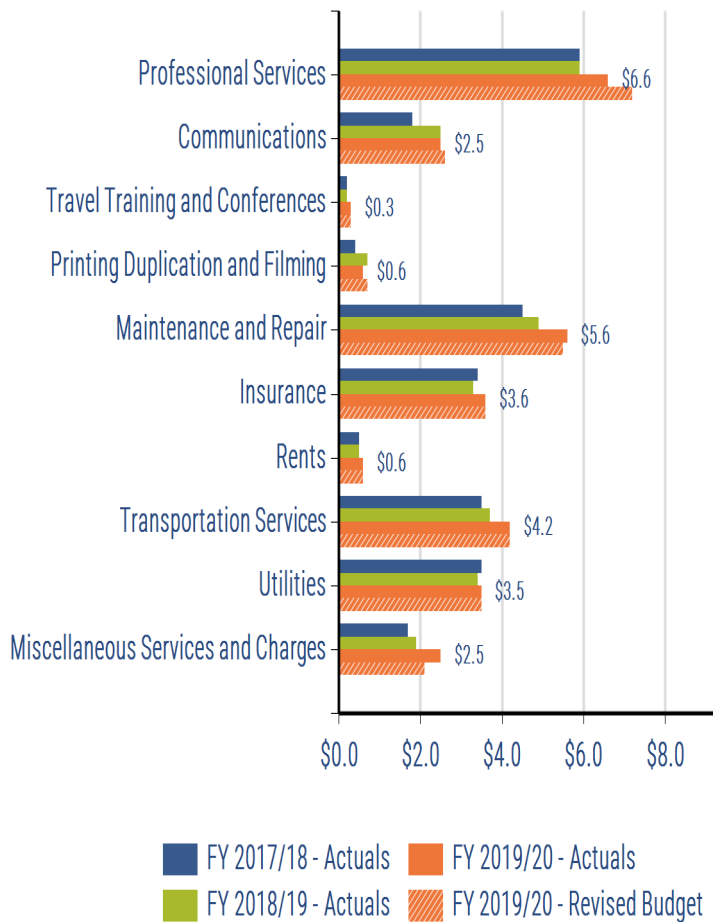
Personnel Services Macro Adjustments

	FY 2019/20 Adopted Budget	FY 2019/20 Year-To-Date	
		Saved/(Used)	Remaining
Pay Program - Citywide	\$2.2	(\$2.2)	\$ -
Pay Program - Fire	0.6	(0.6)	-
Pay Program - Police Officer	0.7	(0.7)	-
Pay Program - Police Sergeant	0.2	(0.2)	-
Vacancy Savings	(5.8)	2.7	(3.1)
Medical Leave Payouts	1.4	(0.7)	0.7
Vacation Leave Payouts	0.7	(0.4)	0.3
Vacation Trade Payouts	0.7	(0.7)	-
Compensation Other	5.2	(5.2)	0.1
PSPRS DROP Savings	-	0.3	0.3
Personnel Services Macro Adjustments Total	\$6.0	(\$7.6)	(\$1.6)

Total Saved/(Used) YTD of (\$7.6) million: The city has achieved \$2.7 million in vacancy savings year-to-date offset by (\$1.1) million in vacation and medical leave payouts. In July, the Pay Programs and the implementation of the second year of Classification and Compensation Study (Compensation Other) were funded.



Contractual Services (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.4 million or 1%: Professional Services is favorable mainly due to the timing of invoices, lower than expected expenses related to armored car services in the City Treasurer Division as well as for the Photo Enforcement and custodial services contracts and less than anticipated jail occupancy. It is also due to an annual payment to the Maricopa Association of Governments being budgeted twice in error. Communications is favorable mainly due to lower than expected postage and shipping costs in the City Treasurer Division. Travel Training and Conferences is favorable due to fewer trainings and conferences being attended through this point in the fiscal year than expected. The favorable variance in Printing Duplication and Filming is mostly due to lower than planned printing services needed in the City Treasurer Division. The unfavorable variance in Maintenance and Repair is primarily due to the timing of software expenditures in Administrative Services and Public Safety – Police and higher than expected costs associated with access control repair and replacement of security doors throughout the city. The unfavorable variance would have been greater but is almost completely offset by a favorable variance related to the timing of field maintenance and software license and maintenance expenses in Community Services. Miscellaneous Services and Charges is unfavorable primarily due to Maricopa County administration fees associated with the 2019 Bond Election and holiday light expenses coming earlier than usual.

