

# **Monthly Financial Report**

**Fiscal Year to Date as  
of July 31, 2020**

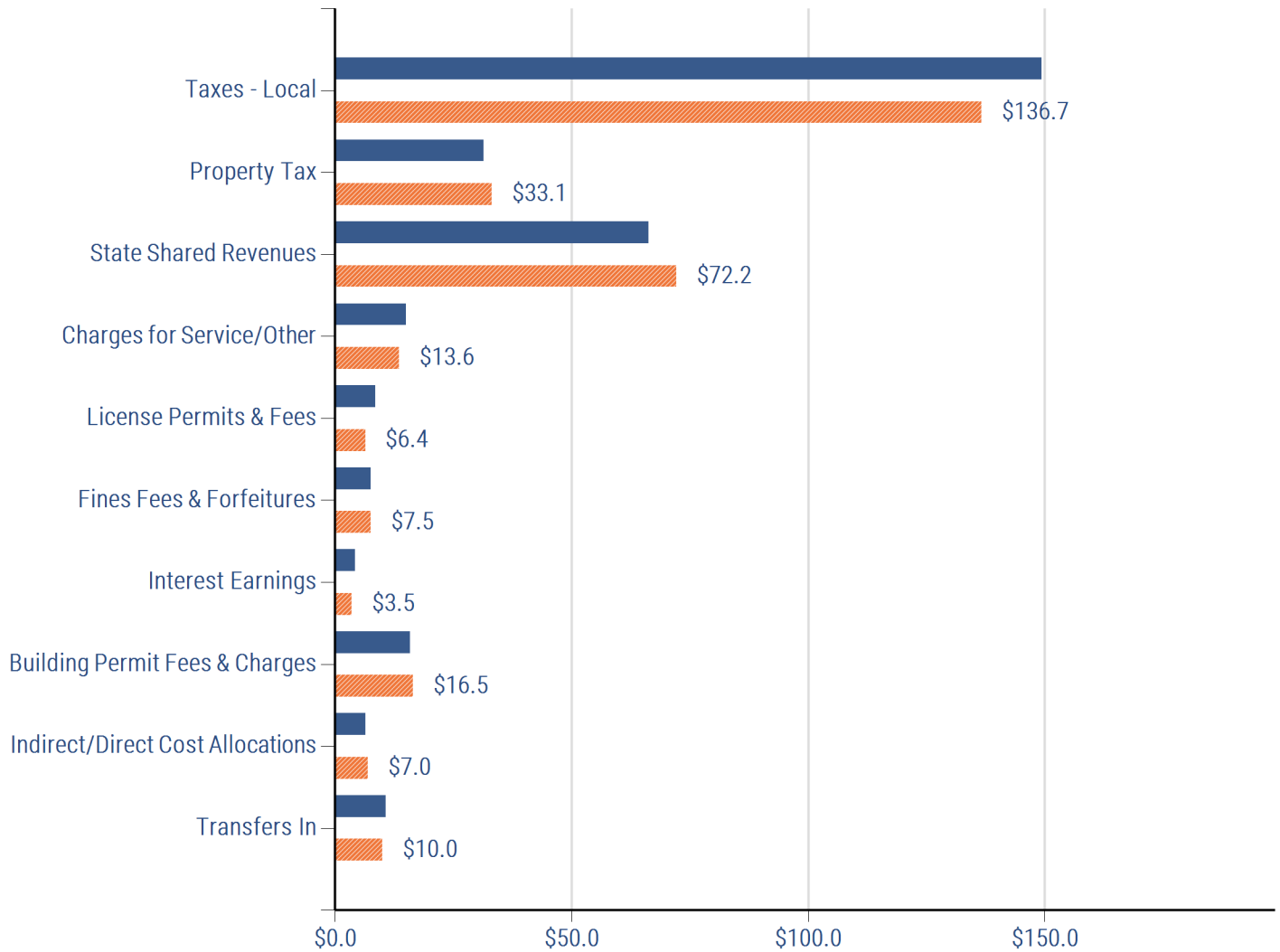
Report to the City Council  
Prepared by the City Treasurer  
September 22, 2020



# Sources

## General Fund

### Twelve Months: Fiscal Year



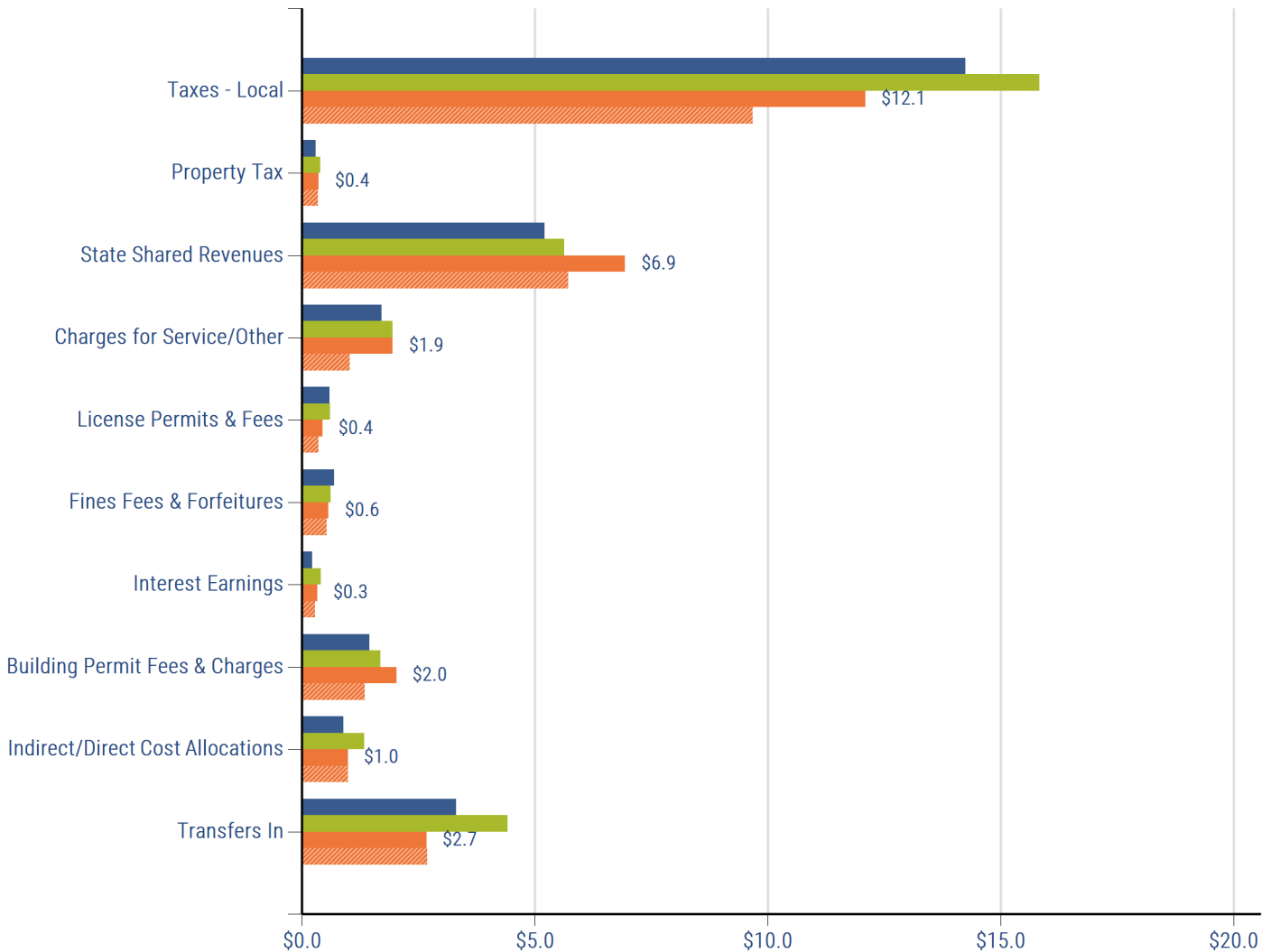
■ FY 2018/19 - Actuals 
 ■ FY 2019/20 - Actuals 
 ■ FY 2020/21 - Revised Budget

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

Note: FY 2019/20 twelve month actuals are not available at this time. Once completed, they will be included within the report.



