

Monthly Financial Report

Fiscal Year to Date as
of January 31, 2019



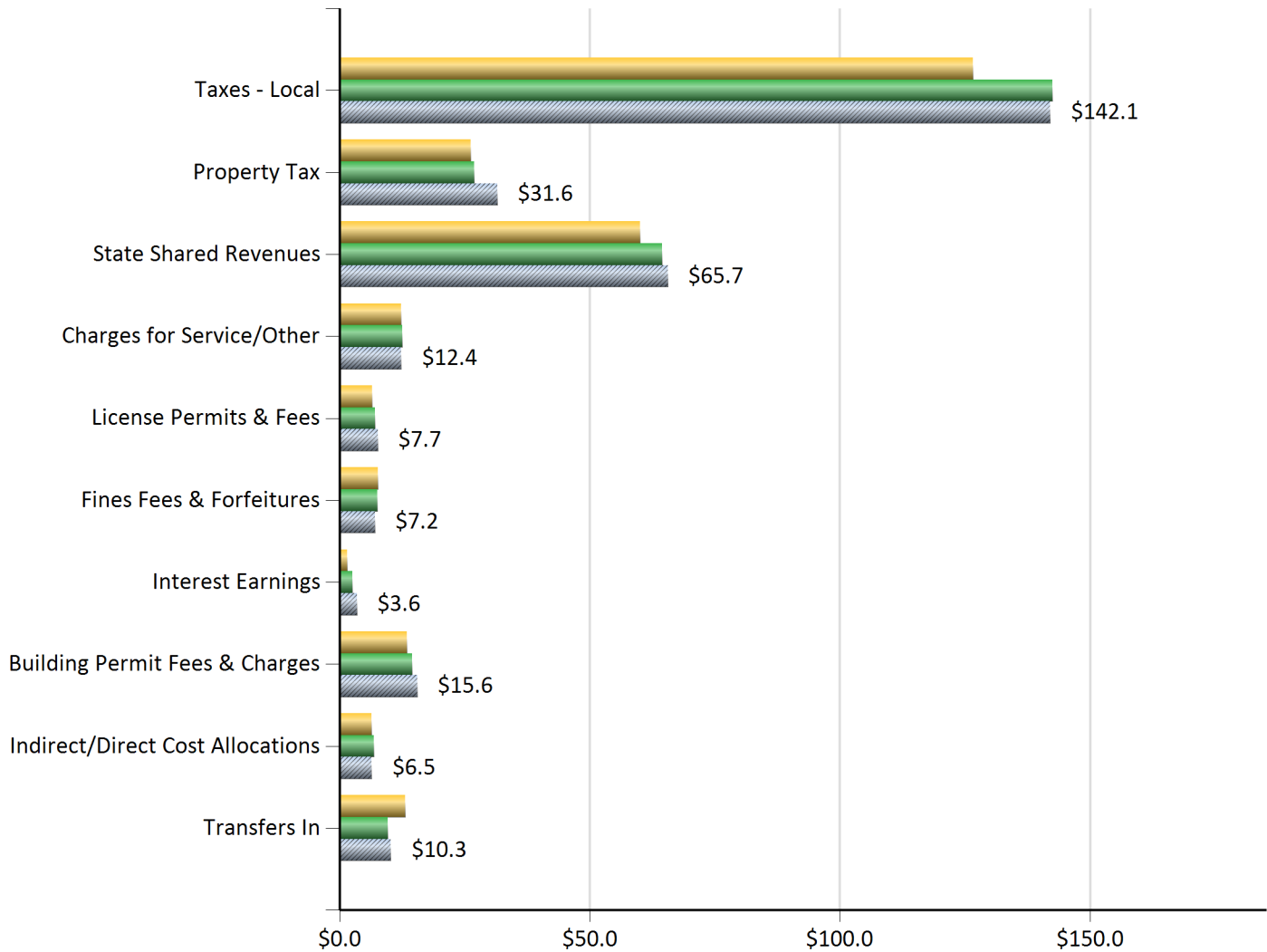
Report to the City Council
Prepared by the City Treasurer
March 19, 2019



Sources

General Fund

Twelve Months: Fiscal Year

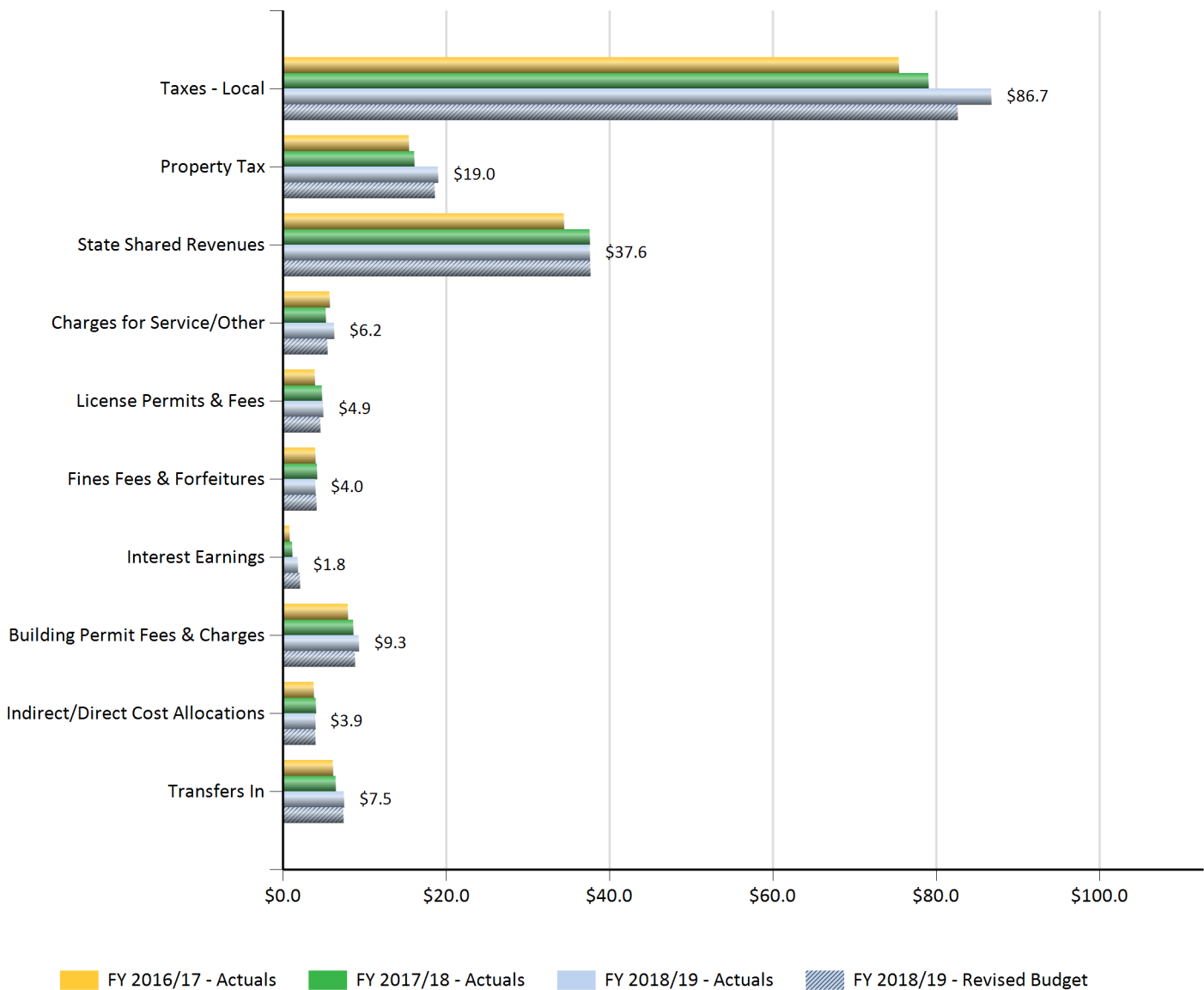


■ FY 2016/17 - Actuals
 ■ FY 2017/18 - Actuals
 ▨ FY 2018/19 - Revised Budget

	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Revised Budget</u>
Taxes - Local	\$126.7	\$142.5	\$142.1
Property Tax	26.2	26.9	31.6
State Shared Revenues	60.1	64.5	65.7
Charges for Service/Other	12.3	12.6	12.4
License Permits & Fees	6.6	7.1	7.7
Fines Fees & Forfeitures	7.7	7.6	7.2
Interest Earnings	1.6	2.6	3.6
Building Permit Fees & Charges	13.5	14.6	15.6
Indirect/Direct Cost Allocations	6.4	6.9	6.5
Transfers In	13.1	9.7	10.3
Total Sources	\$274.3	\$295.1	\$302.4