	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Professional Services	\$5.9	\$5.9	\$6.6	\$7.2	\$0.6	8%
Communications	1.8	2.5	2.5	2.6	0.1	5%
Travel Training and Conferences	0.2	0.2	0.3	0.3	0.1	22%
Printing Duplication and Filming	0.4	0.7	0.6	0.7	0.1	14%
Maintenance and Repair	4.5	4.9	5.6	5.5	(0.2)	(3%)
Insurance	3.4	3.3	3.6	3.6	-	-
Rents	0.5	0.5	0.6	0.6	-	-
Transportation Services	3.5	3.7	4.2	4.2	-	-
Utilities	3.5	3.4	3.5	3.5	-	-
Miscellaneous Services and Charges	1.7	1.9	2.5	2.1	(0.3)	(16%)
Contractual Services Total	\$25.4	\$27.1	\$30.0	\$30.4	\$0.4	1%

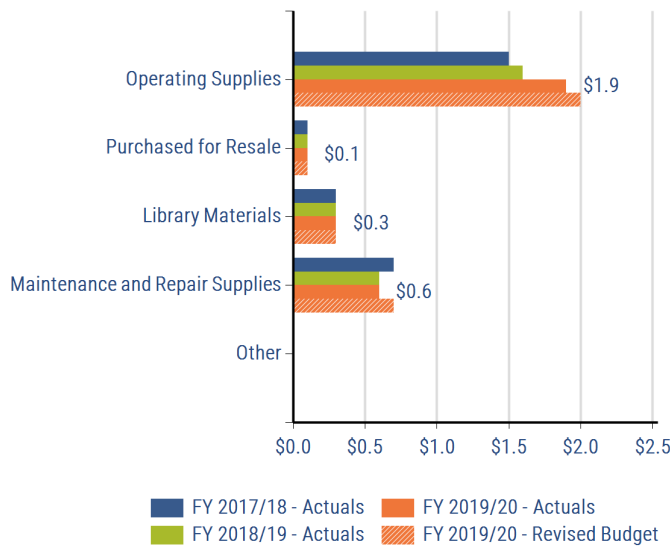
Contractual Services Macro Adjustments

	FY 2019/20 Adopted Budget	FY 2019/20 Year-To-Date Used	FY 2019/20 Year-To-Date Remaining
Fuel and Maint and Repair	\$5.2	(\$2.1)	\$3.0
Utilities	8.5	(3.5)	5.0
Contractual Services Macro Adjustments Total	\$13.7	(\$5.6)	\$8.0

Total Saved/(Used) YTD of (\$5.6) million: Utilities and new in FY 2019/20, Fuel and Maint and Repair 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.



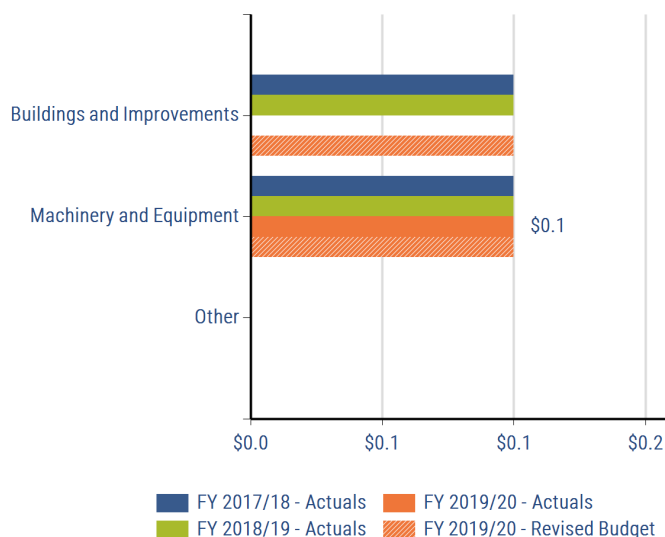
Commodities (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.1 million or 3%: The favorable variance in Maintenance and Repair Supplies is primarily due to lower than expected maintenance and repair supply costs in Public Works for a variety of projects. It is also due to the timing of furniture and protective clothing costs in Public Safety - Fire.