Sources (Fiscal Year to Date: July 2020)

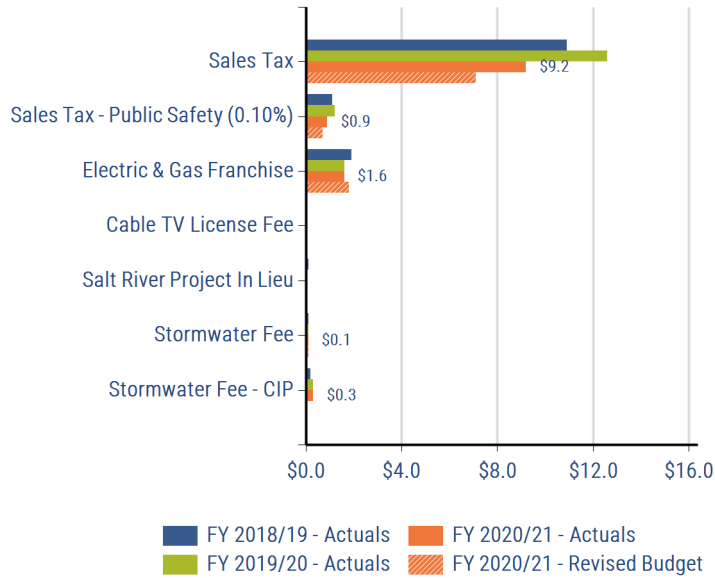


■ FY 2018/19 - Actuals  
 ■ FY 2019/20 - Actuals  
 ■ FY 2020/21 - Actuals  
 ■ FY 2020/21 - Revised Budget

	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Taxes - Local	\$14.2	\$15.8	\$12.1	\$9.7	\$2.4	25%
Property Tax	0.3	0.4	0.4	0.3	-	-
State Shared Revenues	5.2	5.6	6.9	5.7	1.2	21%
Charges for Service/Other	1.7	1.9	1.9	1.0	0.9	89%
License Permits & Fees	0.6	0.6	0.4	0.4	0.1	23%
Fines Fees & Forfeitures	0.7	0.6	0.6	0.5	-	-
Interest Earnings	0.2	0.4	0.3	0.3	-	-
Building Permit Fees & Charges	1.5	1.7	2.0	1.4	0.7	50%
Indirect/Direct Cost Allocations	0.9	1.3	1.0	1.0	-	-
Transfers In	3.3	4.4	2.7	2.7	-	-
<b>Total Sources</b>	<b>\$28.6</b>	<b>\$32.9</b>	<b>\$28.4</b>	<b>\$23.0</b>	<b>\$5.4</b>	<b>23%</b>



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

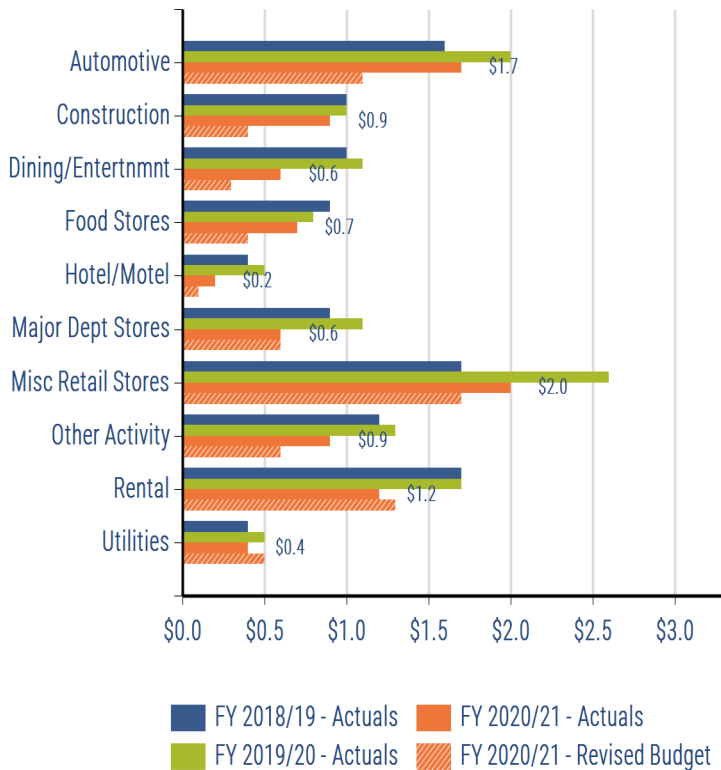


**Actual to Revised Budget variance of \$2.4 million or 25%:**  
 The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to an APS quarterly franchise payment coming in lower than expected. Stormwater Fee - CIP is favorable due to the Stormwater Fee - CIP being recorded in the General Fund instead of as budgeted in the CIP.

	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	\$10.9	\$12.6	\$9.2	\$7.1	\$2.2	30%
Sales Tax - Public Safety (0.10%)	1.1	1.2	0.9	0.7	0.2	30%
Electric & Gas Franchise	1.9	1.6	1.6	1.8	(0.2)	(12%)
Cable TV License Fee	-	-	-	-	-	-
Salt River Project In Lieu	0.1	-	-	-	-	-
Stormwater Fee	0.1	0.1	0.1	0.1	-	-
Stormwater Fee - CIP	0.2	0.3	0.3	-	0.3	n/a
<b>Taxes - Local Total</b>	<b>\$14.2</b>	<b>\$15.8</b>	<b>\$12.1</b>	<b>\$9.7</b>	<b>\$2.4</b>	<b>25%</b>



Sales Tax (Fiscal Year to Date: July 2020)



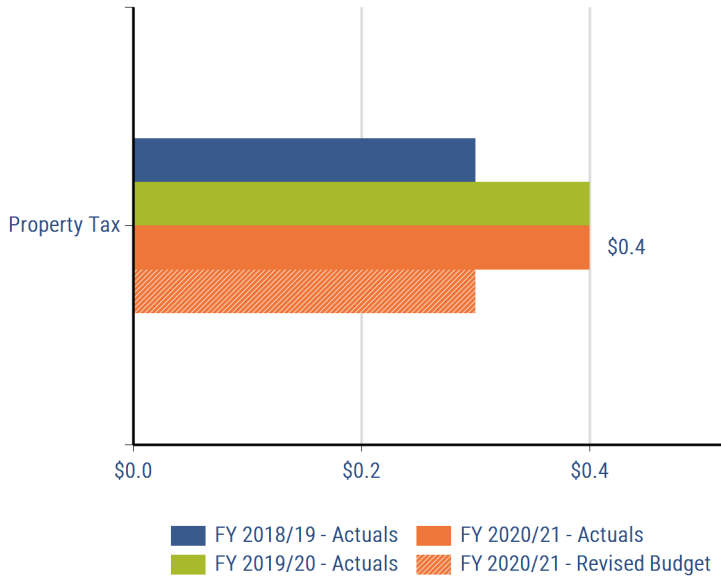
**Actual to Revised Budget variance of \$2.2 million or 30%:** While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. The favorable variance is primarily the result of the following: 1) Automotive – the timing of tax returns; 2) Construction – unanticipated increases in construction 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, and an increase in bookings with short term vacation rental properties; 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/hardware wholesalers/manufacturers. The favorable variance would have been greater but is being offset by: 1) Rental - less rents being collected by commercial and residential properties due to the COVID-19 pandemic. Additionally, personal property rentals are showing a decrease compared to a year ago; and 2) Utilities – normal business fluctuations.

