

Monthly Financial Report

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

Report to the City Council
Prepared by the City Treasurer

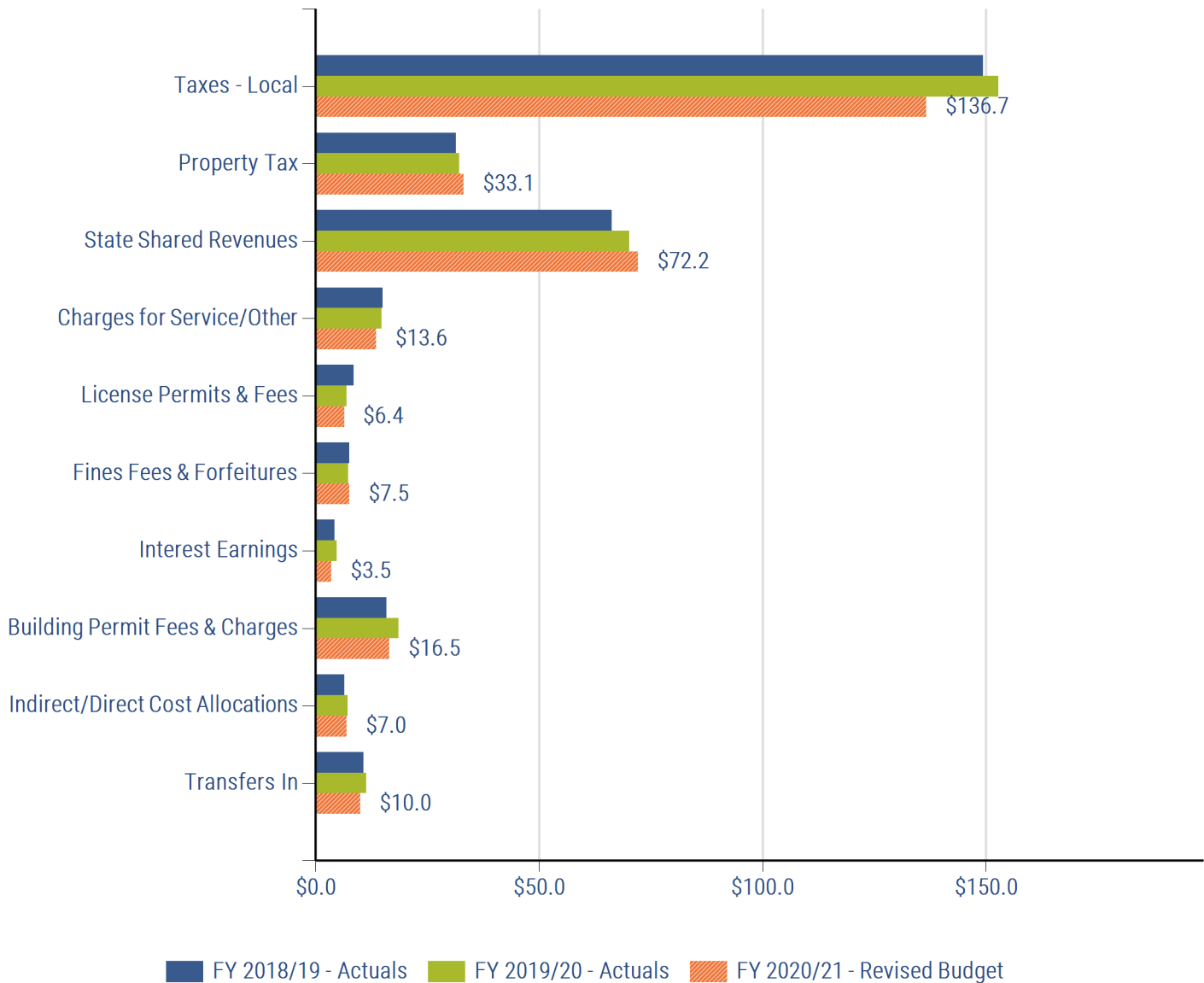
January 12, 2021



Sources

General Fund

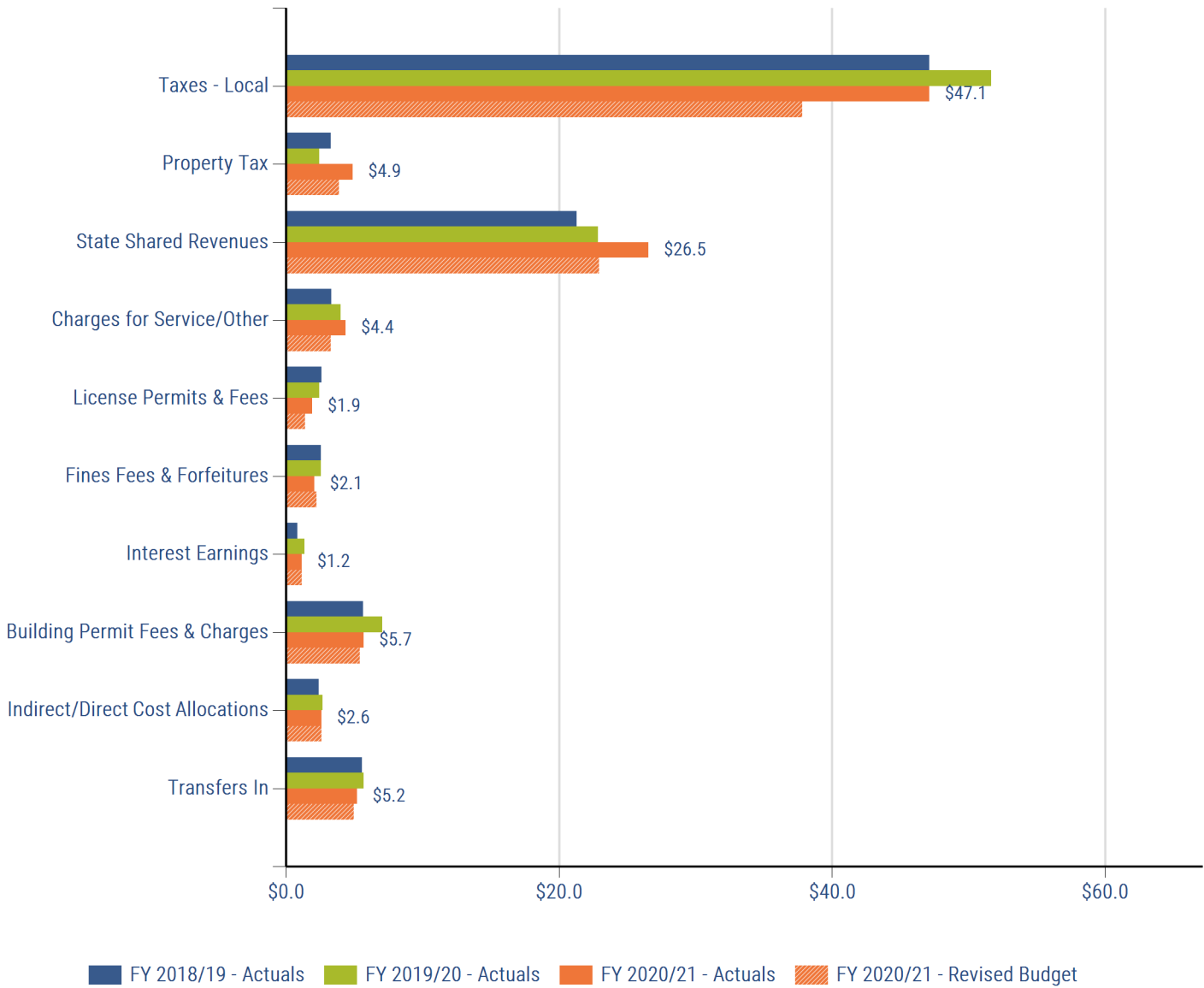
Twelve Months: Fiscal Year



	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
Total Sources	\$315.2	\$326.0	\$306.4