	<u>FY 2017/18 Actuals</u>	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2019/20 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable)</u>	
					<u>Amount</u>	<u>Percent</u>
Operating Supplies	\$1.5	\$1.6	\$1.9	\$2.0	\$ -	-
Purchased for Resale	0.1	0.1	0.1	0.1	-	-
Library Materials	0.3	0.3	0.3	0.3	-	-
Maintenance and Repair Supplies	0.7	0.6	0.6	0.7	0.1	10%
Other	-	-	-	-	-	-
Commodities Total	\$2.6	\$2.6	\$2.9	\$3.0	\$0.1	3%

Capital Outlays (Fiscal Year to Date: November 2019)



Actual to Revised Budget variance of \$0.1 million or 37%: Buildings and Improvements is favorable due to lower than anticipated building supply needs for a number of projects in Public Works.

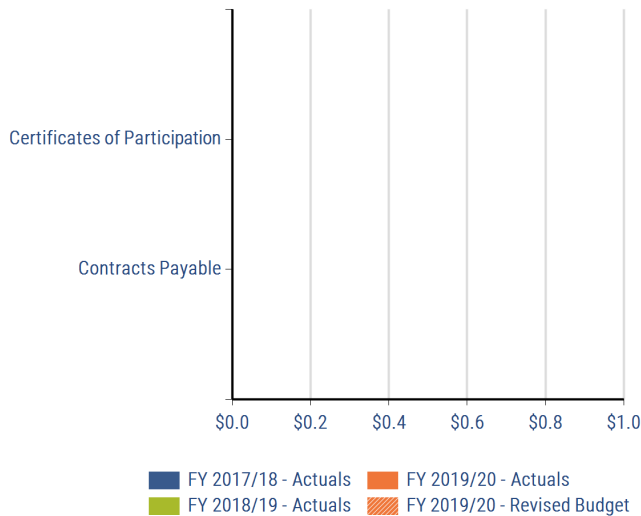
	<u>FY 2017/18 Actuals</u>	<u>FY 2018/19 Actuals</u>	<u>FY 2019/20 Actuals</u>	<u>FY 2019/20 Revised Budget</u>	<u>Actual vs. Budget Favorable / (Unfavorable)</u>	
					<u>Amount</u>	<u>Percent</u>
Buildings and Improvements	\$0.1	\$0.1	\$ -	\$0.1	\$0.1	57%
Machinery and Equipment	0.1	0.1	0.1	0.1	-	-
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.2	\$0.2	\$0.1	\$0.2	\$0.1	37%

\$ in millions / rounding differences may occur



Contracts Payable & COPs (Fiscal Year to Date: November 2019)

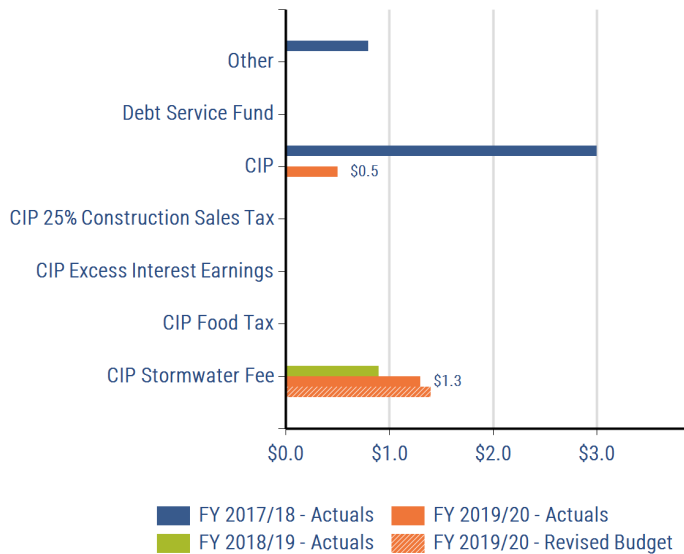
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Certificates of Participation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable & COPs Total	\$0.0	\$0.0	\$0.0	\$0.0	\$ -	-

Transfers Out (Fiscal Year to Date: November 2019)

