



CITY COUNCIL AGENDA REPORT

February 21, 2023

TO: Mayor and Councilmembers
FROM: Lourdes Aguirre, Finance Director
SUBJECT: Fiscal Year 2023

AFFECTED DEPARTMENTS: City-Wide

ITEM REQUEST: Report & Update

TITLE OF AGENDA ITEM:

FINANCE DIRECTOR'S REPORT & UPDATE: FINANCIAL OVERVIEW

EXECUTIVE SUMMARY:

The purpose of this report is to provide Mayor & Council with a high-level overview of the City's general fund status for Fiscal Year 2023 as well as an update on upcoming challenges for Fiscal Year 2024. Items to be covered during the meeting:

- General Fund Net Position
- Current and Future Fiscal Year: Major Challenges
- Upcoming Presentations / Planning

RECOMMENDATION(S): None

Attachment(s): FY2023 General Fund Financial Reports
(other handouts may be provided during the meeting)

City Manager Concurrence: 

Preliminary Unaudited
Presented to Mayor & Council 02/21/2023

CITY OF SOUTH TUCSON
Revenue & Expenditure Summary
Period: 07/01/2022 - 12/31/2022

<u>REVENUES</u>	CURRENT YTD ACTUAL	CURRENT FISCAL 2023 BUDGET	YTD PCNT	
CITY SALES TAX	1,475,065.28	3,887,450.00	37.9%	
PROPERTY TAX	32,253.30	59,192.00	54.5%	
INTERGOVERNMENTAL REVENUE	845,055.31	1,836,233.00	46.0%	
LICENSES AND PERMITS	224,240.27	338,821.97	66.2%	
FINES AND FORFEITURES	40,748.18	90,002.00	45.3%	
MISCELLANEOUS REVENUE	17,497.65	43,300.00	40.4%	
CHARGES FOR SERVICES	-	1,500.00	0.0%	
TOTAL REVENUE	2,634,859.99	6,256,498.97	42.1%	
<u>EXPENSES</u>				
CITY MANAGER ADMINISTRATION	117,486.35	284,215.74	41.3%	
MAYOR & COUNCIL	18,963.70	41,507.12	45.7%	
MAGISTRATE COURT	124,079.73	267,359.41	46.4%	
CITY CLERK & PERSONNEL	26,680.56	118,326.59	22.5%	
FINANCE	82,083.17	223,458.61	36.7%	
INFORMATION TECHNOLOGY (IT)	58,316.50	98,861.00	59.0%	
DEVELOPMENTAL SERVICES	90,490.01	212,459.61	42.6%	
FIRE DEPT	339,472.96	752,379.19	45.1%	51%
FIRE RESERVES	203,233.14	309,516.98	65.7%	
POLICE DEPT	725,030.25	1,949,574.27	37.2%	38%
DEA AGENT	21,252.38	49,505.00	42.9%	
POLICE RESERVES	27,619.06	51,188.52	54.0%	
POLICE RESERVE DETECTIVE	11,308.42	23,123.00	48.9%	
CIVILIAN POLICE	33,713.47	75,267.45	44.8%	
PUBLIC WORKS	47,161.10	149,862.15	31.5%	
PUBLIC WORKS BUILDINGS	22,315.31	303,500.00	7.4%	
DEBT SERVICE (LEASES)	89,121.05	242,532.82	36.7%	
BOND PAYMENT (P&I)	202,217.65	402,687.50	50.2%	
NON-DEPARTMENTAL	190,228.80	742,785.13	25.6%	
TOTAL GF EXPENDITURES	2,430,773.61	6,298,110.09	38.6%	
Operating gain / (loss)	204,086.38	(41,611.12)	3.52%	