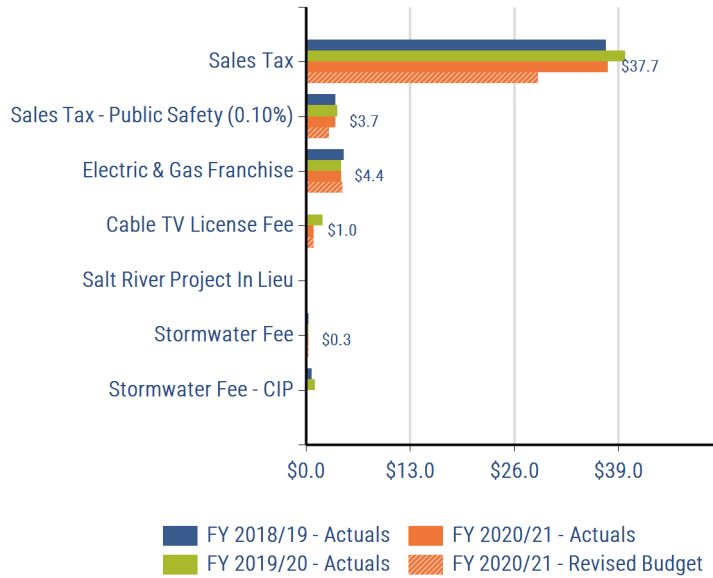
Sources (Fiscal Year to Date: October 2020)



	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	\$47.1	\$51.6	\$47.1	\$37.8	\$9.3	25%
Property Tax	3.3	2.4	4.9	3.9	1.0	26%
State Shared Revenues	21.3	22.9	26.5	23.0	3.6	16%
Charges for Service/Other	3.3	4.0	4.4	3.3	1.1	33%
License Permits & Fees	2.6	2.4	1.9	1.4	0.5	36%
Fines Fees & Forfeitures	2.6	2.6	2.1	2.2	(0.2)	(7%)
Interest Earnings	0.8	1.4	1.2	1.2	-	-
Building Permit Fees & Charges	5.6	7.0	5.7	5.4	0.3	6%
Indirect/Direct Cost Allocations	2.4	2.7	2.6	2.6	-	-
Transfers In	5.6	5.7	5.2	5.0	0.2	5%
Total Sources	\$94.6	\$102.7	\$101.6	\$85.7	\$15.9	19%



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

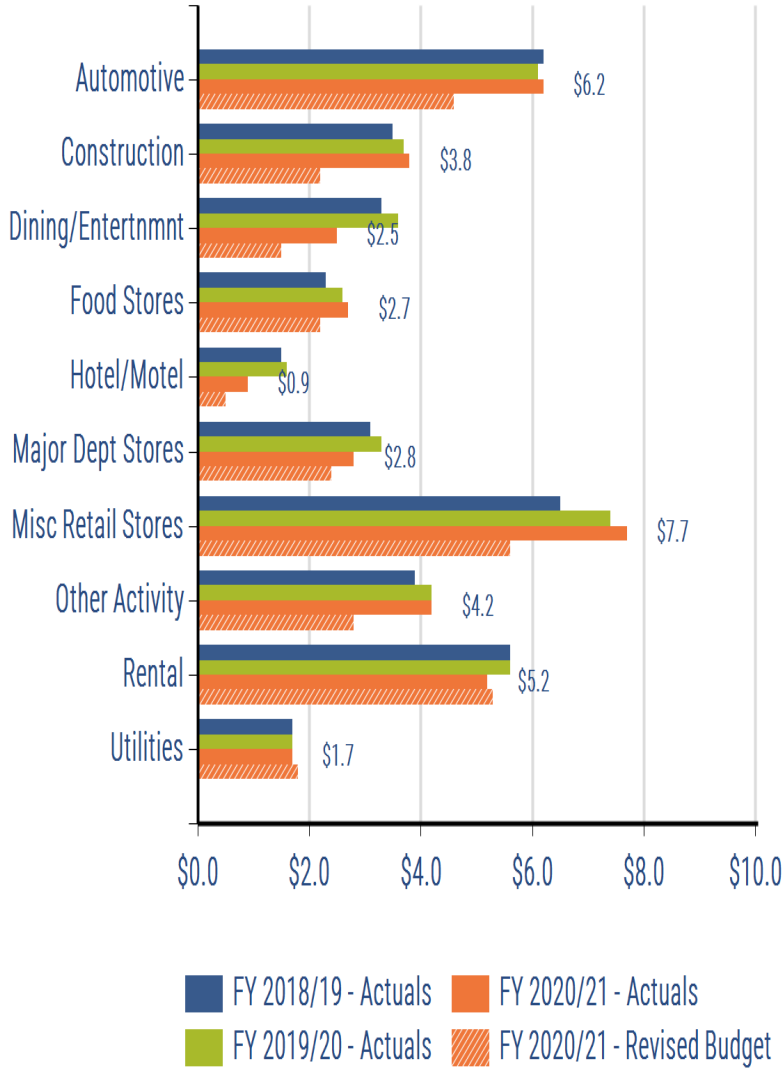


Actual to Revised Budget variance of \$9.3 million or 25%. The favorable variance is primarily due to Sales Tax. See detailed Sales Tax information on page 5. Electric & Gas Franchise is unfavorable due to the APS quarterly franchise payment coming in lower than expected largely due to the Tax Cuts and 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	\$37.5	\$39.9	\$37.7	\$29.0	\$8.7	30%
Sales Tax - Public Safety (0.10%)	3.7	3.9	3.7	2.9	0.8	29%
Electric & Gas Franchise	4.7	4.4	4.4	4.6	(0.2)	(5%)
Cable TV License Fee	-	2.1	1.0	1.0	-	-
Salt River Project In Lieu	0.1	-	-	-	-	-
Stormwater Fee	0.3	0.3	0.3	0.3	-	-
Stormwater Fee - CIP	0.7	1.1	-	-	-	-
Taxes - Local Total	\$47.1	\$51.6	\$47.1	\$37.8	\$9.3	25%



Sales Tax (Fiscal Year to Date: October 2020)