Sources (Fiscal Year to Date: January 2019)

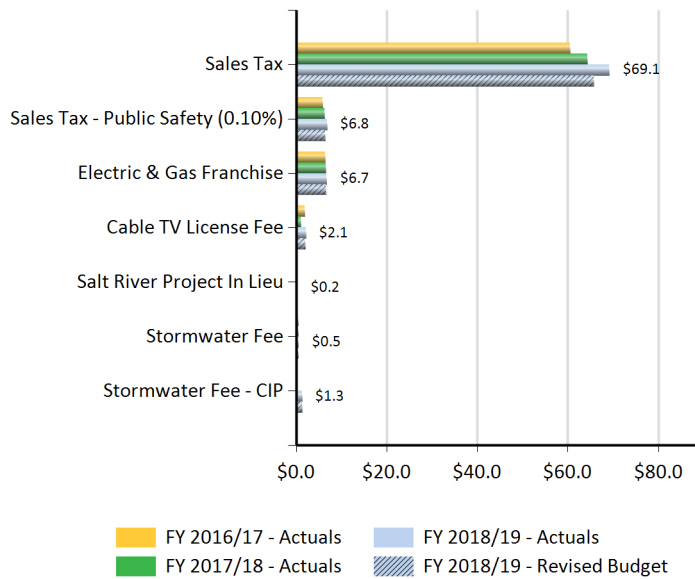


	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Taxes - Local	\$75.4	\$79.0	\$86.7	\$82.6	\$4.1	5%
Property Tax	15.4	16.1	19.0	18.6	0.4	2%
State Shared Revenues	34.4	37.5	37.6	37.6	(0.1)	0%
Charges for Service/Other	5.7	5.3	6.2	5.4	0.8	15%
License Permits & Fees	3.9	4.8	4.9	4.6	0.4	8%
Fines Fees & Forfeitures	3.9	4.2	4.0	4.1	(0.1)	(3%)
Interest Earnings	0.8	1.2	1.8	2.1	(0.3)	(13%)
Building Permit Fees & Charges	8.0	8.6	9.3	8.8	0.4	5%
Indirect/Direct Cost Allocations	3.8	4.0	3.9	3.9	-	-
Transfers In	6.1	6.5	7.5	7.4	0.1	1%
Total Sources	\$157.5	\$167.2	\$180.9	\$175.2	\$5.7	3%

\$ in millions / rounding differences may occur



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



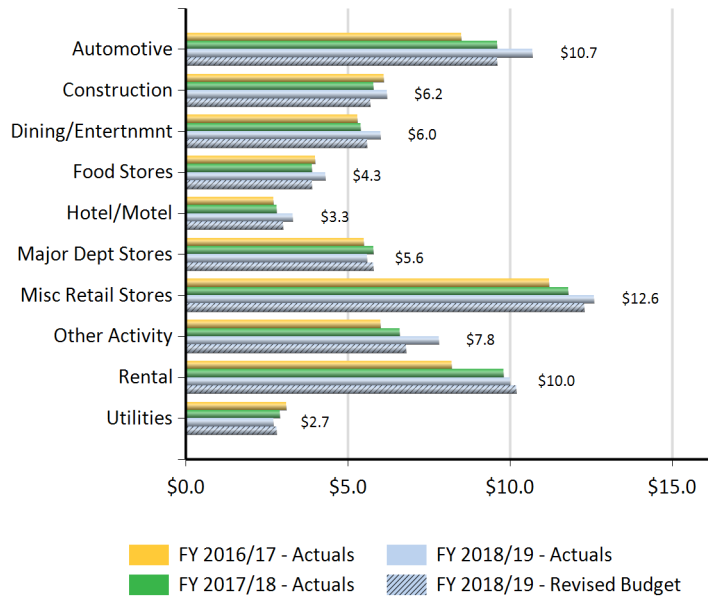
Actual to Revised Budget variance of \$4.1 million or 5%:

See detailed Sales Tax information on page 5. Electric & Gas Franchise is favorable due to APS' first quarter franchise payment being slightly higher than expected. Cable TV License Fee is favorable due to more people maintaining subscriptions to cable packages than anticipated despite the continued migration of customers to streaming services. Finally Salt River Project In Lieu is favorable due to the timing of its second biannual payment.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget	
					Favorable / (Unfavorable) Amount	Percent
Sales Tax	\$60.5	\$64.3	\$69.1	\$65.8	\$3.3	5%
Sales Tax - Public Safety (0.10%)	5.9	6.3	6.8	6.4	0.3	5%
Electric & Gas Franchise	6.4	6.6	6.7	6.5	0.2	3%
Cable TV License Fee	1.9	1.1	2.1	2.0	0.2	9%
Salt River Project In Lieu	0.1	0.1	0.2	0.1	0.1	nm
Stormwater Fee	0.5	0.5	0.5	0.5	-	-
Stormwater Fee - CIP	-	-	1.3	1.3	-	-
Taxes - Local Total	\$75.4	\$79.0	\$86.7	\$82.6	\$4.1	5%



Sales Tax (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$3.3 million or 5%:

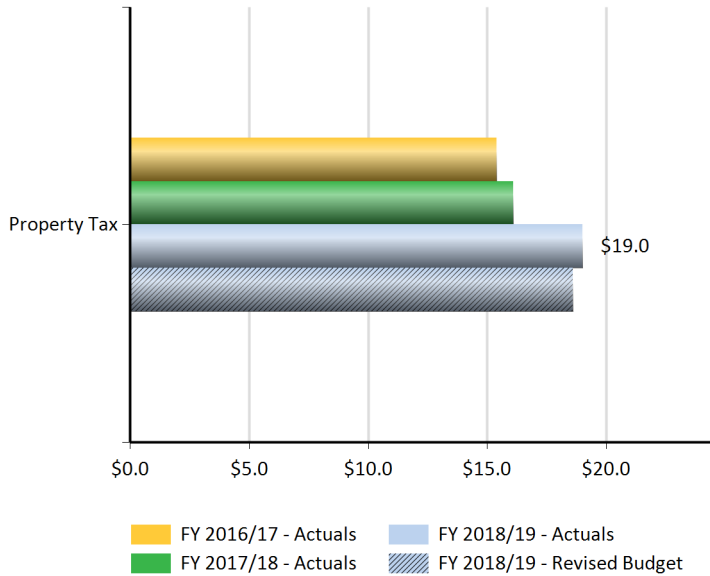
While variances are now more often derived from revenue fluctuations within individual Sales Tax categories, Sales Tax can still be influenced by the unpredictability of the timing in collection by Arizona Department of Revenue. That said, the favorable variance in: 1) Automotive – due mainly to a car dealer starting to report sales tax related to services and sales that had not been reported before; as well as to an overall increase in automotive sales; 2) Construction - due to an upward trend in residential sales; 3) Dining/Entertainment - due to normal business fluctuations; 4) Food Stores - due to the opening of a new grocery store and to a grocery store chain that didn't report food for home consumption last year reporting correctly this year; 5) Hotel/Motel – due to normal business fluctuations; 6) Misc Retail Stores – due to normal business fluctuations; and 7) Other Activity – due in part to increase in taxable sales from other miscellaneous product manufacturing category and a large one-time audit payment. The favorable variance is partially offset by an unfavorable variance in: 1) Major Dept Stores - due to delinquent tax returns and the closure of a big box store; 2) Rental – due to delinquent tax returns and to normal business fluctuations; and 3) Utilities - due to delinquent tax returns.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Automotive	\$8.5	\$9.6	\$10.7	\$9.6	\$1.1	11%
Construction	6.1	5.8	6.2	5.7	0.5	9%
Dining/Entertainment	5.3	5.4	6.0	5.6	0.4	7%
Food Stores	4.0	3.9	4.3	3.9	0.3	8%
Hotel/Motel	2.7	2.8	3.3	3.0	0.3	10%
Major Dept Stores	5.5	5.8	5.6	5.8	(0.2)	(3%)
Misc Retail Stores	11.2	11.8	12.6	12.3	0.2	2%
Other Activity	6.0	6.6	7.8	6.8	1.0	14%
Rental	8.2	9.8	10.0	10.2	(0.3)	(3%)
Utilities	3.1	2.9	2.7	2.8	(0.1)	(4%)
Sales Tax Total	\$60.5	\$64.3	\$69.1	\$65.8	\$3.3	5%



Property Tax (Fiscal Year to Date: January 2019)

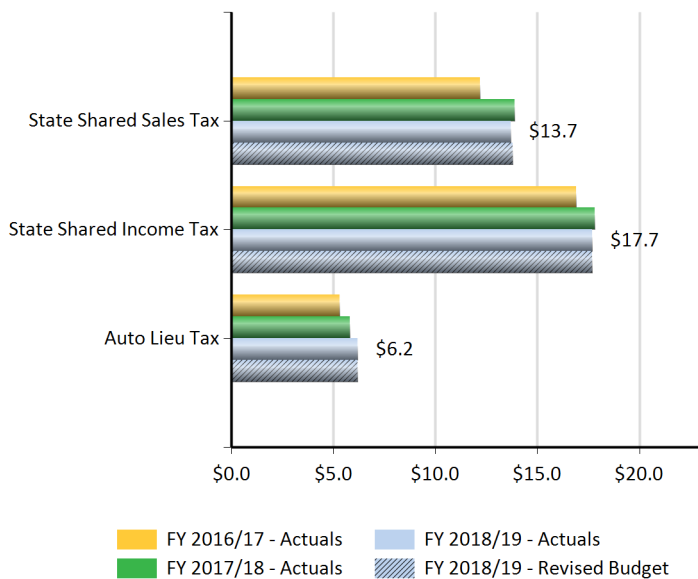
Actual to Revised Budget variance of \$0.4 million or 2%:
Favorable variance is due to the budget spread, which is based on the way people paid last year and may vary year over year.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Property Tax	\$15.4	\$16.1	\$19.0	\$18.6	\$0.4	2%
Property Tax Total	\$15.4	\$16.1	\$19.0	\$18.6	\$0.4	2%

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

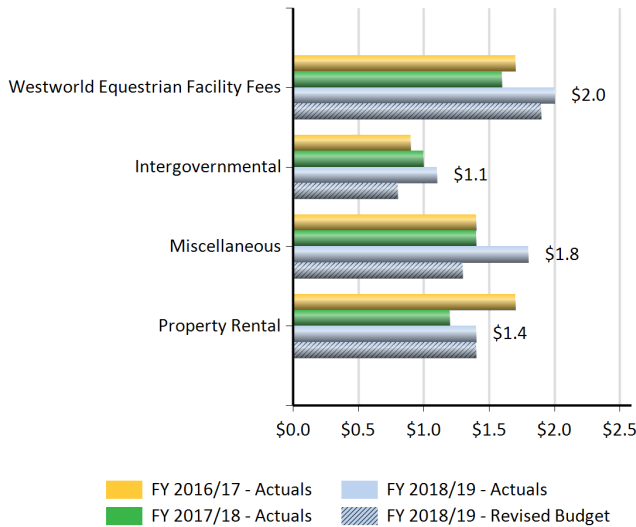
Actual to Revised Budget variance of (\$0.1) million or 0%:
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
State Shared Sales Tax	\$12.2	\$13.9	\$13.7	\$13.8	(\$0.1)	(1%)
State Shared Income Tax	16.9	17.8	17.7	17.7	-	-
Auto Lieu Tax	5.3	5.8	6.2	6.2	-	-
State Shared Revenues Total	\$34.4	\$37.5	\$37.6	\$37.6	(\$0.1)	0%



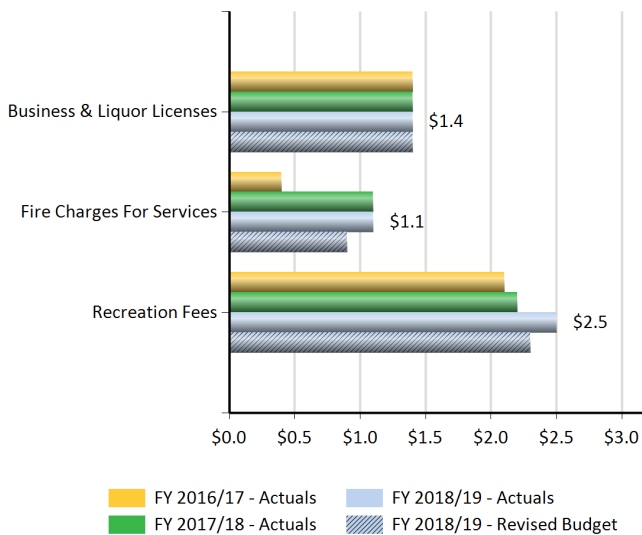
Charges for Service/Other (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$0.8 million or 15%:
 Intergovernmental is favorable due to the timing of the quarterly payment from Scottsdale Unified School District for the School Resource Officer program. Miscellaneous is favorable due to a reimbursement of HVAC costs from the El Dorado Community Center, FY 2017/18 revenue being recorded in FY 2018/19 and higher than expected late fees and interest payments related to past due development fees.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Westworld Equestrian Facility Fees	\$1.7	\$1.6	\$2.0	\$1.9	\$0.1	4%
Intergovernmental	0.9	1.0	1.1	0.8	0.3	36%
Miscellaneous	1.4	1.4	1.8	1.3	0.4	34%
Property Rental	1.7	1.2	1.4	1.4	-	-
Charges for Service/Other Total	\$5.7	\$5.3	\$6.2	\$5.4	\$0.8	15%