	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	\$1.6	\$2.0	\$1.7	\$1.1	\$0.6	53%
Construction	1.0	1.0	0.9	0.4	0.5	nm
Dining/Entertainment	1.0	1.1	0.6	0.3	0.2	67%
Food Stores	0.9	0.8	0.7	0.4	0.3	91%
Hotel/Motel	0.4	0.5	0.2	0.1	0.1	84%
Major Dept Stores	0.9	1.1	0.6	0.6	-	-
Misc Retail Stores	1.7	2.6	2.0	1.7	0.3	15%
Other Activity	1.2	1.3	0.9	0.6	0.3	49%
Rental	1.7	1.7	1.2	1.3	(0.1)	(5%)
Utilities	0.4	0.5	0.4	0.5	(0.1)	(13%)
<b>Sales Tax Total</b>	<b>\$10.9</b>	<b>\$12.6</b>	<b>\$9.2</b>	<b>\$7.1</b>	<b>\$2.2</b>	<b>30%</b>



Property Tax (Fiscal Year to Date: July 2020)

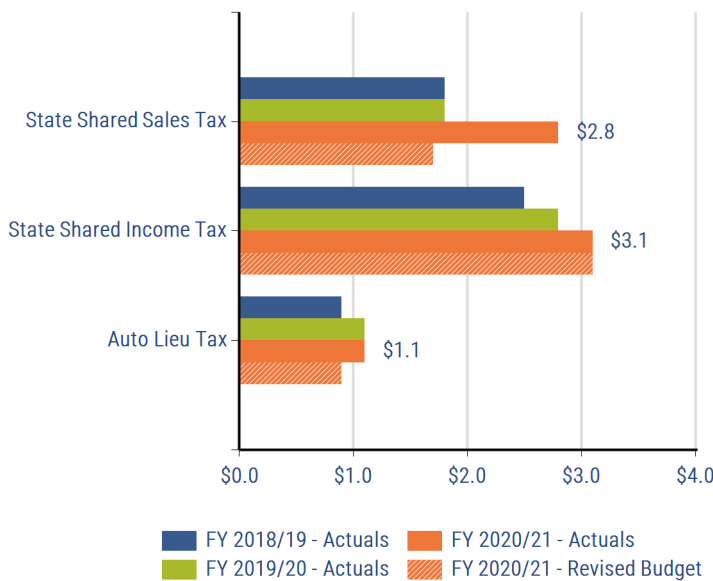
Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$0.3	\$0.4	\$0.4	\$0.3	\$ -	-
Property Tax Total	\$0.3	\$0.4	\$0.4	\$0.3	\$ -	-

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

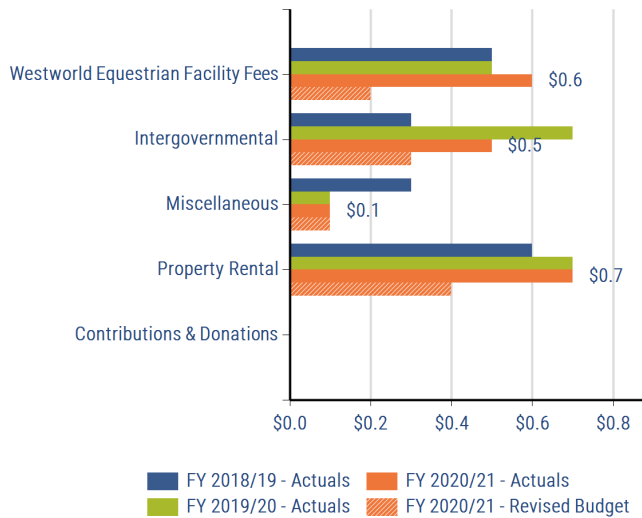
Actual to Revised Budget variance of \$1.2 million or 21%:  
State Shared Sales Tax is favorable due to better than expected state shared sales tax revenue brought in and shared with cities than originally expected based on the economic conditions caused by the COVID-19 pandemic. Auto Lieu Tax is favorable due to higher than expected vehicle sales.



	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	\$1.8	\$1.8	\$2.8	\$1.7	\$1.0	60%
State Shared Income Tax	2.5	2.8	3.1	3.1	-	-
Auto Lieu Tax	0.9	1.1	1.1	0.9	0.2	22%
State Shared Revenues Total	\$5.2	\$5.6	\$6.9	\$5.7	\$1.2	21%



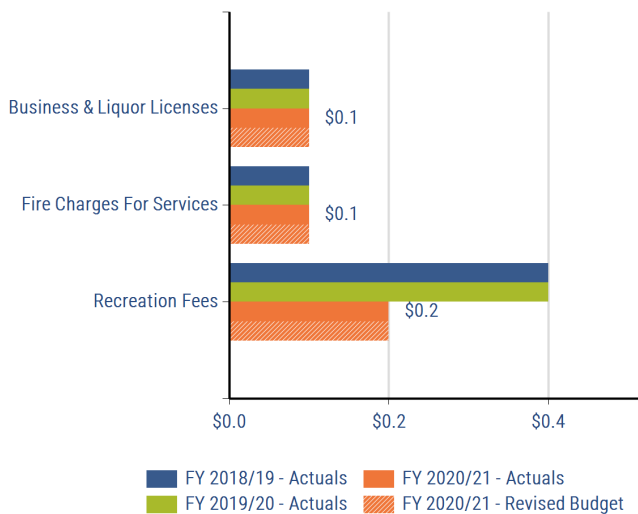
Charges for Service/Other (Fiscal Year to Date: July 2020)



Actual to Revised Budget variance of \$0.9 million or 89%: Westworld Equestrian Facility Fees is favorable due to the timing of receipts of payments for rentals of WestWorld facilities. Intergovernmental is favorable due to the timing of the School Resource Officer contractual payment from Scottsdale Unified School District. Property Rental is favorable due to advanced billings for cell tower leases.