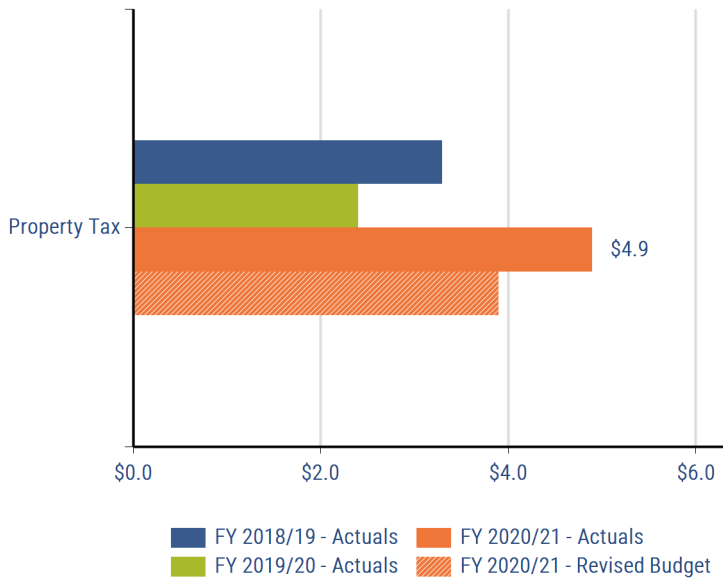


Actual to Revised Budget variance of \$8.7 million or 30%:
 While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. The favorable variance is primarily the result of the following: 1) Automotive – 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, 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 and hardware wholesalers and manufacturers.

	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	\$6.2	\$6.1	\$6.2	\$4.6	\$1.5	32%
Construction	3.5	3.7	3.8	2.2	1.6	71%
Dining/Entertainment	3.3	3.6	2.5	1.5	1.0	66%
Food Stores	2.3	2.6	2.7	2.2	0.5	21%
Hotel/Motel	1.5	1.6	0.9	0.5	0.4	94%
Major Dept Stores	3.1	3.3	2.8	2.4	0.4	17%
Misc Retail Stores	6.5	7.4	7.7	5.6	2.1	37%
Other Activity	3.9	4.2	4.2	2.8	1.4	52%
Rental	5.6	5.6	5.2	5.3	(0.1)	(3%)
Utilities	1.7	1.7	1.7	1.8	(0.1)	(3%)
Sales Tax Total	\$37.5	\$39.9	\$37.7	\$29.0	\$8.7	30%



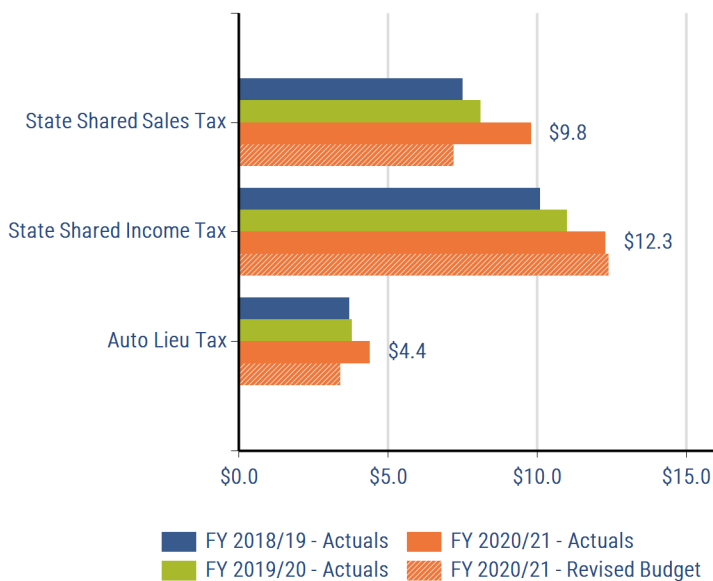
Property Tax (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of \$1.0 million or 26%: Favorable 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	\$3.3	\$2.4	\$4.9	\$3.9	\$1.0	26%
Property Tax Total	\$3.3	\$2.4	\$4.9	\$3.9	\$1.0	26%

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

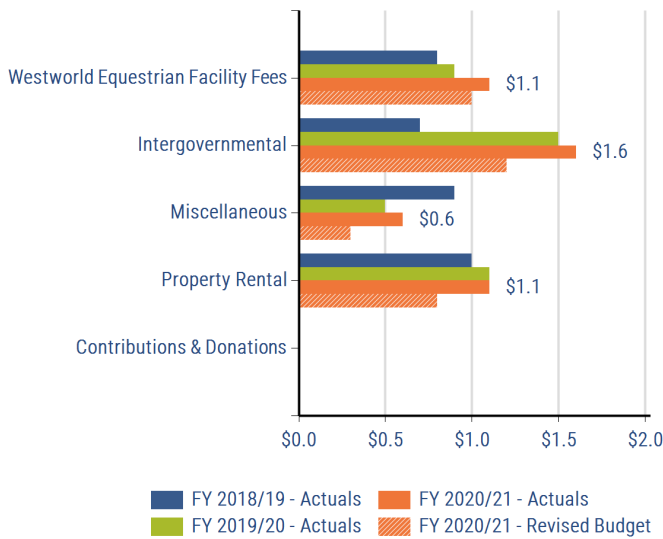


Actual to Revised Budget variance of \$3.6 million or 16%: State Shared Sales Tax is favorable due to better than expected state shared sales tax revenue brought in and shared with cities than originally projected based on the expected economic conditions caused by the COVID-19 virus. Additionally, Scottsdale 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	\$7.5	\$8.1	\$9.8	\$7.2	\$2.7	37%
State Shared Income Tax	10.1	11.0	12.3	12.4	(0.1)	(1%)
Auto Lieu Tax	3.7	3.8	4.4	3.4	1.0	29%
State Shared Revenues Total	\$21.3	\$22.9	\$26.5	\$23.0	\$3.6	16%



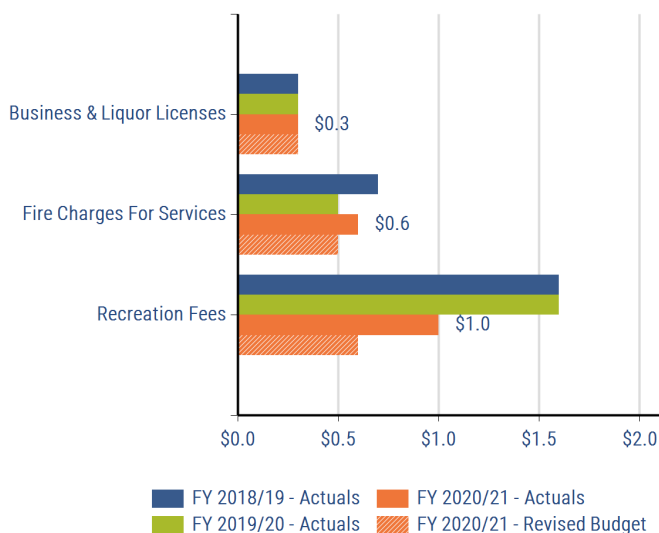
Charges for Service/Other (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of \$1.1 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. Intergovernmental is favorable due to the timing of the invoice for the school resource officer program. 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. 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	\$0.8	\$0.9	\$1.1	\$1.0	\$0.2	17%
Intergovernmental	0.7	1.5	1.6	1.2	0.4	33%
Miscellaneous	0.9	0.5	0.6	0.3	0.3	81%
Property Rental	1.0	1.1	1.1	0.8	0.3	34%
Contributions & Donations	-	-	-	-	-	-
Charges for Service/Other Total	\$3.3	\$4.0	\$4.4	\$3.3	\$1.1	33%