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

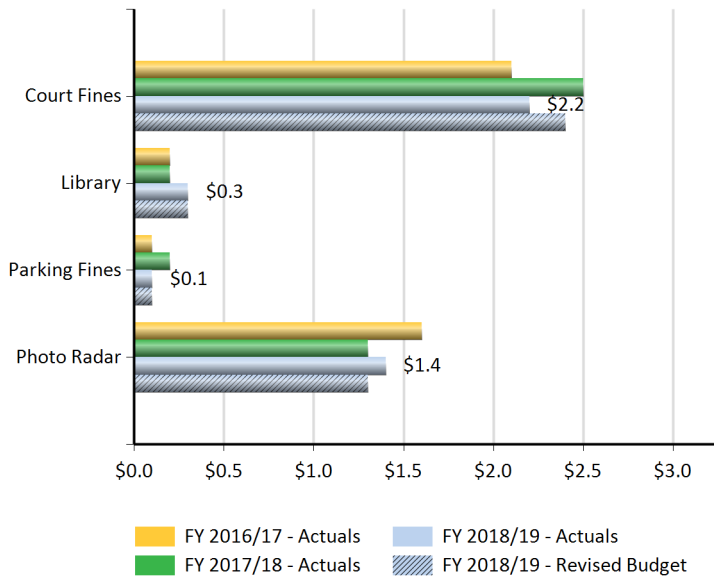


Actual to Revised Budget variance of \$0.4 million or 8%:
 Fire Charges for Services is favorable due to revenue from FY 2017/18 received from Public Safety - Fire's ambulance contract in FY 2018/19. Recreation Fees is favorable due to higher than anticipated 'After School Programs' revenue resulting from a restructuring of Community Services' rate schedule.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Business & Liquor Licenses	\$1.4	\$1.4	\$1.4	\$1.4	\$ -	-
Fire Charges For Services	0.4	1.1	1.1	0.9	0.2	19%
Recreation Fees	2.1	2.2	2.5	2.3	0.2	8%
License Permits & Fees Total	\$3.9	\$4.8	\$4.9	\$4.6	\$0.4	8%



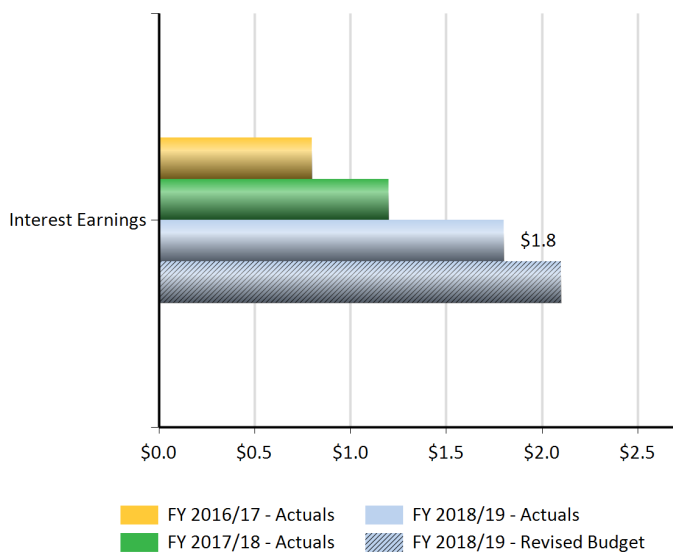
Fines Fees & Forfeitures (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of (\$0.1) million or (3%): Court Fines is unfavorable due to a decrease in defensive driving attendance, the Court Compliance Program assisting non-compliant defendants to become compliant by satisfying an initial down payment instead of the full amount, and the new Justice for All Program resulting in the court issuing less defaults and reducing the number of bonds being posted and forfeited.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Court Fines	\$2.1	\$2.5	\$2.2	\$2.4	(\$0.1)	(6%)
Library	0.2	0.2	0.3	0.3	-	-
Parking Fines	0.1	0.2	0.1	0.1	-	-
Photo Radar	1.6	1.3	1.4	1.3	-	-
Fines Fees & Forfeitures Total	\$3.9	\$4.2	\$4.0	\$4.1	(\$0.1)	(3%)

Interest Earnings (Fiscal Year to Date: January 2019)

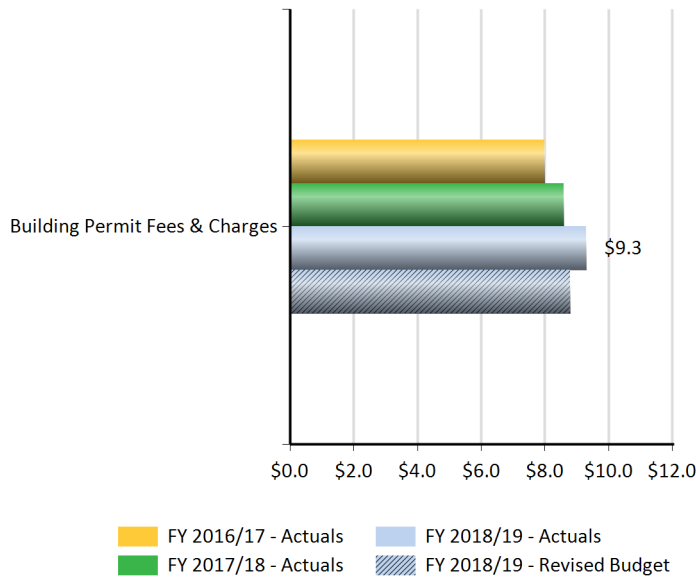


Actual to Revised Budget variance of (\$0.3) million or (13%): Unfavorable due to there being less money being invested by the city at this time than expected and yields coming in below what was budgeted at this point in the fiscal year. Both funds invested and yields on those investments are expected to increase as the year progresses.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Interest Earnings	\$0.8	\$1.2	\$1.8	\$2.1	(\$0.3)	(13%)
Interest Earnings Total	\$0.8	\$1.2	\$1.8	\$2.1	(\$0.3)	(13%)



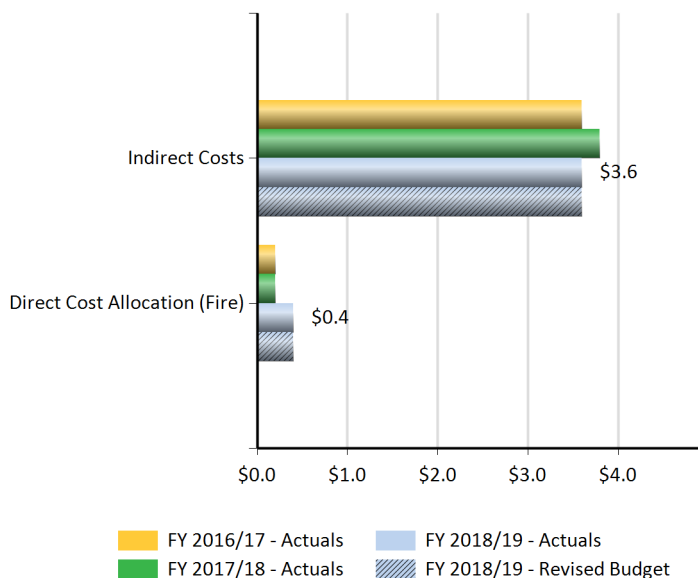
Building Permit Fees & Charges (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$0.4 million or 5%: Favorable due to the unbudgeted sale of city property that resulted in payment of a development abandonment fee, as well as to higher than anticipated plan review and development application activity, which are the result of the demand for real estate outpacing the supply.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Building Permit Fees & Charges	\$8.0	\$8.6	\$9.3	\$8.8	\$0.4	5%
Building Permit Fees & Charges Total	\$8.0	\$8.6	\$9.3	\$8.8	\$0.4	5%