	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	\$0.5	\$0.5	\$0.6	\$0.2	\$0.4	nm
Intergovernmental	0.3	0.7	0.5	0.3	0.3	96%
Miscellaneous	0.3	0.1	0.1	0.1	-	-
Property Rental	0.6	0.7	0.7	0.4	0.2	51%
Contributions & Donations	-	-	-	-	-	-
<b>Charges for Service/Other Total</b>	<b>\$1.7</b>	<b>\$1.9</b>	<b>\$1.9</b>	<b>\$1.0</b>	<b>\$0.9</b>	<b>89%</b>

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



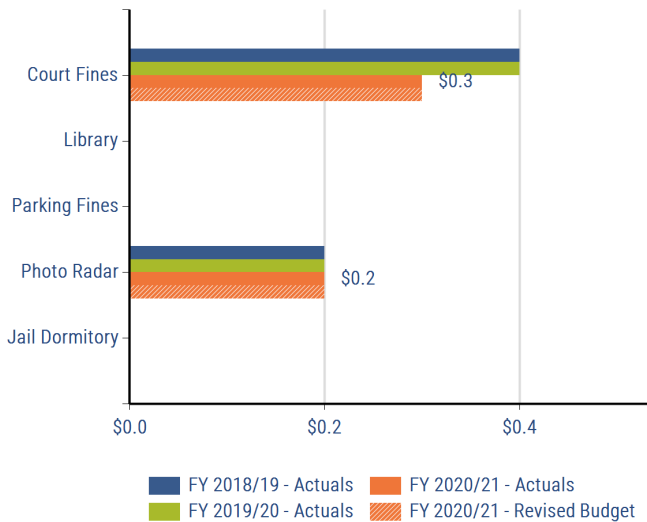
Actual to Revised Budget variance of \$0.1 million or 23%: Recreation Fees is favorable primarily due to more lessons offered and pool "drop-in" activity than anticipated at aquatic facilities and a higher than expected number of summer camp sessions offered and total registrations received for those 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	\$0.1	\$0.1	\$0.1	\$0.1	\$ -	-
Fire Charges For Services	0.1	0.1	0.1	0.1	-	-
Recreation Fees	0.4	0.4	0.2	0.2	0.1	50%
<b>License Permits &amp; Fees Total</b>	<b>\$0.6</b>	<b>\$0.6</b>	<b>\$0.4</b>	<b>\$0.4</b>	<b>\$0.1</b>	<b>23%</b>



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

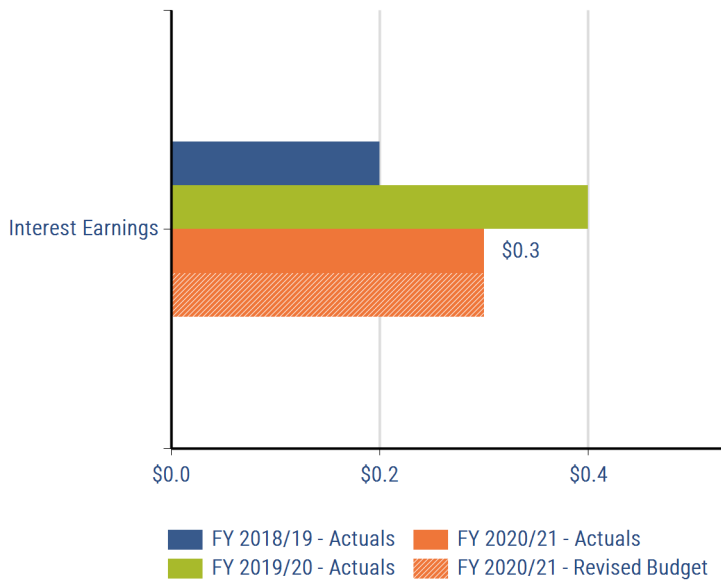
Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Court Fines	\$0.4	\$0.4	\$0.3	\$0.3	\$0.1	20%
Library	-	-	-	-	-	-
Parking Fines	-	-	-	-	-	-
Photo Radar	0.2	0.2	0.2	0.2	-	-
Jail Dormitory	-	-	-	-	-	-
<b>Fines Fees &amp; Forfeitures Total</b>	<b>\$0.7</b>	<b>\$0.6</b>	<b>\$0.6</b>	<b>\$0.5</b>	<b>\$ -</b>	<b>-</b>

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

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

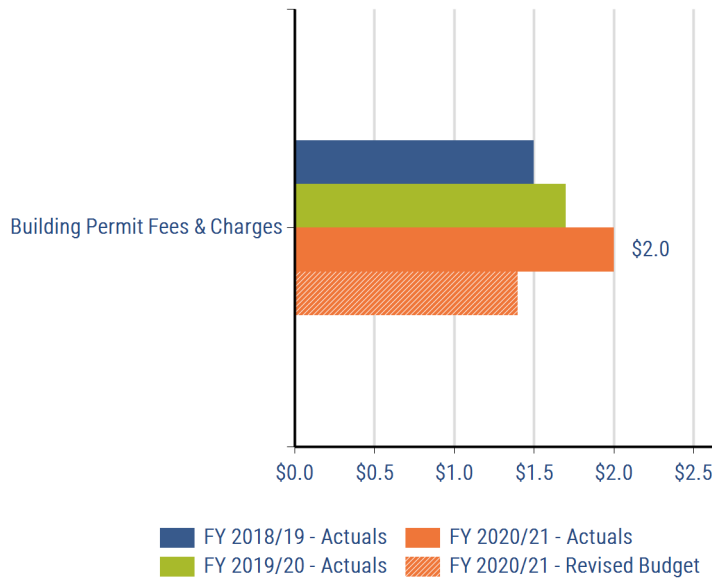


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.2	\$0.4	\$0.3	\$0.3	\$ -	-
<b>Interest Earnings Total</b>	<b>\$0.2</b>	<b>\$0.4</b>	<b>\$0.3</b>	<b>\$0.3</b>	<b>\$ -</b>	<b>-</b>





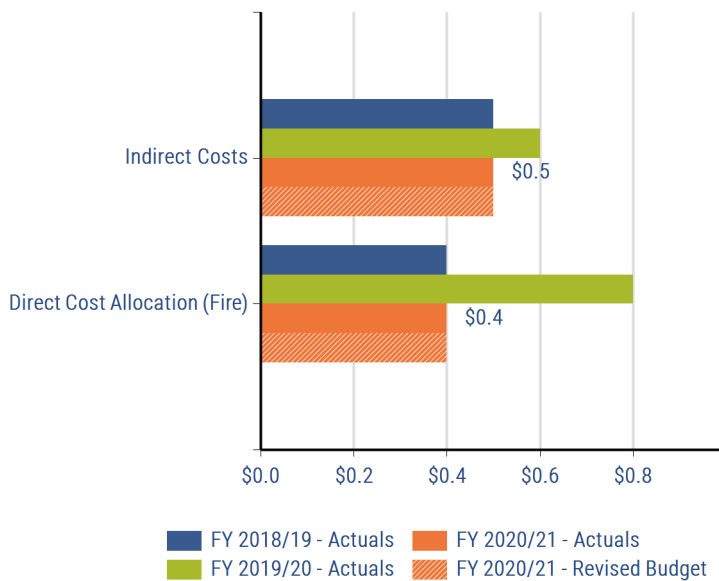
**Building Permit Fees & Charges (Fiscal Year to Date: July 2020)**



**Actual to Revised Budget variance of \$0.7 million or 50%:**  
 The favorable variance is mostly due to receiving Right-of-Way fees for the whole year instead of half of the year, and for higher activity on Building Permits than anticipated. The favorable variance would have been greater but is being offset by the lower collection of Plan Review Fees due to an inaccurate budget spread that will be reforecasted.