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



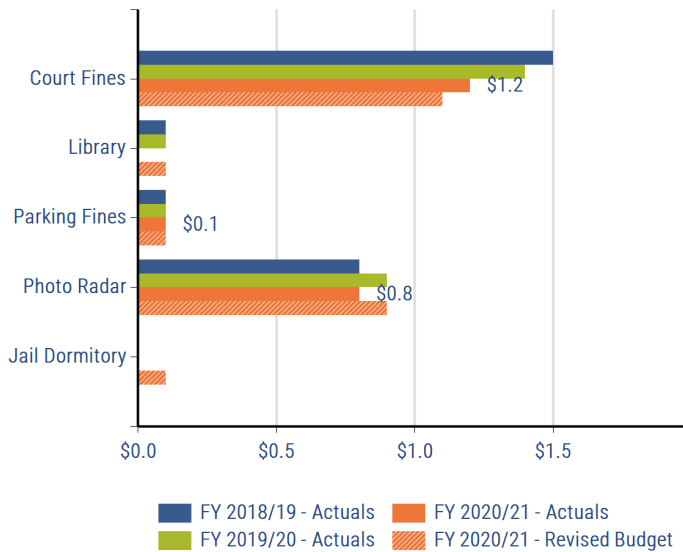
Actual to Revised Budget variance of \$0.5 million or 36%: Fire Charges For Services is favorable due to a FY 2019/20 ambulance contract payment received and recorded in FY 2020/21. Recreation Fees is favorable due to challenges by Community Services to accurately predict how the occupancy status of recreation facilities would be affected for FY 2020/21 by the COVID-19 pandemic during budget development, 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	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	-
Fire Charges For Services	0.7	0.5	0.6	0.5	0.1	23%
Recreation Fees	1.6	1.6	1.0	0.6	0.4	69%
License Permits & Fees Total	\$2.6	\$2.4	\$1.9	\$1.4	\$0.5	36%

\$ in millions / rounding differences may occur



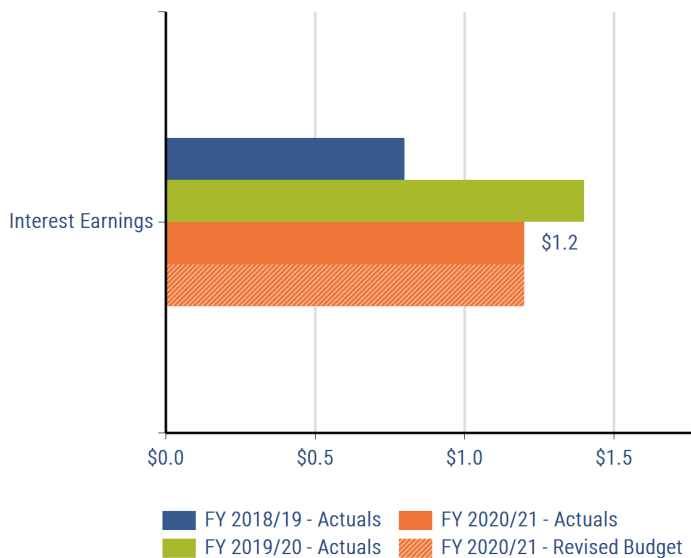
Fines Fees & Forfeitures (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of (\$0.2) million or (7%): Court Fines is favorable due to higher revenue being brought in when compared to the reduction in budget made as a result of the COVID-19 pandemic. 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	\$1.5	\$1.4	\$1.2	\$1.1	\$0.1	9%
Library	0.1	0.1	-	0.1	-	-
Parking Fines	0.1	0.1	0.1	0.1	-	-
Photo Radar	0.8	0.9	0.8	0.9	(0.1)	(16%)
Jail Dormitory	-	-	-	0.1	(0.1)	(92%)
Fines Fees & Forfeitures Total	\$2.6	\$2.6	\$2.1	\$2.2	(\$0.2)	(7%)

Interest Earnings (Fiscal Year to Date: October 2020)



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

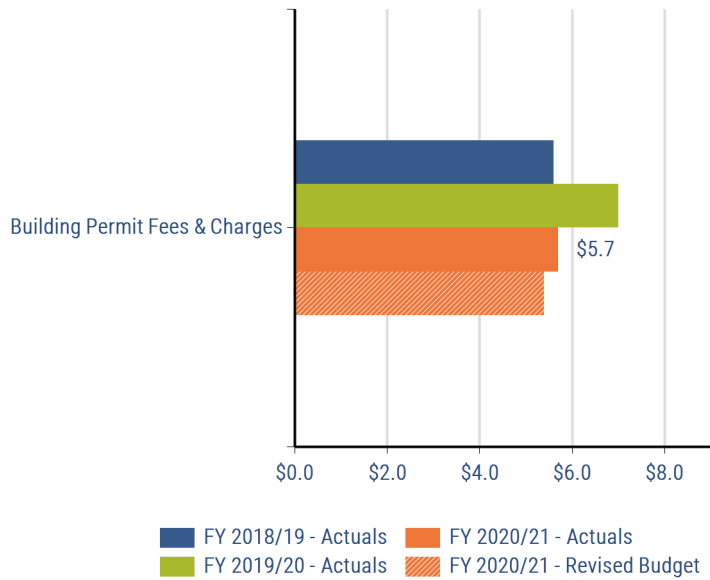
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.8	\$1.4	\$1.2	\$1.2	\$ -	-
Interest Earnings Total	\$0.8	\$1.4	\$1.2	\$1.2	\$ -	-

\$ in millions / rounding differences may occur



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

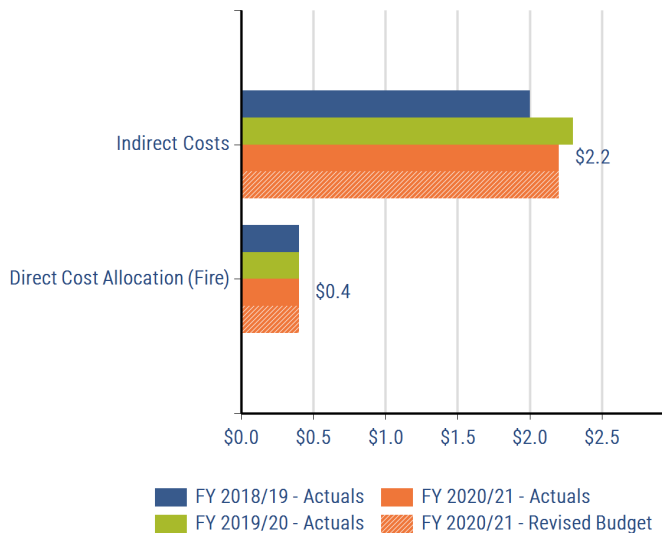
Actual to Revised Budget variance of \$0.3 million or 6%:
Favorable due to strong multi-family permit valuations and a change in the timing to record Right-of-Way fees.