50% of the fiscal year has lapsed

CITY OF SOUTH TUCSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-0000-310-101	9,962.91	32,253.30	59,192.00	26,938.70	54.5
100-0000-310-102	328,517.06	1,475,065.28	3,887,450.00	2,412,384.72	37.9
TOTAL TAXES	338,479.97	1,507,318.58	3,946,642.00	2,439,323.42	38.2
<u>INTERGOVERNMENTAL REVENUE</u>					
100-0000-320-201	72,481.80	434,890.80	890,349.00	455,458.20	48.8
100-0000-320-202	61,645.15	300,076.05	660,282.00	360,205.95	45.5
100-0000-320-203	16,803.27	102,236.31	259,602.00	157,365.69	39.4
100-0000-320-236	.00	7,852.15	19,000.00	11,147.85	41.3
100-0000-320-237	.00	.00	7,000.00	7,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	150,930.22	845,055.31	1,836,233.00	991,177.69	46.0
<u>LICENSES AND PERMITS</u>					
100-0000-330-301	560.00	44,031.80	83,189.97	39,158.17	52.9
100-0000-330-302	.00	10,500.00	20,400.00	9,900.00	51.5
100-0000-330-303	18,991.98	91,677.86	78,000.00	13,677.86	117.5
100-0000-330-304	200.00	1,280.00	18,632.00	17,352.00	6.9
100-0000-330-305	.00	74,180.01	131,000.00	56,819.99	56.6
100-0000-330-306	.00	200.00	600.00	400.00	33.3
100-0000-330-307	1,240.00	2,370.60	7,000.00	4,629.40	33.9
TOTAL LICENSES AND PERMITS	20,991.98	224,240.27	338,821.97	114,581.70	66.2

CITY OF SOUTH TUCSON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
100-0000-340-367	.00	680.09	991.00	310.91	68.6
100-0000-340-405	260.00	7,688.90	4,803.00	(2,885.90)	160.1
100-0000-340-408	6.34	191.19	715.00	523.81	26.7
100-0000-340-410	.00	217.13	1,868.00	1,650.87	11.6
100-0000-340-411	.00	70.69	68.00	(2.69)	104.0
100-0000-340-412	259.77	1,609.76	7,557.00	5,947.24	21.3
100-0000-340-413	8.80	211.86	1,044.00	832.14	20.3
100-0000-340-414	46.67	497.21	2,372.00	1,874.79	21.0
100-0000-340-415	8.59	398.55	1,459.00	1,060.45	27.3
100-0000-340-416	218.45	1,427.60	3,824.00	2,396.40	37.3
100-0000-340-418	3.97	3.97	81.00	77.03	4.9
100-0000-340-419	.00	12.33	98.00	85.67	12.6
100-0000-340-424	145.88	1,801.92	6,658.00	4,856.08	27.1
100-0000-340-425	216.84	1,791.58	434.00	(1,357.58)	412.8
100-0000-340-430	158.35	899.22	3,419.00	2,519.78	26.3
100-0000-340-432	367.72	2,311.75	4,566.00	2,254.25	50.6
100-0000-340-433	.00	162.46	104.00	(58.46)	156.2
100-0000-340-434	3,820.76	19,210.74	44,644.00	25,433.26	43.0
100-0000-340-435	10.31	826.67	3,671.00	2,844.33	22.5
100-0000-340-437	.00	6.32	70.00	63.68	9.0
100-0000-340-439	75.91	386.27	763.00	376.73	50.6
100-0000-340-440	.00	330.00	300.00	(30.00)	110.0
100-0000-340-441	.00	.00	474.00	474.00	.0
100-0000-340-444	.00	.00	3.00	3.00	.0
100-0000-340-445	.00	11.97	16.00	4.03	74.8
TOTAL FINES AND FORFEITURES	5,608.36	40,748.18	90,002.00	49,253.82	45.3
<u>MISCELLANEOUS REVENUE</u>					
100-0000-360-602	.00	2,570.95	4,000.00	1,429.05	64.3
100-0000-360-604	.00	.00	2,000.00	2,000.00	.0
100-0000-360-605	312.00	1,160.86	10,000.00	8,839.14	11.6
100-0000-360-606	.00	150.00	.00	(150.00)	.0
100-0000-360-610	.00	7,829.17	.00	(7,829.17)	.0
100-0000-360-614	.00	28.89	900.00	871.11	3.2
100-0000-360-619	.00	5,341.25	13,000.00	7,658.75	41.1
100-0000-360-620	(1,000.00)	.00	.00	.00	.0
100-0000-360-626	.00	246.53	2,500.00	2,253.47	9.9
100-0000-360-627	.00	170.00	900.00	730.00	18.9
100-0000-360-628	.00	.00	10,000.00	10,000.00	.0
TOTAL MISCELLANEOUS REVENUE	(688.00)	17,497.65	43,300.00	25,802.35	40.4