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



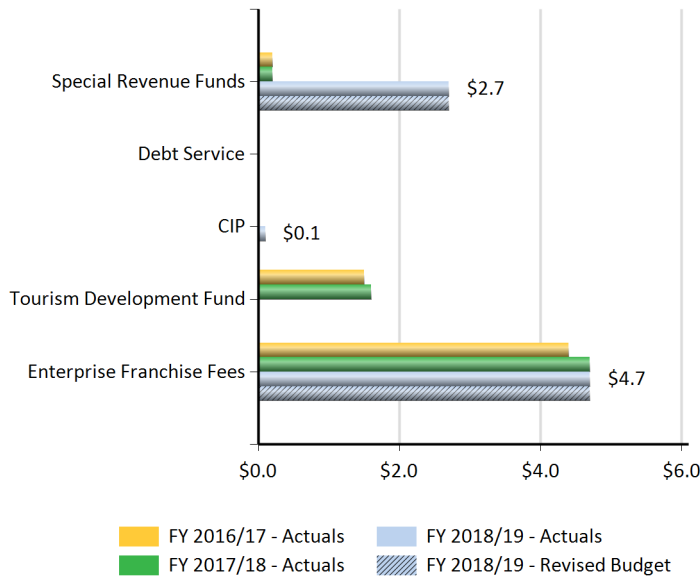
Actual to Revised Budget variance of \$0.0 million or 0%: No explanation necessary.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Indirect Costs	\$3.6	\$3.8	\$3.6	\$3.6	\$ -	-
Direct Cost Allocation (Fire)	0.2	0.2	0.4	0.4	-	-
Indirect/Direct Cost Allocations Total	\$3.8	\$4.0	\$3.9	\$3.9	\$ -	-



Transfers In (Fiscal Year to Date: January 2019)

**Actual to Revised Budget variance of \$0.1 million or 1%:
No explanation necessary.**



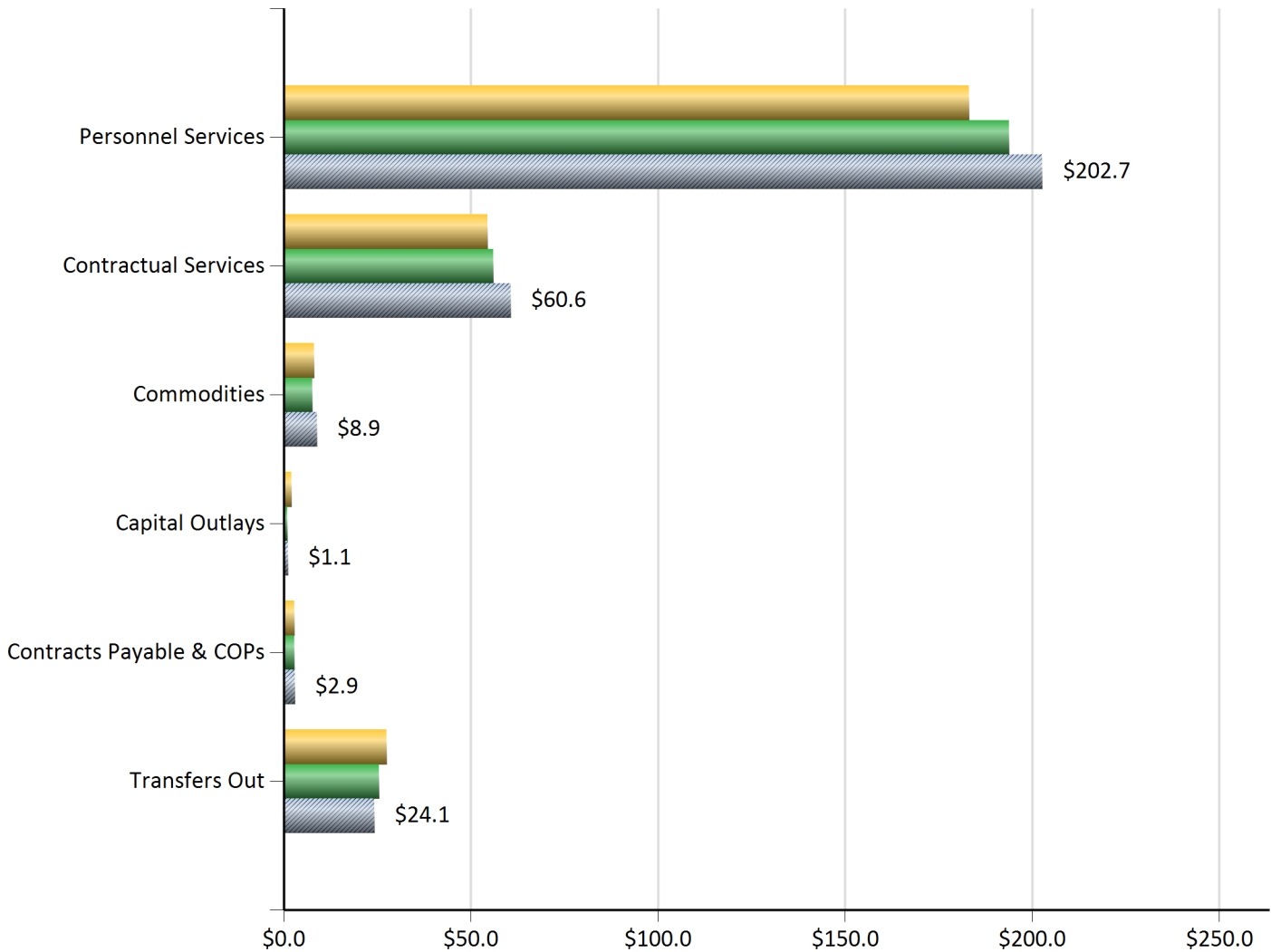
	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Actuals</u>	FY 2018/19 <u>Revised Budget</u>	Actual vs. Budget Favorable / (Unfavorable) <u>Amount</u>	<u>Percent</u>
Special Revenue Funds	\$0.2	\$0.2	\$2.7	\$2.7	\$ -	-
Debt Service	-	-	-	-	-	-
CIP	-	-	0.1	-	0.1	n/a
Tourism Development Fund	1.5	1.6	-	-	-	-
Enterprise Franchise Fees	4.4	4.7	4.7	4.7	-	-
Transfers In Total	\$6.1	\$6.5	\$7.5	\$7.4	\$0.1	1%