	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	\$5.6	\$7.0	\$5.7	\$5.4	\$0.3	6%
Building Permit Fees & Charges Total	\$5.6	\$7.0	\$5.7	\$5.4	\$0.3	6%

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

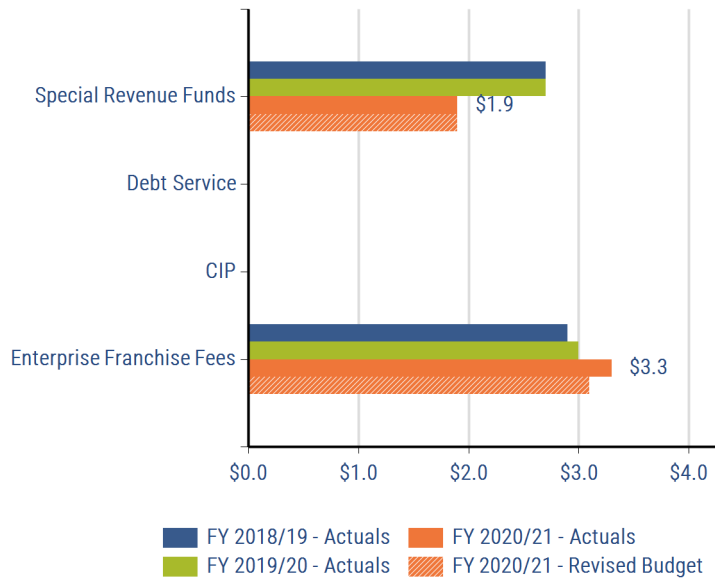
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	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	\$2.0	\$2.3	\$2.2	\$2.2	\$ -	-
Direct Cost Allocation (Fire)	0.4	0.4	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$2.4	\$2.7	\$2.6	\$2.6	\$ -	-



Transfers In (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of \$0.2 million or 5%: Favorable variance is the result of higher enterprise franchise fees 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 during the summer and fall.

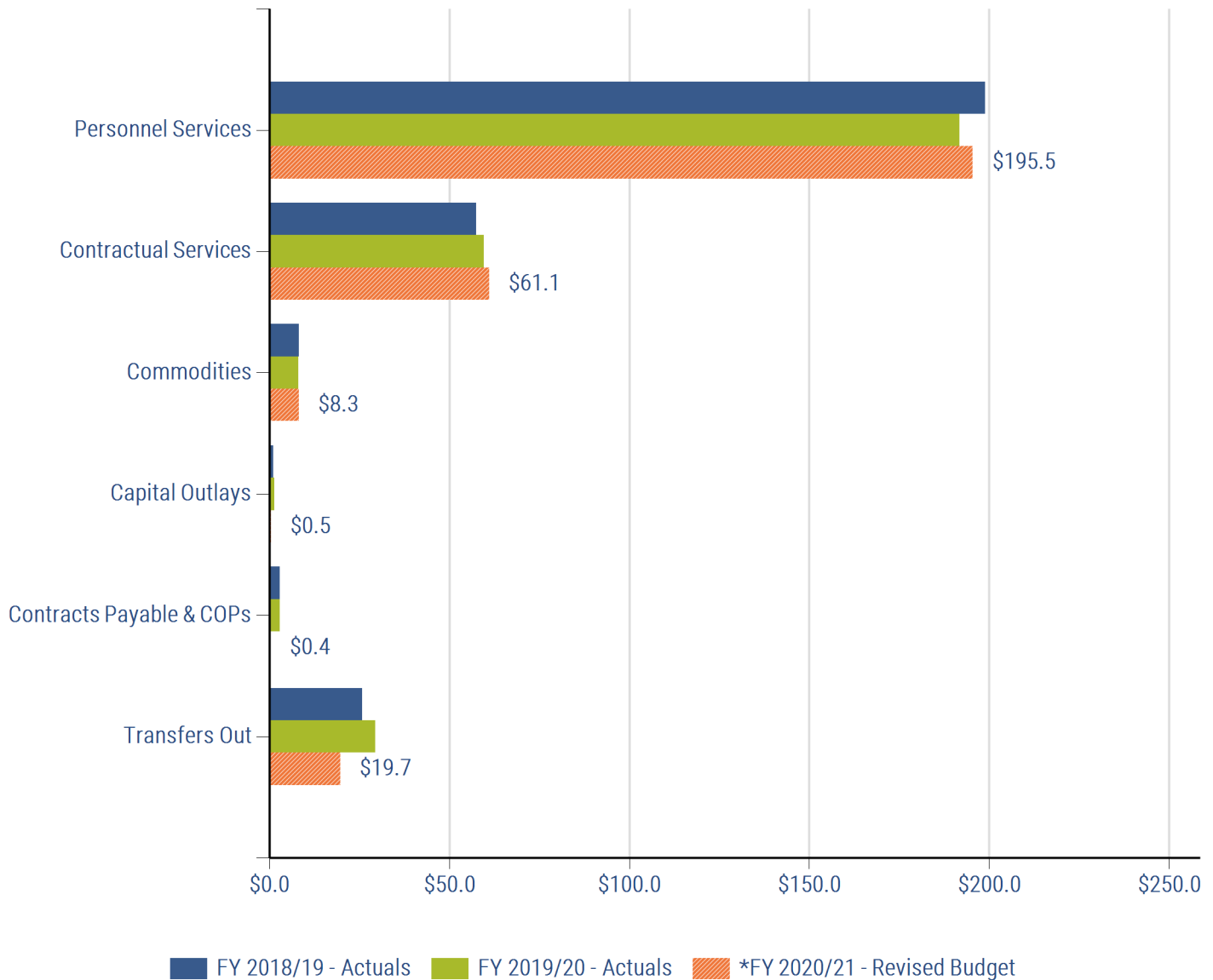
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Special Revenue Funds	\$2.7	\$2.7	\$1.9	\$1.9	\$ -	-
Debt Service	-	-	-	-	-	-
CIP	-	-	-	-	-	-
Enterprise Franchise Fees	2.9	3.0	3.3	3.1	0.2	8%
Transfers In Total	\$5.6	\$5.7	\$5.2	\$5.0	\$0.2	5%