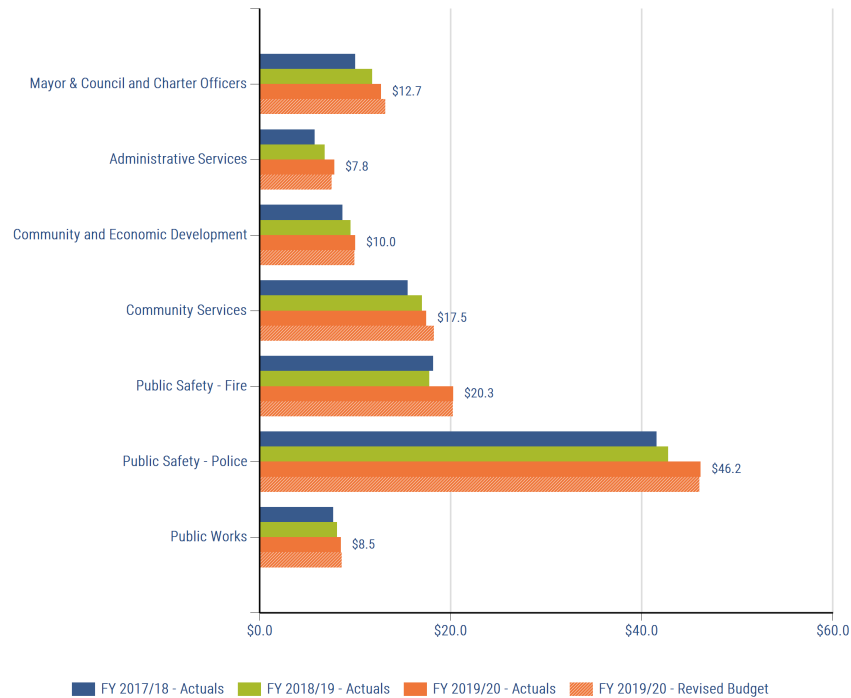
Actual to Revised Budget variance of (\$0.5) million or (36%):
The unfavorable variance in CIP is due to operating budget being transferred to the CIP due to the reclassification of the McCormick-Stillman Railroad Park Restroom project from an Operating Project to a CIP project as the costs were carried over from FY 2018/19 into FY 2019/20 and for unforeseen costs related to the Jail Dormitory project construction.



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Other	\$0.8	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	3.0	-	0.5	-	(0.5)	n/a
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	-	0.9	1.3	1.4	-	-
Transfers Out Total	\$3.8	\$0.9	\$1.9	\$1.4	(\$0.5)	(36%)



Division Expenditures (Fiscal Year to Date: November 2019)



	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2019/20 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$10.0	\$11.8	\$12.7	\$13.2	\$0.4	3%
Administrative Services	5.8	6.8	7.8	7.6	(0.3)	(4%)
Community and Economic Development	8.7	9.5	10.0	9.9	(0.1)	(1%)
Community Services	15.5	17.0	17.5	18.3	0.8	4%
Public Safety - Fire	18.2	17.8	20.3	20.2	-	-
Public Safety - Police	41.6	42.8	46.2	46.1	(0.1)	0%
Public Works	7.7	8.1	8.5	8.6	0.1	1%
Total	\$107.5	\$113.9	\$123.1	\$123.8	\$0.8	1%

Actual to Revised Budget variance of \$0.8 million or 1%: Mayor & Council and Charter Officers is favorable mainly due to lower than expected armored car, postage, shipping and printing costs in the City Treasurer Division. It is also related to the timing of invoices and an annual payment to the Maricopa Association of Governments being budgeted twice in error in the City Manager Division and vacant positions in the City Attorney's Division. Administrative Services is unfavorable mainly due to an accounting issue related to the timing of software expenditures. Community Services is favorable due to the timing of invoices, including those for playing fields, software and license maintenance. It is also related to greater than expected horticultural supply needs and more than anticipated vacant part time positions. While Public Safety – Fire is showing no variance, there is actually an unfavorable variance due to the timing of the purchase of furniture, protective equipment and uniforms, overtime related to firefighters assisting with wildfires in California, which the city will be reimbursed for, and overtime costs associated with paramedics leaving and needing to be replaced by someone else with paramedic status being almost entirely offset by lower than expected Other Compensation costs including holiday pay, translator pay and specialty pay and the timing of small tool and equipment purchases. While Public Safety – Police is showing a very small unfavorable variance, there is actually a larger unfavorable variance due to higher than expected overtime related to officer needs during holidays and special events, the timing of invoices, unexpected repair costs associated with security doors and the timing of ammunition costs being almost completely offset by rank promotions with replacement employees coming in at a lower rate than the person who was promoted, the timing of invoices, lower than planned costs related to the photo radar contract, and less than forecasted jail occupancy.