CITY OF SOUTH TUCSON
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
100-0000-370-704 SPECIAL REFUSE FEES	.00	.00	1,000.00	1,000.00	.0
100-0000-370-709 PLANNING & ZONING FEES	.00	.00	500.00	500.00	.0
TOTAL CHARGES FOR SERVICES	.00	.00	1,500.00	1,500.00	.0
TOTAL FUND REVENUE	515,322.53	2,634,859.99	6,256,498.97	3,621,638.98	42.1

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY MANAGER ADMINISTRATION</u>					
100-1100-510-111 SALARIES	7,657.12	42,787.35	93,406.98	50,619.63	45.8
100-1100-510-113 FICA	464.42	2,595.32	5,790.79	3,195.47	44.8
100-1100-510-114 STATE RETIREMENT	931.87	5,207.22	11,367.92	6,160.70	45.8
100-1100-510-116 HEALTH INSURANCE	561.10	3,124.30	6,479.20	3,354.90	48.2
100-1100-510-117 WORKERS COMPENSATION	18.90	115.01	223.69	108.68	51.4
100-1100-510-121 MEDICARE	108.61	606.96	1,354.16	747.20	44.8
100-1100-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	800.00	800.00	.0
100-1100-610-220 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
100-1100-610-221 ATTORNEY FEES	2,083.33	62,499.98	145,000.00	82,500.02	43.1
100-1100-610-222 OUTSIDE LEGAL SERVICES	119.50	119.50	500.00	380.50	23.9
100-1100-610-240 COMMUNICATIONS	59.21	118.42	800.00	681.58	14.8
100-1100-610-270 CONTRACTS	.00	.00	13,843.00	13,843.00	.0
100-1100-610-280 MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
100-1100-610-310 GAS, OIL AND TIRES	38.10	162.51	250.00	87.49	65.0
100-1100-610-320 VEHICLE REPAIR	.00	.00	300.00	300.00	.0
100-1100-610-330 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
100-1100-610-350 OPERATING SUPPLIES	.00	132.75	1,000.00	867.25	13.3
100-1100-610-372 POSTAGE AND SHIPPING	.00	17.03	.00	(17.03)	.0
TOTAL CITY MANAGER ADMINISTRATION	12,042.16	117,486.35	284,215.74	166,729.39	41.3
<u>MAYOR AND COUNCIL</u>					
100-1200-510-111 SALARIES	1,400.00	7,228.57	19,200.00	11,971.43	37.7
100-1200-510-113 FICA	86.80	448.17	1,190.00	741.83	37.7
100-1200-510-114 STATE RETIREMENT	962.81	4,973.13	11,712.00	6,738.87	42.5
100-1200-510-117 WORKERS COMPENSATION	3.84	19.84	46.00	26.16	43.1
100-1200-510-121 MEDICARE	20.30	104.81	278.00	173.19	37.7
100-1200-610-225 TRAINING AND TRAVEL	.00	1,456.58	900.00	(556.58)	161.8
100-1200-610-240 COMMUNICATIONS	59.20	118.40	400.00	281.60	29.6
100-1200-610-270 CONTRACTS	.00	4,350.00	4,350.00	.00	100.0
100-1200-610-280 MISCELLANEOUS EXPENSE	260.89	260.89	250.00	(10.89)	104.4
100-1200-610-330 OFFICE SUPPLIES	.00	.00	100.00	100.00	.0
100-1200-610-350 OPERATING SUPPLIES	.00	.00	2,531.12	2,531.12	.0
100-1200-610-372 POSTAGE AND SHIPPING	.00	3.31	.00	(3.31)	.0
100-1200-710-410 EQUIPMENT	.00	.00	550.00	550.00	.0
TOTAL MAYOR AND COUNCIL	2,793.84	18,963.70	41,507.12	22,543.42	45.7