	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	\$1.5	\$1.7	\$2.0	\$1.4	\$0.7	50%
<b>Building Permit Fees &amp; Charges Total</b>	<b>\$1.5</b>	<b>\$1.7</b>	<b>\$2.0</b>	<b>\$1.4</b>	<b>\$0.7</b>	<b>50%</b>

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



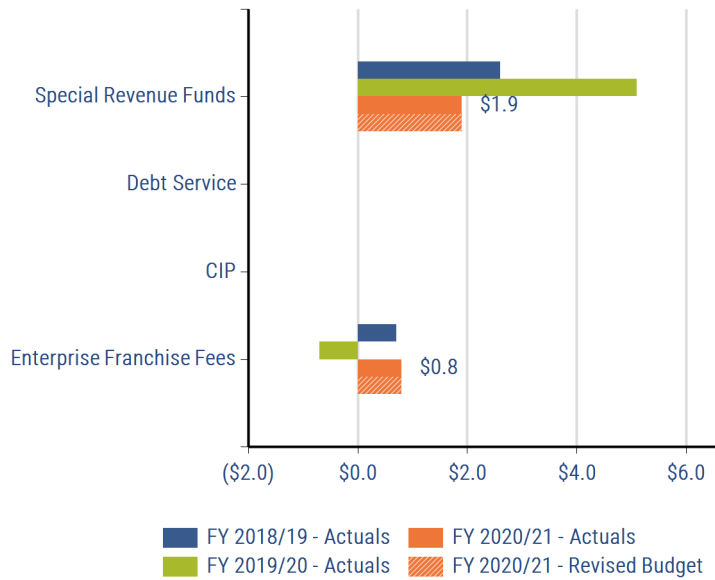
**Actual to Revised Budget variance of \$0.0 million or 0%:**  
 No explanation necessary.

	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	\$0.5	\$0.6	\$0.5	\$0.5	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.8	0.4	0.4	-	-
<b>Indirect/Direct Cost Allocations Total</b>	<b>\$0.9</b>	<b>\$1.3</b>	<b>\$1.0</b>	<b>\$1.0</b>	<b>\$ -</b>	<b>-</b>



Transfers In (Fiscal Year to Date: July 2020)

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



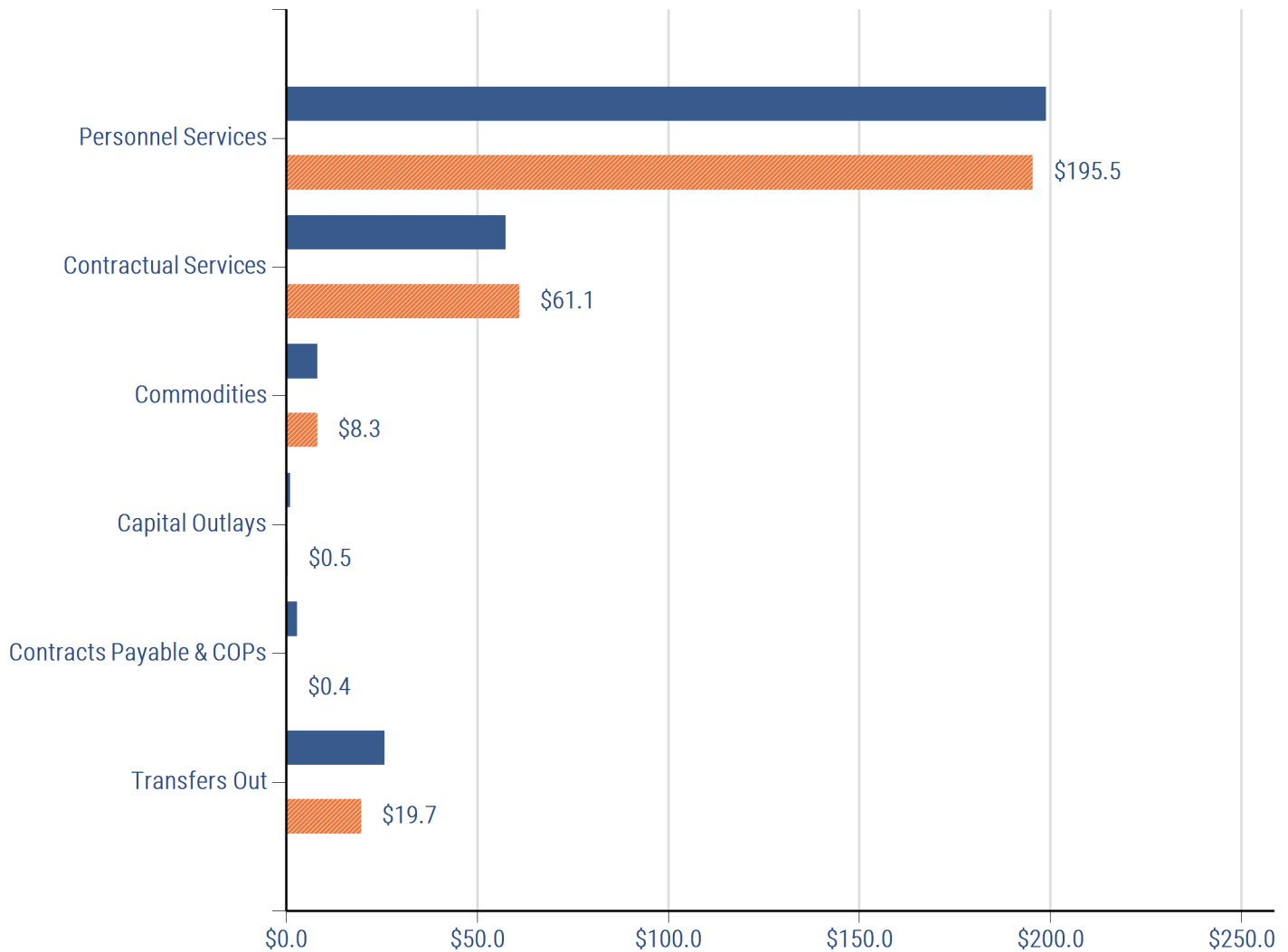
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21	Actual vs. Budget	
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Revised Budget</u>	<u>Favorable / (Unfavorable) Amount</u>	<u>Percent</u>
Special Revenue Funds	\$2.6	\$5.1	\$1.9	\$1.9	\$ -	-
Debt Service	-	-	-	-	-	-
CIP	-	-	-	-	-	-
Enterprise Franchise Fees	0.7	(0.7)	0.8	0.8	-	-
<b>Transfers In Total</b>	<b>\$3.3</b>	<b>\$4.4</b>	<b>\$2.7</b>	<b>\$2.7</b>	<b>\$ -</b>	<b>-</b>