Uses

General Fund

Twelve Months: Fiscal Year



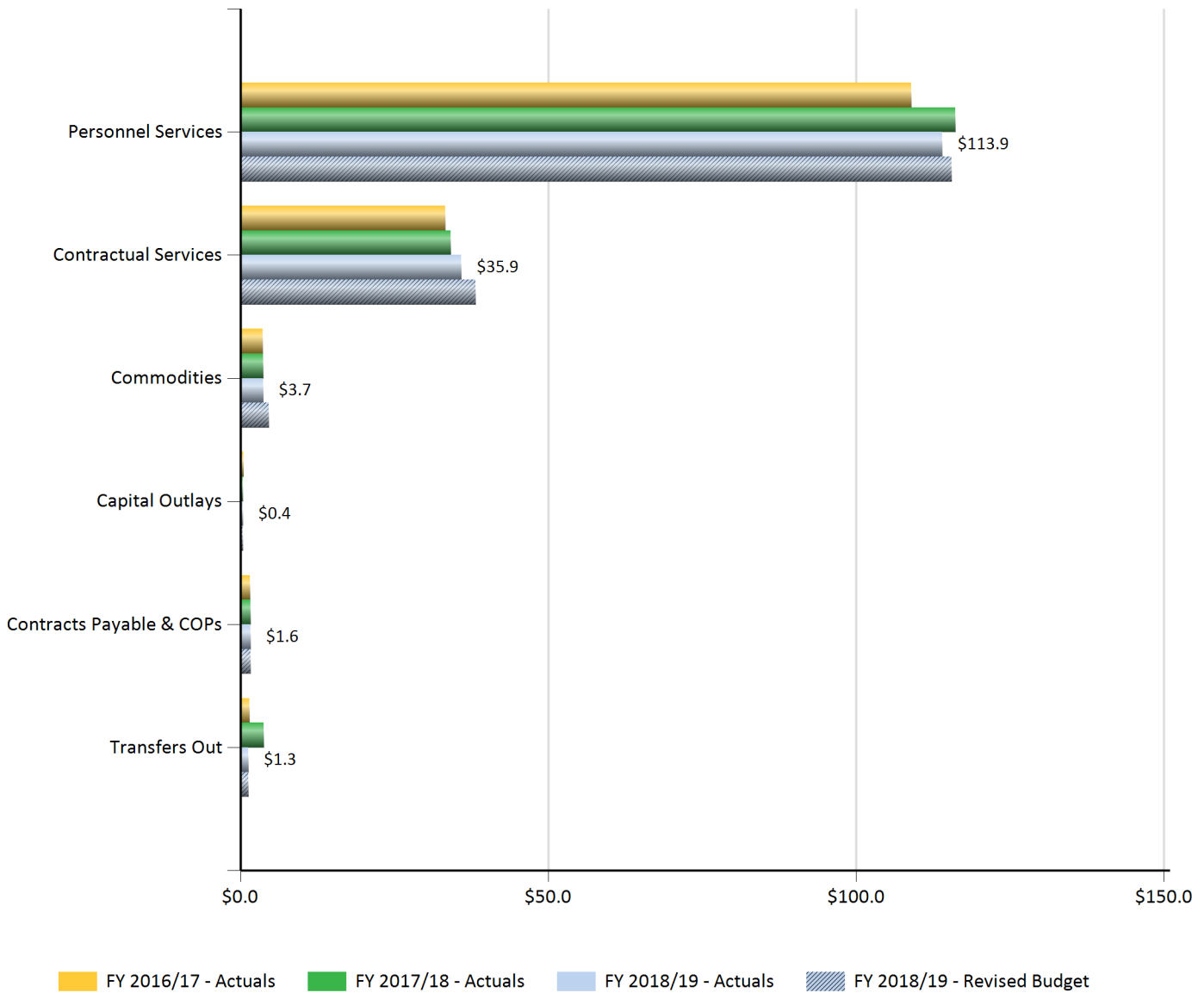
■ FY 2016/17 - Actuals
 ■ FY 2017/18 - Actuals
 ■ *FY 2018/19 - Revised Budget

	FY 2016/17 <u>Actuals</u>	FY 2017/18 <u>Actuals</u>	FY 2018/19 <u>Revised Budget</u>
Personnel Services	\$183.1	\$193.7	\$202.7
Contractual Services	54.4	56.0	60.6
Commodities	8.1	7.6	8.9
Capital Outlays	2.1	1.0	1.1
Contracts Payable & COPs	2.9	2.9	2.9
Transfers Out	27.4	25.4	24.1
Total Uses	\$277.8	\$286.6	\$300.3

*Includes budgeted vacancy savings net of leave accrual payouts, Pay Program, compensation adjustments and utilities.



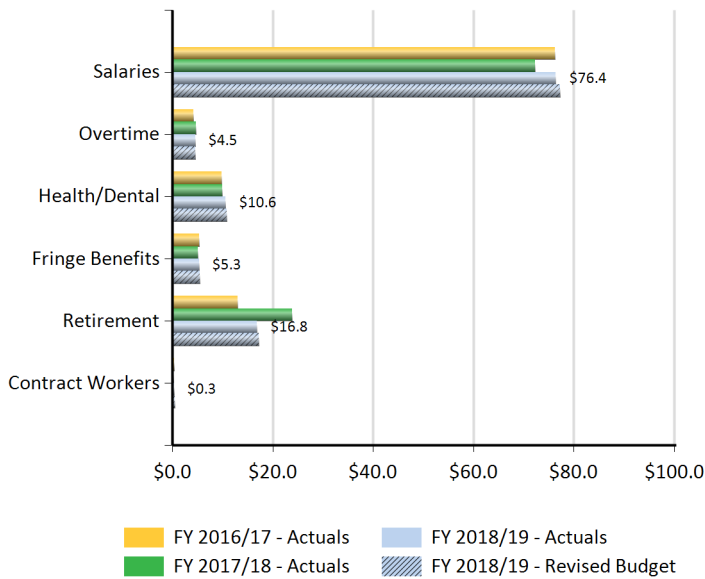
Uses (Fiscal Year to Date: January 2019)



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Personnel Services	\$109.0	\$116.1	\$113.9	\$115.5	\$1.6	1%
Contractual Services	33.3	34.2	35.9	38.2	2.3	6%
Commodities	3.6	3.7	3.7	4.6	0.8	18%
Capital Outlays	0.5	0.4	0.4	0.4	-	-
Contracts Payable & COPs	1.6	1.6	1.6	1.6	-	-
Transfers Out	1.4	3.8	1.3	1.3	-	-
Total Uses	\$149.4	\$159.7	\$156.9	\$161.6	\$4.7	3%



Personnel Services (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$1.6 million or 1%:

The favorable variance in Salaries is due to rank promotions in the Police Department with replacement employees coming in at a lower rate than the person who was promoted and vacant positions in the City Attorney's office (vacancy savings is not swept for the City Attorney). The favorable variance in Retirement is primarily related to the salaries savings and due to more Police sworn employees entering the Deferred Retirement Option Plan (DROP) program than anticipated. The city does not pay retirement for those in the DROP program resulting in a favorable variance. Contract Workers is favorable due to lower than anticipated expenses in Contract Worker Services for the new Customized Expedited Program in the Planning and Development Department as fewer people are utilizing the program than expected.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Salaries	\$76.3	\$72.3	\$76.4	\$77.3	\$0.9	1%
Overtime	4.2	4.7	4.5	4.5	-	-
Health/Dental	9.8	9.9	10.6	10.8	0.1	1%
Fringe Benefits	5.3	5.1	5.3	5.4	0.1	1%
Retirement	13.0	23.9	16.8	17.2	0.4	2%
Contract Workers	0.3	0.2	0.3	0.5	0.1	30%
Personnel Services Total	\$109.0	\$116.1	\$113.9	\$115.5	\$1.6	1%

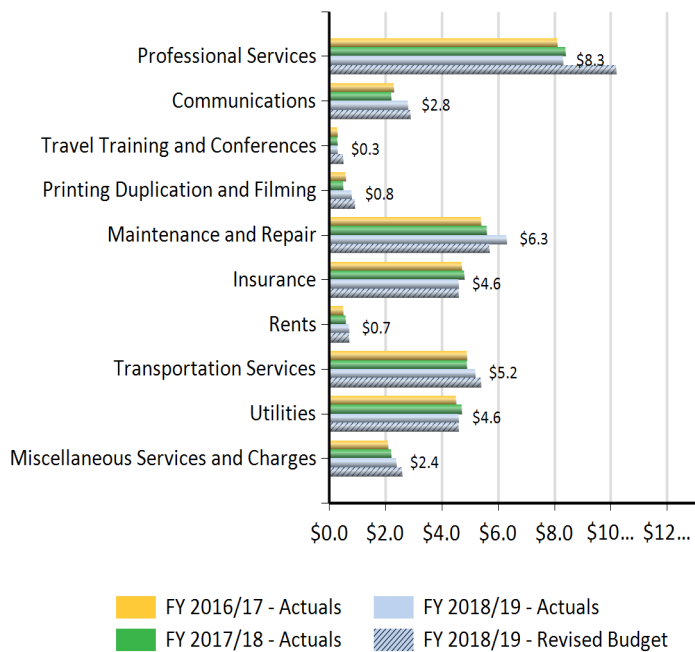
Personnel Services Macro Adjustments

	FY 2018/19 Adopted Budget	FY 2018/19 Year-To-Date Saved/(Used)	Remaining
Pay Program - Citywide	\$2.5	(\$2.4)	\$ -
Pay Program - Fire	0.5	(0.5)	-
Pay Program - Police Officer	0.8	(0.8)	-
Pay Program - Police Sergeant	0.2	(0.2)	-
Compensation Adjustments	-	0.3	0.3
Vacancy Savings	(4.8)	4.1	(0.7)
Medical Leave Payouts	1.3	(0.7)	0.6
Vacation Leave Payouts	0.7	(0.4)	0.3
Vacation Trade Payouts	0.8	(0.7)	0.2
Compensation Other	5.7	(5.7)	-
Personnel Services Macro Adjustments Total	\$7.6	(\$7.0)	\$0.7

Total Saved/(Used) YTD of (\$7.0) million: The city has achieved \$4.1 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 recent Classification and Compensation Study (Compensation Other) were funded. Compensation Adjustments includes part-time salary savings in Community Services.