Uses

General Fund

Twelve Months: Fiscal Year

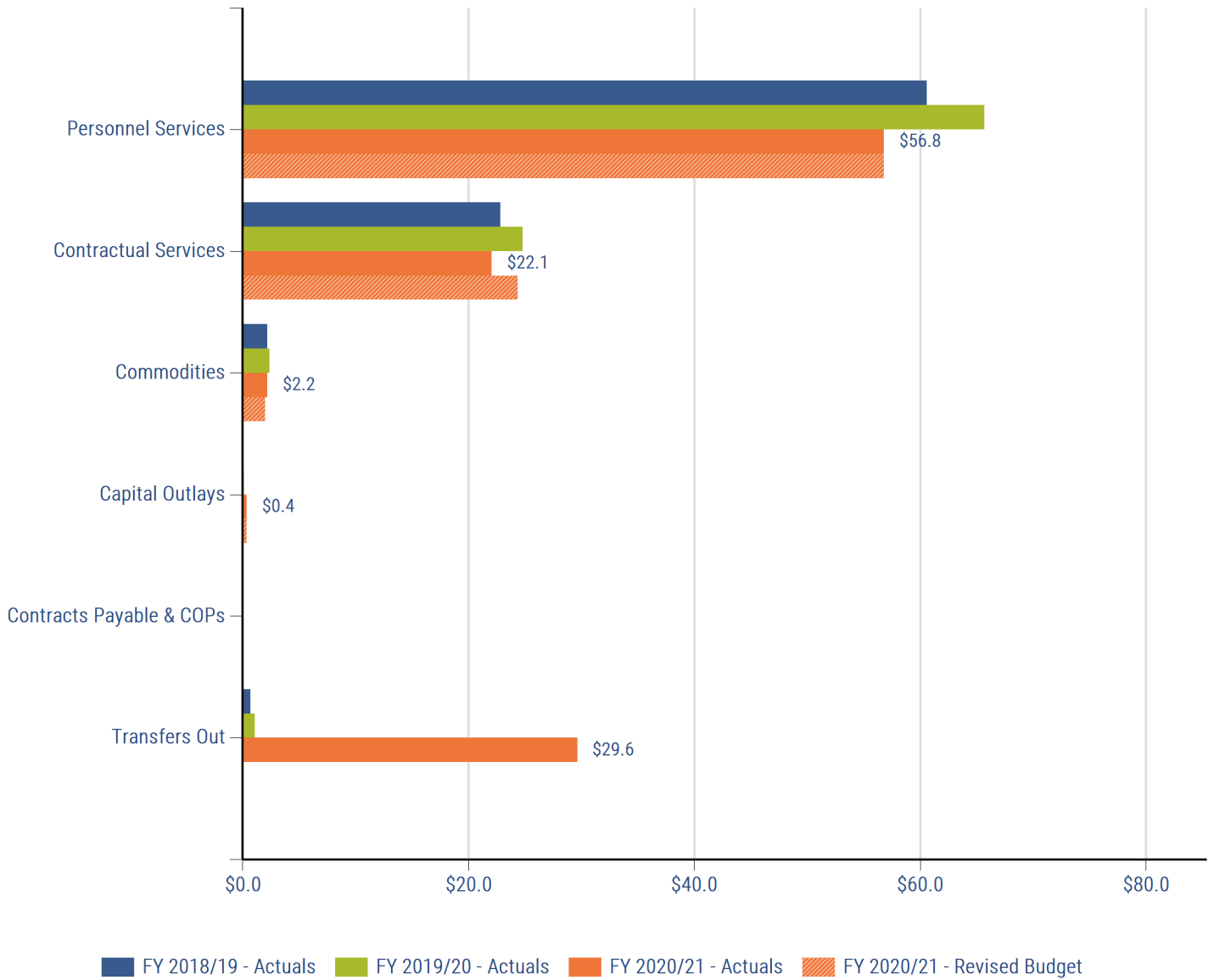


	FY 2018/19 <u>Actuals</u>	FY 2019/20 <u>Actuals</u>	FY 2020/21 <u>Revised Budget</u>
Personnel Services	\$198.9	\$191.8	\$195.5
Contractual Services	57.4	59.6	61.1
Commodities	8.3	8.1	8.3
Capital Outlays	1.0	1.5	0.5
Contracts Payable & COPs	2.9	2.9	0.4
Transfers Out	25.8	29.4	19.7
Total Uses	\$294.3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

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



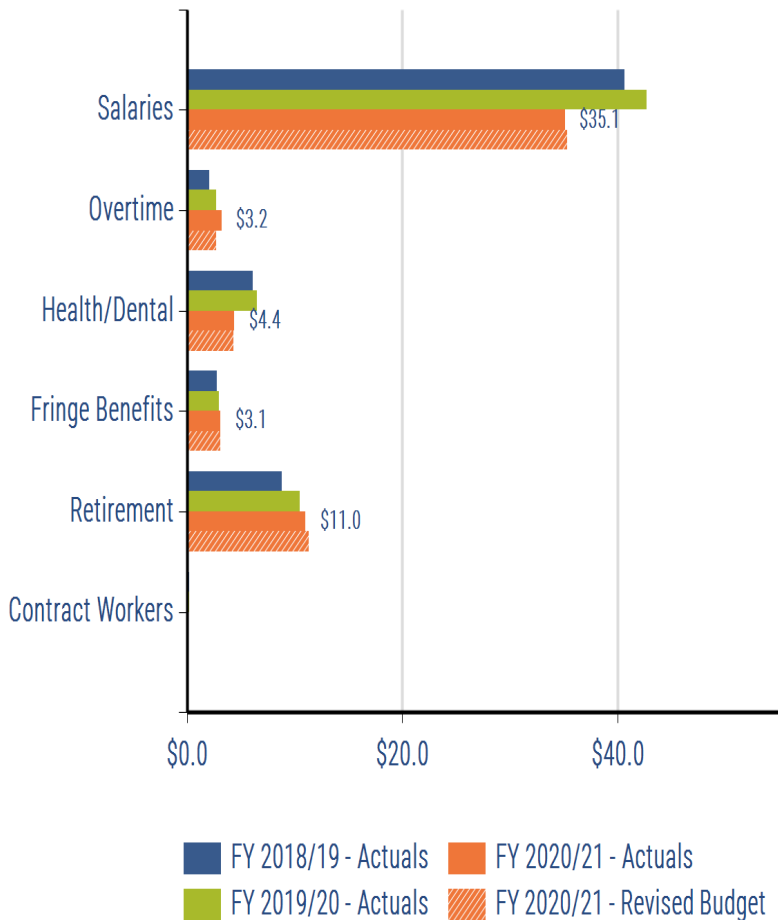
Uses (Fiscal Year to Date: October 2020)



	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	\$60.6	\$65.7	\$56.8	\$56.8	\$ -	-
Contractual Services	22.8	24.8	22.1	24.4	2.3	9%
Commodities	2.2	2.4	2.2	2.0	(0.2)	(10%)
Capital Outlays	0.1	0.1	0.4	0.3	-	-
Contracts Payable & COPs	-	-	-	-	-	-
Transfers Out	0.7	1.1	-	-	-	-
Total Uses	\$86.4	\$94.0	\$81.5	\$83.5	\$2.1	2%



Personnel Services (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of \$0.0 million or 0%: 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 offset by the 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 28 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. Retirement is favorable due to overall Public Safety Personnel Retirement System (PSPRS) expenses being lower than estimated as a result of less experienced employees replacing retirees who were more of a burden on the retirement system.