# Uses

## General Fund

### Twelve Months: Fiscal Year



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

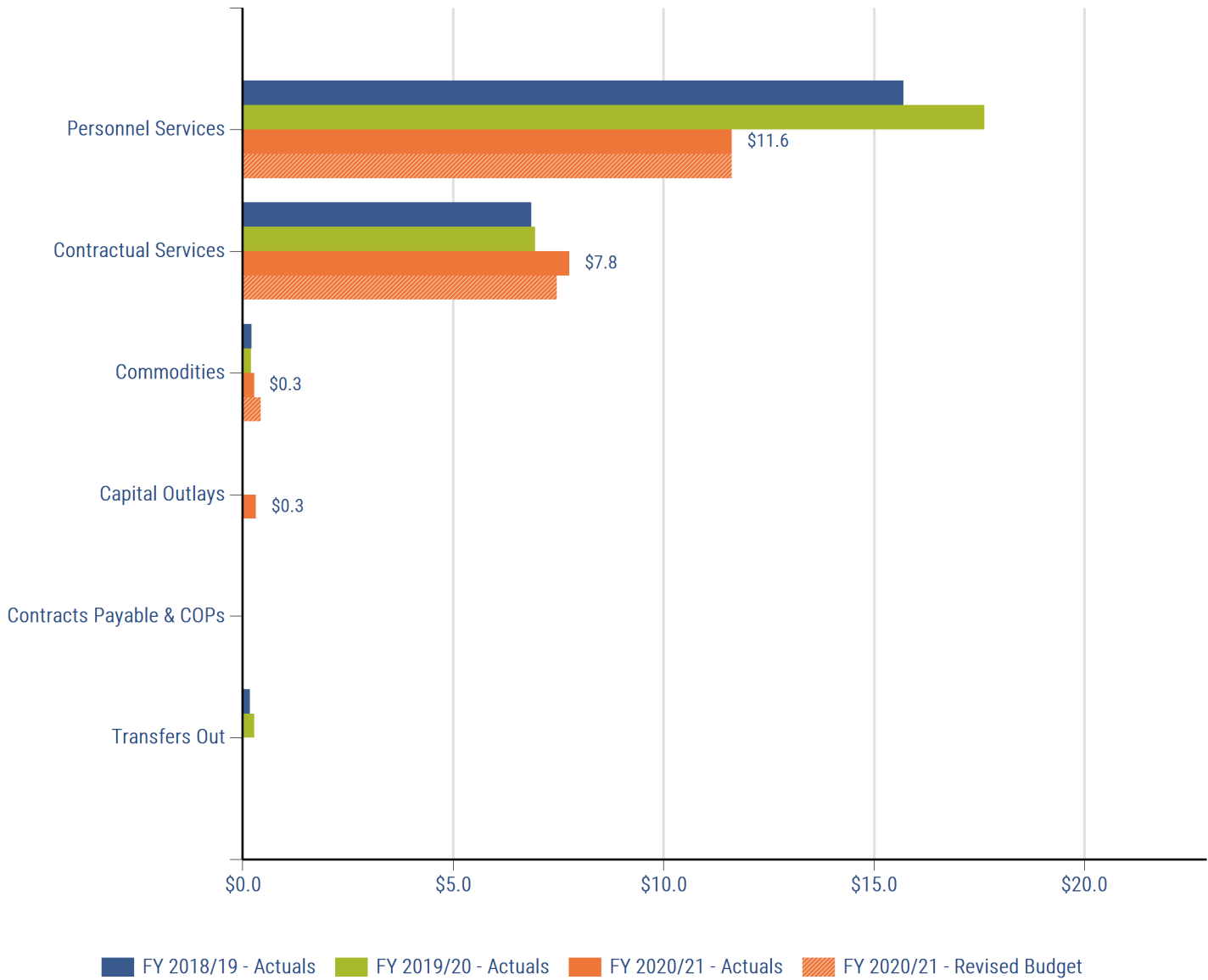
	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Personnel Services	\$198.9	n/a	\$195.5
Contractual Services	57.4	n/a	61.1
Commodities	8.3	n/a	8.3
Capital Outlays	1.0	n/a	0.5
Contracts Payable & COPs	2.9	n/a	0.4
Transfers Out	25.8	n/a	19.7
<b>Total Uses</b>	<b>\$294.3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

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

Note: FY 2019/20 twelve month actuals are not available at this time. Once completed, they will be included within the report.



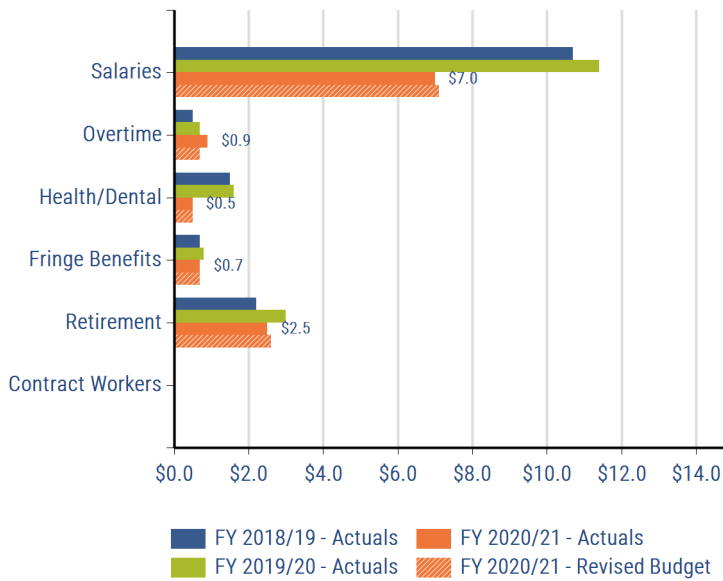
Uses (Fiscal Year to Date: July 2020)



	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$15.7	\$17.6	\$11.6	\$11.6	\$ -	-
Contractual Services	6.9	7.0	7.8	7.5	( 0.3)	(4%)
Commodities	0.2	0.2	0.3	0.4	0.2	37%
Capital Outlays	-	-	0.3	-	( 0.3)	nm
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	0.2	0.3	-	-	-	-
<b>Total Uses</b>	<b>\$23.0</b>	<b>\$25.1</b>	<b>\$20.0</b>	<b>\$19.5</b>	<b>(\$0.5)</b>	<b>(2%)</b>



Personnel Services (Fiscal Year to Date: July 2020)



**Actual to Revised Budget variance of \$0.0 million or 0%:** Overtime is unfavorable primarily due to 156 firefighters needing to be tested for COVID-19 of which 29 came back as positive. While they were being tested, firefighters were required to stay home, and overtime was needed to be used to keep trucks fully staffed. It is also due to covering apparatuses (ie trucks, equipment etc.) while the wildland fire team prepared for the fire season which is expected to be worse than usual due to the dry conditions and due to a Human Resources Code Change to pay holiday pay to sworn police officers for city recognized and actual holidays when they fall on two different days. The favorable variance would have been greater but is being offset by a change in the way shift differential pay is being recorded.