Contractual Services (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$2.3 million or 6%: Professional Services is favorable due to the timing of contract payments including those associated with Scottsdale Stadium, adult sports, leisure education, custodial services, security and Maricopa County Animal Control. It is also related to a change in the Photo Enforcement contract reducing the number of cameras, to lower than anticipated armor car and banking service fees and to a delay in starting the Fall Protection Mitigation project. Communications is favorable mainly due to lower than expected postage and shipping costs in City Treasurer. Travel Training and Conferences is favorable due to fewer trainings and conferences being attended through this point in the fiscal year than expected. Printing Duplication and Filming is favorable due to the timing of invoices. The unfavorable variance in Maintenance and Repair is due to the City Hall and Civic Center Library preparation for the Celebrate '68 events being budgeted in Commodities, while the expenses were incurred in Contractual Services. It is also due to unplanned large maintenance project expenses. Rents is favorable due to lower than expected vehicle leasing costs. Transportation Services is favorable due to lower than expected vehicle maintenance costs. Finally, Miscellaneous Services and Charges is favorable mainly due to the timing of invoices for election related costs and lower than expected legal services.

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Professional Services	\$8.1	\$8.4	\$8.3	\$10.2	\$1.9	19%
Communications	2.3	2.2	2.8	2.9	0.2	6%
Travel Training and Conferences	0.3	0.3	0.3	0.5	0.2	43%
Printing Duplication and Filming	0.6	0.5	0.8	0.9	0.1	10%
Maintenance and Repair	5.4	5.6	6.3	5.7	(0.5)	(10%)
Insurance	4.7	4.8	4.6	4.6	-	-
Rents	0.5	0.6	0.7	0.7	0.1	9%
Transportation Services	4.9	4.9	5.2	5.4	0.3	5%
Utilities	4.5	4.7	4.6	4.6	-	-
Miscellaneous Services and Charges	2.1	2.2	2.4	2.6	0.2	7%
Contractual Services Total	\$33.3	\$34.2	\$35.9	\$38.2	\$2.3	6%

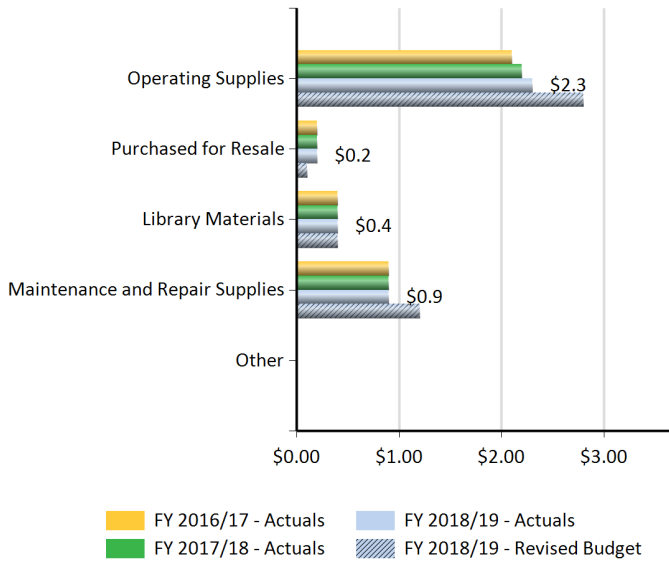
Contractual Services Macro Adjustments

	FY 2018/19	FY 2018/19	
	Adopted Budget	Year-To-Date Saved/(Used)	Remaining
Utilities	\$8.4	(\$4.6)	\$3.8
Contractual Services Macro Adjustments Total	\$8.4	(\$4.6)	\$3.8

Total Saved/(Used) YTD of (\$4.6) million: Electricity and Gas utilities expenditures are paid the month after the expenses actually occurred, therefore December's utilities are being reported in January. All other utilities are paid the month they occur.



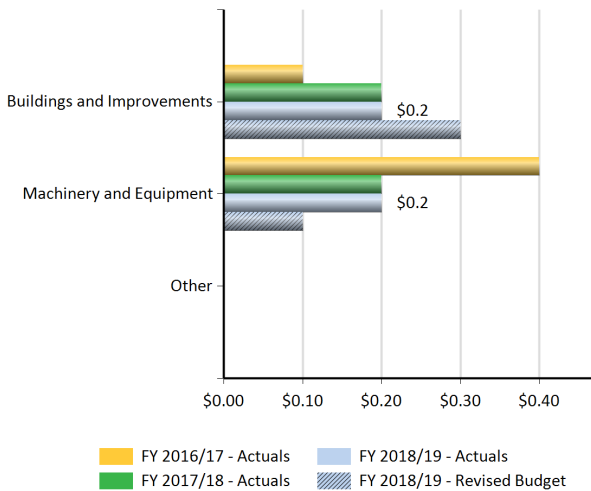
Commodities (Fiscal Year to Date: January 2019)



Actual to Revised Budget variance of \$0.8 million or 18%: Operating Supplies is favorable due to the timing of invoices and delays in purchases including furniture, outer vest carriers, uniforms, library e-materials and materials for the Preservation of Historical Documents project. Maintenance and Repair Supplies is favorable due primarily to the City Hall and Civic Center Library preparation for the Celebrate '68 events being budgeted in Commodities, while the expenses were incurred in Contractual Services. It is also due to delays in purchasing materials for sports field maintenance, ballistic vests and thermal imagers.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Operating Supplies	\$2.1	\$2.2	\$2.3	\$2.8	\$0.6	20%
Purchased for Resale	0.2	0.2	0.2	0.1	-	-
Library Materials	0.4	0.4	0.4	0.4	-	-
Maintenance and Repair Supplies	0.9	0.9	0.9	1.2	0.3	26%
Other	-	-	-	-	-	-
Commodities Total	\$3.6	\$3.7	\$3.7	\$4.6	\$0.8	18%

Capital Outlays (Fiscal Year to Date: January 2019)



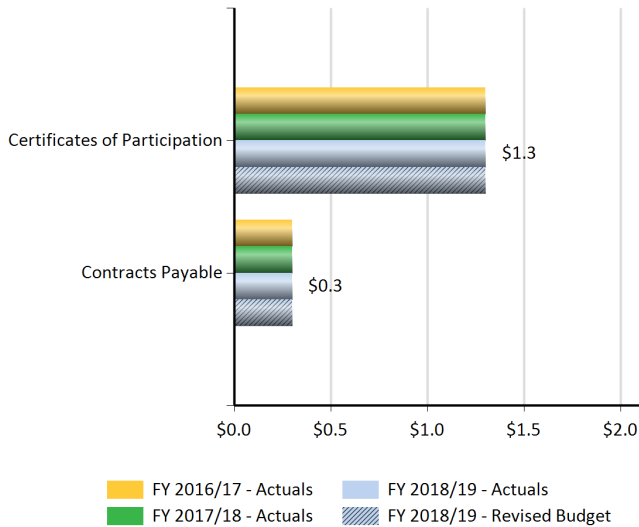
Actual to Revised Budget variance of \$0.0 million or 0%: Buildings and Improvements is favorable due to the timing of roof re-coating invoices. Other Machinery & Equipment is unfavorable due to the timing of the purchase of playground equipment at Agua Linda Park. The unfavorable variance is partially offset by the timing of the purchase of accident investigation equipment by Public Safety – Police.