	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	\$40.6	\$42.7	\$35.1	\$35.3	\$0.2	1%
Overtime	2.1	2.7	3.2	2.7	(0.5)	(19%)
Health/Dental	6.1	6.5	4.4	4.3	(0.1)	(1%)
Fringe Benefits	2.8	3.0	3.1	3.1	-	-
Retirement	8.8	10.5	11.0	11.3	0.3	3%
Contract Workers	0.2	0.2	-	0.1	-	-
Personnel Services Total	\$60.6	\$65.7	\$56.8	\$56.8	\$ -	-

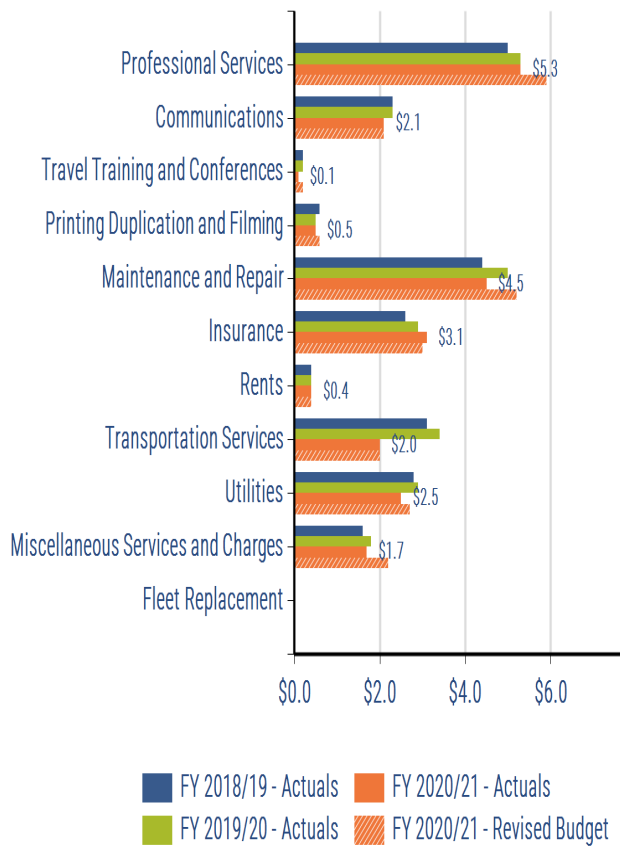
Personnel Services Macro Adjustments

	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date Saved/(Used)	FY 2020/21 Remaining
Vacancy Savings	(4.0)	1.7	(2.3)
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
Personnel Services Macro Adjustments Total	(\$2.1)	\$1.2	(\$0.9)

Total Saved/(Used) YTD of \$1.2 million: The city has achieved \$1.7 million in vacancy savings and \$0.1 million in PSPRS DROP savings year-to-date offset by (\$0.6) million in vacation and medical leave payouts.



Contractual Services (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of \$2.3 million or 9%: 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 spending on advertising, consulting services, and conferences costs in Community and Economic Development. Also contributing to the favorable variance is the holding of the payment of the increase to the Scottsdale Arts agreement until the new agreement was approved by Council, which occurred in October. This payment will be made in November. Travel Training and Conferences is favorable due to the 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 and the timing of fire uniform cleanings. 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 from the City of Phoenix for fire dispatching 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	\$5.0	\$5.3	\$5.3	\$5.9	\$0.7	11%
Communications	2.3	2.3	2.1	2.1	-	-
Travel Training and Conferences	0.2	0.2	0.1	0.2	0.1	59%
Printing Duplication and Filming	0.6	0.5	0.5	0.6	0.1	19%
Maintenance and Repair	4.4	5.0	4.5	5.2	0.7	14%
Insurance	2.6	2.9	3.1	3.0	-	-
Rents	0.4	0.4	0.4	0.4	-	-
Transportation Services	3.1	3.4	2.0	2.0	-	-
Utilities	2.8	2.9	2.5	2.7	0.1	5%
Miscellaneous Services and Charges	1.6	1.8	1.7	2.2	0.4	20%
Fleet Replacement	-	-	-	-	-	-
Contractual Services Total	\$22.8	\$24.8	\$22.1	\$24.4	\$2.3	9%

Contractual Services Macro Adjustments

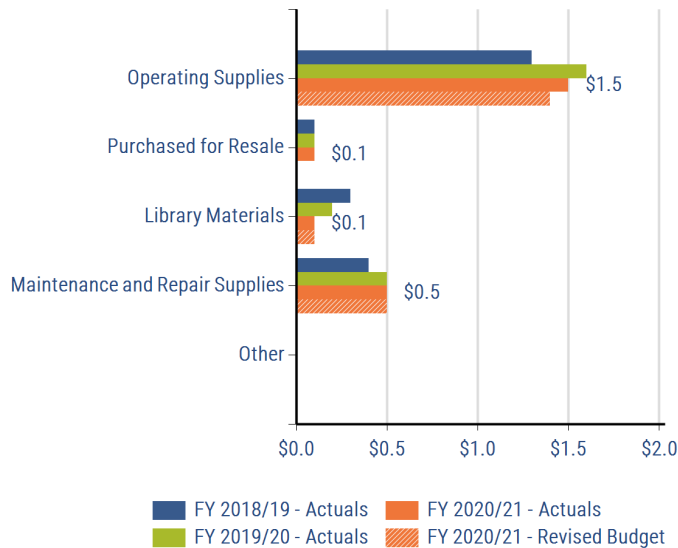
	FY 2020/21 Adopted Budget	FY 2020/21 Year-To-Date Used	FY 2020/21 Remaining
Fleet Replacement	\$1.7	(\$1.7)	\$ -
Fuel and Maint and Repair	4.5	(1.5)	3.0
Utilities	8.6	(2.7)	5.9
Contractual Services Macro Adjustments Total	\$14.8	(\$5.8)	\$9.0

Total Saved/(Used) YTD of (\$5.8) 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.

\$ in millions / rounding differences may occur



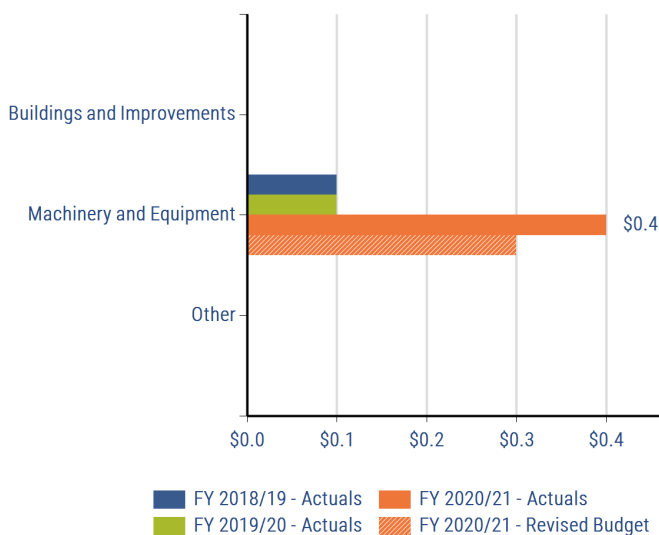
Commodities (Fiscal Year to Date: October 2020)



Actual to Revised Budget variance of (\$0.2) million or (10%): Operating Supplies is showing an unfavorable variance due to the greater than expected need to purchase access control and COVID-19 supplies in Public Safety – Police as well as due to the timing of ammunition purchases. The unfavorable variance would have been greater but is being partially offset by the lower-than-expected need for agricultural, irrigation and pool chemical supplies in Community Services as reduced use of recreational facilities occurred due to the COVID-19 pandemic. Purchased for Resale is unfavorable due to 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.