	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	\$10.7	\$11.4	\$7.0	\$7.1	\$0.1	1%
Overtime	0.5	0.7	0.9	0.7	(0.2)	(26%)
Health/Dental	1.5	1.6	0.5	0.5	-	-
Fringe Benefits	0.7	0.8	0.7	0.7	-	-
Retirement	2.2	3.0	2.5	2.6	0.1	3%
Contract Workers	-	-	-	-	-	-
<b>Personnel Services Total</b>	<b>\$15.7</b>	<b>\$17.6</b>	<b>\$11.6</b>	<b>\$11.6</b>	<b>\$ -</b>	<b>-</b>

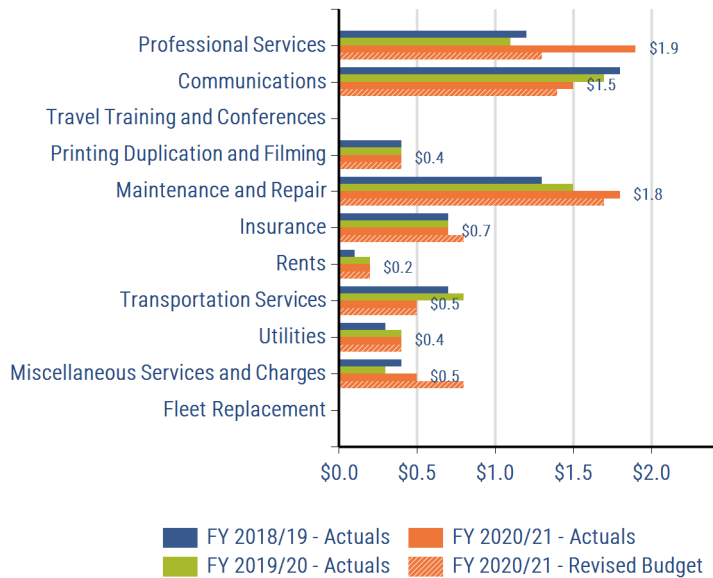
Personnel Services Macro Adjustments

	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date Saved/(Used)	Remaining
Vacancy Savings	(4.0)	0.3	(3.7)
Medical Leave Payouts	1.2	(0.1)	1.1
Vacation Leave Payouts	0.7	(0.1)	0.6
<b>Personnel Services Macro Adjustments Total</b>	<b>(\$2.1)</b>	<b>\$0.1</b>	<b>(\$1.9)</b>

**Total Saved/(Used) YTD of \$0.1 million:** The city has achieved \$0.3 million in vacancy savings year-to-date offset by (\$0.2) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: July 2020)



**Actual to Revised Budget variance of (\$0.3) million or (4%):** Professional Services is unfavorable primarily due to the timing on the August payment to Scottsdale Arts, which was paid in July since August 1st fell on a Saturday. The unfavorable variance would have been greater but is being partially offset by the timing of payments for the Custodial Services contracts. Communications is unfavorable due to the timing of payments in Public Safety - Police for specialty line communication. Maintenance and Repair is unfavorable due to the timing of payments on software maintenance invoices. Miscellaneous Services and Charges is favorable due to the timing of Public Safety - Fire contract, library subscription payments and the elimination of summer excursions planned for Youth Development Summer Camp programs as a result of the COVID-19 pandemic.

	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	\$1.2	\$1.1	\$1.9	\$1.3	(\$0.6)	(43%)
Communications	1.8	1.7	1.5	1.4	(0.1)	(7%)
Travel Training and Conferences	-	-	-	-	-	-
Printing Duplication and Filming	0.4	0.4	0.4	0.4	-	-
Maintenance and Repair	1.3	1.5	1.8	1.7	(0.1)	(6%)
Insurance	0.7	0.7	0.7	0.8	-	-
Rents	0.1	0.2	0.2	0.2	-	-
Transportation Services	0.7	0.8	0.5	0.5	-	-
Utilities	0.3	0.4	0.4	0.4	-	-
Miscellaneous Services and Charges	0.4	0.3	0.5	0.8	0.4	46%
Fleet Replacement	-	-	-	-	-	-
<b>Contractual Services Total</b>	<b>\$6.9</b>	<b>\$7.0</b>	<b>\$7.8</b>	<b>\$7.5</b>	<b>(\$0.3)</b>	<b>(4%)</b>

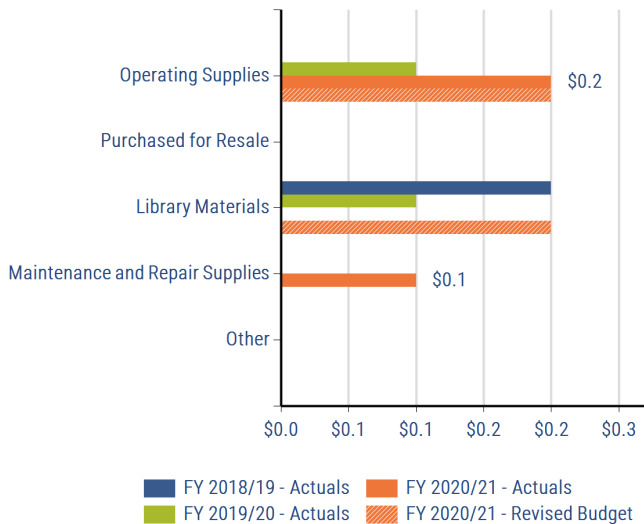
Contractual Services Macro Adjustments

	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date Used	FY 2020/21 Remaining
Fuel and Maint and Repair	4.5	(0.4)	4.1
Utilities	8.6	(0.4)	8.2
<b>Contractual Services Macro Adjustments Total</b>	<b>\$13.1</b>	<b>(\$0.8)</b>	<b>\$12.3</b>

**Total Saved/(Used) YTD of (\$ 0.8) million:** 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.



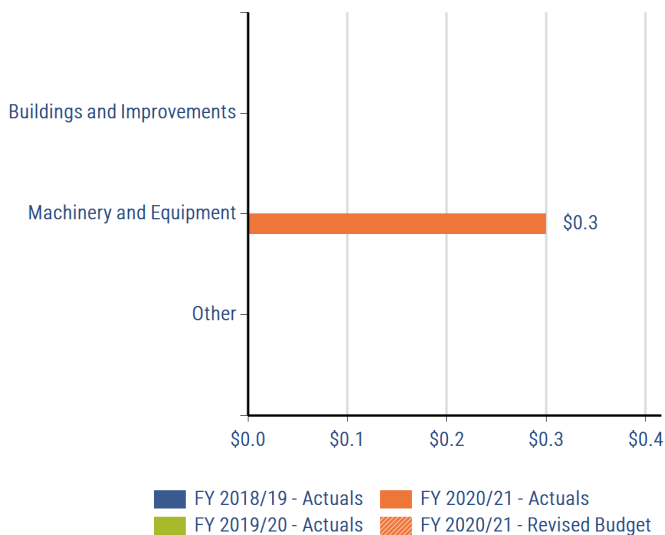
Commodities (Fiscal Year to Date: July 2020)



Actual to Revised Budget variance of \$0.2 million or 37%: Library Materials is favorable due to the timing of Library E-Materials fees for Greater Phoenix Digital Library platform, One Click Digital (Electronic databases), PressReader (electronic newspaper) and Acorn TV streaming 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
Operating Supplies	\$ -	\$0.1	\$0.2	\$0.2	\$ -	-
Purchased for Resale	-	-	-	-	-	-
Library Materials	0.2	0.1	-	0.2	0.2	84%
Maintenance and Repair Supplies	-	-	0.1	-	-	-
Other	-	-	-	-	-	-
<b>Commodities Total</b>	<b>\$0.2</b>	<b>\$0.2</b>	<b>\$0.3</b>	<b>\$0.4</b>	<b>\$0.2</b>	<b>37%</b>

Capital Outlays (Fiscal Year to Date: July 2020)



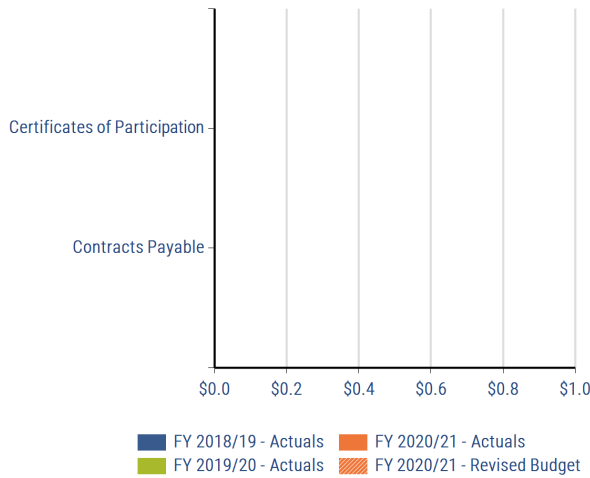
Actual to Revised Budget variance of (\$0.3) million or nm: Machinery and Equipment is unfavorable due to the timing of the purchase of a fire truck that was budgeted in August.