	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Buildings and Improvements	\$0.1	\$0.2	\$0.2	\$0.3	\$0.1	32%
Machinery and Equipment	0.4	0.2	0.2	0.1	(0.1)	(48%)
Other	-	-	-	-	-	-
Capital Outlays Total	\$0.5	\$0.4	\$0.4	\$0.4	\$ -	-



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

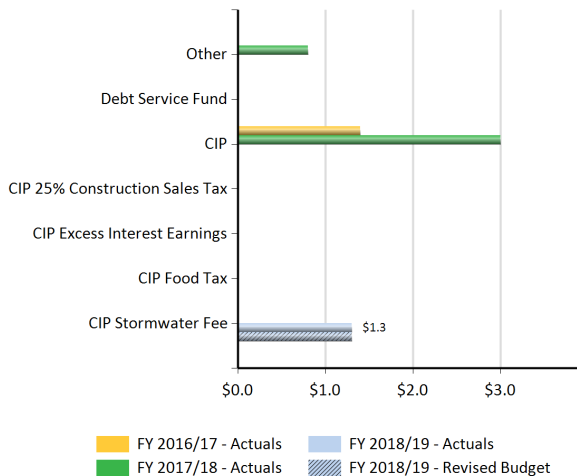
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Certificates of Participation	\$1.3	\$1.3	\$1.3	\$1.3	\$ -	-
Contracts Payable	\$0.3	\$0.3	\$0.3	\$0.3	\$ -	-
Contracts Payable & COPs Total	\$1.6	\$1.6	\$1.6	\$1.6	\$ -	-

Transfers Out (Fiscal Year to Date: January 2019)

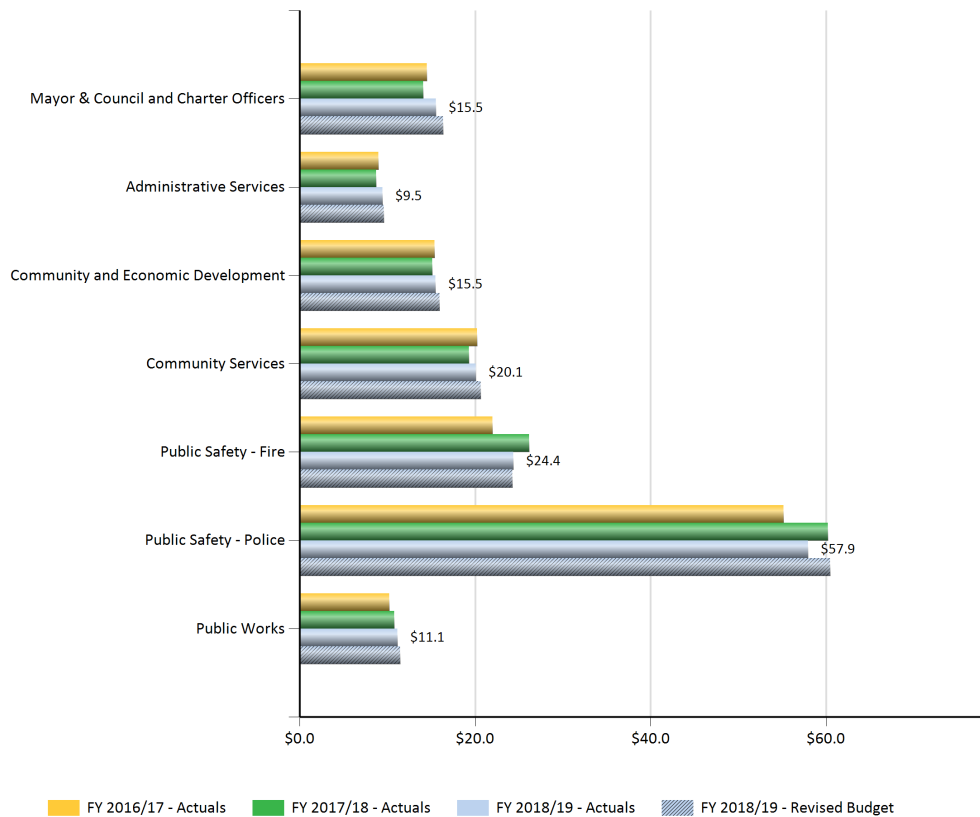
Actual to Revised Budget variance of \$0.0 million or 0%:
No explanation necessary.



	FY 2016/17 Actuals	FY 2017/18 Actuals	FY 2018/19 Actuals	FY 2018/19 Revised Budget	Actual vs. Budget Favorable / (Unfavorable) Amount	Percent
Other	\$ -	\$0.8	\$ -	\$ -	\$ -	-
Debt Service Fund	-	-	-	-	-	-
CIP	1.4	3.0	-	-	-	-
CIP 25% Construction Sales Tax	-	-	-	-	-	-
CIP Excess Interest Earnings	-	-	-	-	-	-
CIP Food Tax	-	-	-	-	-	-
CIP Stormwater Fee	-	-	1.3	1.3	-	-
Transfers Out Total	\$1.4	\$3.8	\$1.3	\$1.3	\$ -	-



Division Expenditures (Fiscal Year to Date: January 2019)



	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	Actual vs. Budget	
	Actuals	Actuals	Actuals	Revised Budget	Favorable / (Unfavorable) Amount	Percent
Mayor & Council and Charter Officers	\$14.5	\$14.1	\$15.5	\$16.4	\$0.9	5%
Administrative Services	9.0	8.7	9.5	9.6	0.1	1%
Community and Economic Development	15.4	15.1	15.5	16.0	0.5	3%
Community Services	20.2	19.3	20.1	20.6	0.6	3%
Public Safety - Fire	22.0	26.1	24.4	24.2	(0.1)	0%
Public Safety - Police	55.2	60.2	57.9	60.5	2.5	4%
Public Works	10.2	10.8	11.1	11.5	0.3	3%
Total	\$146.4	\$154.4	\$154.0	\$158.7	\$4.8	3%

Actual to Revised Budget variance of \$4.8 million or 3%: Mayor & Council and Charter Officers is favorable mainly due to lower than expected printing, armor car and banking service fees in the City Treasurer, lower than expected legal services and vacant positions in City Attorney, the timing of invoices in City Clerk and the timing of travel, training and conference expenses in City Manager. Community and Economic Development is favorable mostly due to a delay in technology purchases and lower than anticipated expenses for the new Customized Expedited Program in the Planning and Development Department as fewer people are utilizing the program than expected. It is also related to lower printing and graphics costs and microfilming costs in the Planning and Development Department. Community Services is favorable due to lower registration for professional services related to adult sports and leisure education and lower vehicle maintenance costs than expected, the timing of invoices and delays in starting projects. The favorable variance is partially offset by the purchase of playground equipment at Agua Linda Park. Public Safety – Police is favorable due to rank promotions with replacement employees coming in at a lower rate, more Public Safety-Police sworn employees entering the Deferred Retirement Option Plan (DROP) program than anticipated, the timing of invoices, a change in the Photo Enforcement contract that reduces the number of cameras, the timing of the payments for the Maricopa County Animal Control and security contracts, fewer people being sentenced to prison in Scottsdale Court than expected and a delay in purchasing furniture, outer vest carriers and the equipping of process servers with body cameras. Public Works is favorable due to there being delays in the start of some scheduled projects and the timing of the new Custodial Services contracts and invoices. The favorable variance is partially offset by unexpected large maintenance projects.