	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	\$1.3	\$1.6	\$1.5	\$1.4	(\$0.1)	(7%)
Purchased for Resale	0.1	0.1	0.1	-	(0.1)	nm
Library Materials	0.3	0.2	0.1	0.1	-	-
Maintenance and Repair Supplies	0.4	0.5	0.5	0.5	-	-
Other	-	-	-	-	-	-
Commodities Total	\$2.2	\$2.4	\$2.2	\$2.0	(\$0.2)	(10%)

Capital Outlays (Fiscal Year to Date: October 2020)



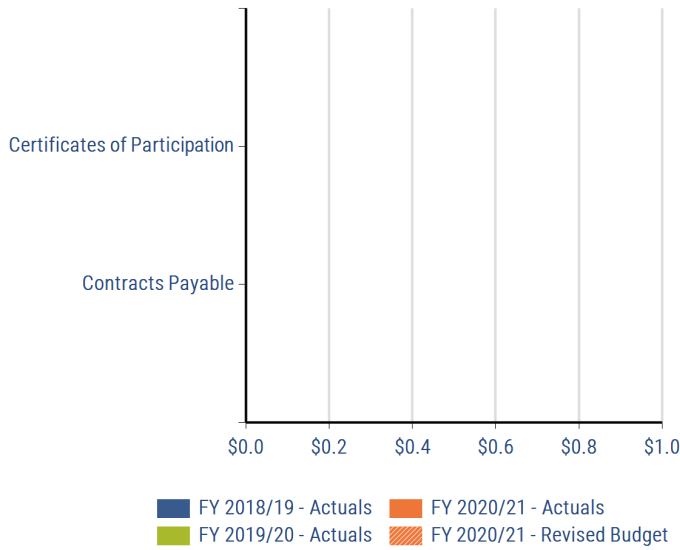
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.

	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	\$ -	\$ -	\$ -	\$ -	\$ -	-
Machinery and Equipment	0.1	0.1	0.4	0.3	-	-
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.1	\$0.1	\$0.4	\$0.3	\$ -	-



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

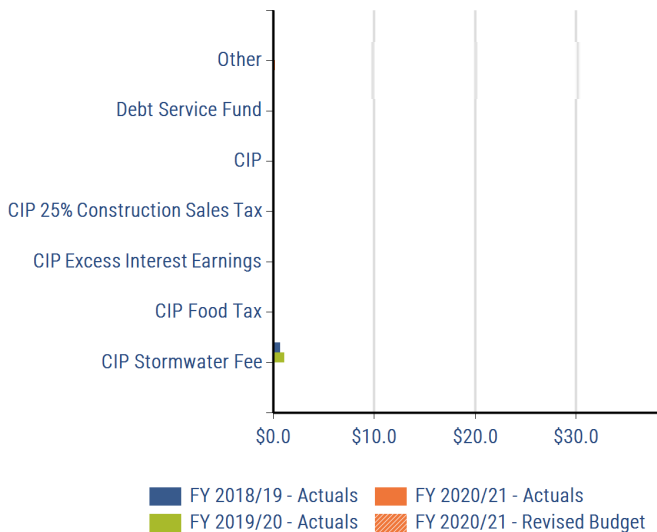
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	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	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracts Payable & COPs Total	\$0.0	\$0.0	\$0.0	\$0.0	\$ -	-

Transfers Out (Fiscal Year to Date: October 2020)

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

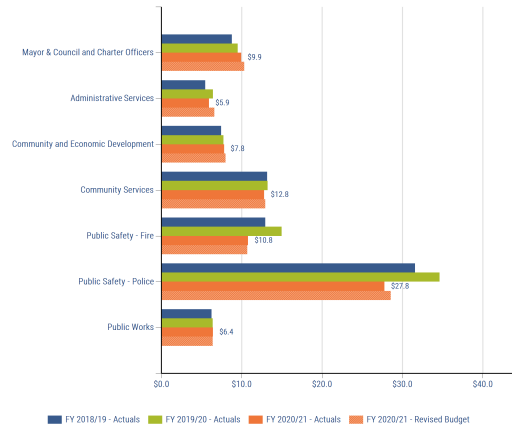


	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 2020/21 Revised Budget	Actual vs. Budget Favorable / (Unfavorable)	
					Amount	Percent
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	-	-	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	0.7	1.1	-	-	-	-
Transfers Out Total	\$0.7	\$1.1	\$0.0	\$0.0	\$0.0	-

\$ in millions / rounding differences may occur



Division Expenditures (Fiscal Year to Date: October 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	\$8.8	\$9.5	\$9.9	\$10.3	\$0.4	4%
Administrative Services	5.5	6.4	5.9	6.6	0.7	10%
Community and Economic Development	7.5	7.8	7.8	8.0	0.2	2%
Community Services	13.2	13.2	12.8	13.0	0.2	1%
Public Safety - Fire	12.9	15.0	10.8	10.7	(0.1)	(1%)
Public Safety - Police	31.6	34.6	27.8	28.5	0.8	3%
Public Works	6.3	6.4	6.4	6.4	-	-
Total	\$85.7	\$92.9	\$81.5	\$83.5	\$2.1	2%

Actual to Revised Budget variance of \$2.1 million or 2%: Mayor & Council and Charter Officers is favorable due to a number of small favorable variances across the Charter Officers’ Contractual Services categories. While nothing is substantial enough to drive most of the favorable variance amounts, the Officers’ have small favorable variances due to the timing of invoices, lower than anticipated consultant costs, lower than expected printing and graphics costs, lower software maintenance costs and lower than expected travel costs related to training and conferences. 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 and Economic Development is favorable due to lower spending on advertising, consulting services, and conferences costs. Also contributing to the favorable variance is the holding of the payment for the increase to the Scottsdale Arts agreement until the new agreement was approved by Council, which occurred in October. Payment will be made in November. 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, the timing of invoices for software maintenance, lower than expected costs for physical maintenance and mowing services, less supplies being used and thus needing to be replaced at recreational facilities 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 28 firefighters out of work as a result of COVID-19, workers comp, off duty injury and 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 Scottsdale is currently facing. 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, the timing of invoices from the City of Phoenix for fire dispatching services and the timing of fire uniform cleanings. 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.