	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	\$ -	\$ -	\$ -	\$ -	\$ -	-
Machinery and Equipment	-	-	0.3	-	( 0.3)	nm
Other	-	-	-	-	-	-
<b>Capital Outlays Total</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>(\$0.3)</b>	<b>nm</b>



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

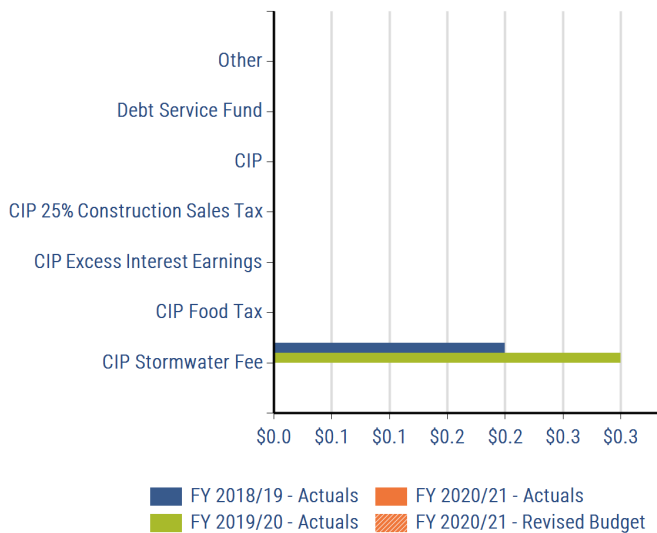
Actual to Revised Budget variance of \$0.0 million or 0%:  
No explanation necessary.



	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: July 2020)

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

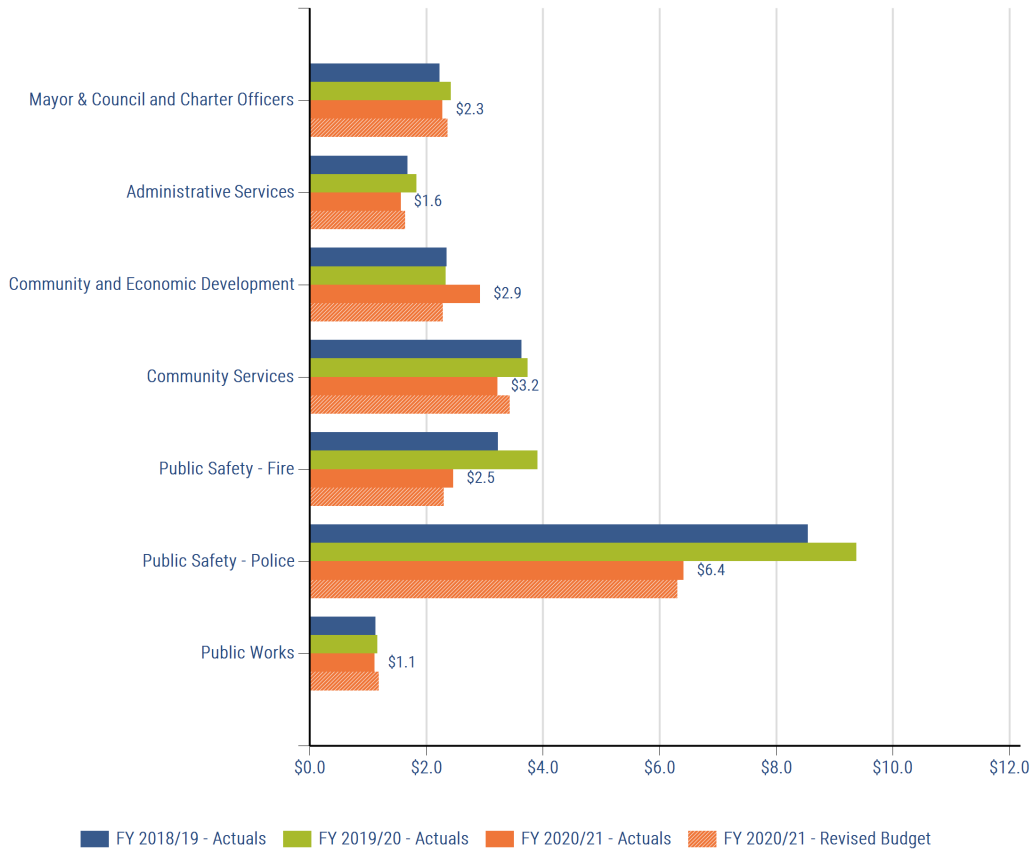


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	-	-	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	0.2	0.3	-	-	-	-
<b>Transfers Out Total</b>	<b>\$0.2</b>	<b>\$0.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$ -</b>	<b>-</b>





### Division Expenditures (Fiscal Year to Date: July 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	\$2.2	\$2.4	\$2.3	\$2.4	\$0.1	4%
Administrative Services	1.7	1.8	1.6	1.6	0.1	5%
Community and Economic Development	2.3	2.3	2.9	2.3	( 0.6)	(28%)
Community Services	3.6	3.7	3.2	3.4	0.2	6%
Public Safety - Fire	3.2	3.9	2.5	2.3	( 0.2)	(7%)
Public Safety - Police	8.5	9.4	6.4	6.3	( 0.1)	(2%)
Public Works	1.1	1.2	1.1	1.2	0.1	6%
<b>Total</b>	<b>\$22.8</b>	<b>\$24.8</b>	<b>\$20.0</b>	<b>\$19.5</b>	<b>(\$0.5)</b>	<b>(2%)</b>

**Actual to Revised Budget variance of (\$0.5) million or (2%):** Mayor & Council and Charter Officers is favorable mainly due to the timing of software maintenance expenses in the City Treasurer Division. Administrative Services is favorable due to the timing of invoices. Community & Economic Development is unfavorable due to the timing of the August payment to Scottsdale Arts. Community Services is favorable due to the timing of library subscriptions, lack of excursion expenses for the Youth Development Summer Camp programs, and the timing of invoice and subscription payments. Public Safety – Fire is unfavorable primarily due to the timing of a fire engine purchase. It is also related to unexpected overtime costs due to firefighters needing to be tested for COVID-19. Firefighters who were being tested and those who came back positive, were required to stay home, and overtime was needed to be used to keep trucks fully staffed. Overtime was also used to staff equipment while the wildland fire team prepared for the fire season. The favorable variance would have been greater but is being offset by the timing of invoices. Public Safety – Police is unfavorable due to the timing of software and specialty communication invoice payments. It is also due to an Human Resources Code Change to pay officers holiday pay for city recognized and actual holidays when they fall on two different days. The unfavorable variance would have been greater but is being offset by a change in the way shift differential pay for sworn officers is being recorded. Public Works is favorable due to the timing of custodial service contract invoices.