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE COURT</u>					
100-1300-510-111 SALARIES	11,824.16	60,378.67	124,530.00	64,151.33	48.5
100-1300-510-113 FICA	693.74	3,524.08	7,721.16	4,197.08	45.6
100-1300-510-114 STATE RETIREMENT	1,438.99	7,348.03	15,155.56	7,807.53	48.5
100-1300-510-116 HEALTH INSURANCE	1,761.38	9,810.97	20,151.36	10,340.39	48.7
100-1300-510-117 WORKERS COMPENSATION	26.22	159.12	298.23	139.11	53.4
100-1300-510-121 MEDICARE	162.23	824.13	1,805.86	981.73	45.6
100-1300-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	50.00	125.00	60.00	(65.00)	208.3
100-1300-610-220 PROFESSIONAL SERVICES	50.00	875.00	4,000.00	3,125.00	21.9
100-1300-610-221 ATTORNEY SERVICES	.00	.00	15,180.00	15,180.00	.0
100-1300-610-222 OUTSIDE LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
100-1300-610-223 BANK FEES	95.70	592.11	2,275.00	1,682.89	26.0
100-1300-610-225 TRAINING AND TRAVEL	.00	.00	750.00	750.00	.0
100-1300-610-240 COMMUNICATIONS	59.21	118.42	333.24	214.82	35.5
100-1300-610-250 UTILITIES	433.58	3,335.06	3,249.00	(86.06)	102.7
100-1300-610-270 CONTRACTS	4,678.37	34,894.53	68,000.00	33,105.47	51.3
100-1300-610-330 OFFICE SUPPLIES	.00	71.75	1,200.00	1,128.25	6.0
100-1300-610-350 OPERATING SUPPLIES	(1,533.32)	1,850.96	750.00	(1,100.96)	246.8
100-1300-610-372 POSTAGE AND SHIPPING	14.08	171.90	900.00	728.10	19.1
TOTAL MAGISTRATE COURT	19,754.34	124,079.73	267,359.41	143,279.68	46.4
<u>CITY CLERK & PERSONNEL</u>					
100-1400-510-111 SALARIES	2,008.28	16,552.32	71,418.85	54,866.53	23.2
100-1400-510-113 FICA	.00	244.37	4,427.57	4,183.20	5.5
100-1400-510-114 STATE RETIREMENT	.00	392.61	11,934.51	11,541.90	3.3
100-1400-510-116 HEALTH INSURANCE	.00	301.45	16,229.16	15,927.71	1.9
100-1400-510-117 WORKERS COMPENSATION	.00	11.08	(1,312.17)	(1,323.25)	.8
100-1400-510-121 MEDICARE	.00	57.14	1,035.67	978.53	5.5
100-1400-610-210 ADVERTISING	.00	.00	700.00	700.00	.0
100-1400-610-224 ELECTION FEES	.00	358.45	2,000.00	1,641.55	17.9
100-1400-610-225 TRAINING AND TRAVEL	.00	.00	200.00	200.00	.0
100-1400-610-240 COMMUNICATIONS	124.20	508.40	850.00	341.60	59.8
100-1400-610-250 UTILITIES	.00	.00	818.00	818.00	.0
100-1400-610-270 CONTRACTS	1,720.63	6,726.00	7,700.00	974.00	87.4
100-1400-610-330 OFFICE SUPPLIES	.00	.00	825.00	825.00	.0
100-1400-610-350 OPERATING SUPPLIES	.00	.00	232.50	232.50	.0
100-1400-610-372 POSTAGE AND SHIPPING	11.28	52.49	1,267.50	1,215.01	4.1
100-1400-710-410 EQUIPMENT	.00	1,476.25	.00	(1,476.25)	.0
TOTAL CITY CLERK & PERSONNEL	3,864.39	26,680.56	118,326.59	91,646.03	22.6

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
100-1500-510-111 SALARIES	7,412.38	55,862.75	118,600.21	62,737.46	47.1
100-1500-510-113 FICA	586.53	3,547.78	7,353.67	3,805.89	48.3
100-1500-510-114 STATE RETIREMENT	1,143.10	6,712.12	14,433.75	7,721.63	46.5
100-1500-510-116 HEALTH INSURANCE	1,075.17	7,535.82	25,614.07	18,078.25	29.4
100-1500-510-117 WORKERS COMPENSATION	22.22	181.55	284.56	103.01	63.8
100-1500-510-121 MEDICARE	137.16	829.61	1,718.35	888.74	48.3
100-1500-610-210 ADVERTISING	.00	.00	500.00	500.00	.0
100-1500-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	400.00	400.00	.0
100-1500-610-223 AUDIT FEES	(4,000.00)	.00	31,500.00	31,500.00	.0
100-1500-610-225 TRAINING AND TRAVEL	.00	.00	300.00	300.00	.0
100-1500-610-240 COMMUNICATIONS	189.21	842.71	1,687.00	844.29	50.0
100-1500-610-270 CONTRACTS	990.00	5,940.00	16,067.00	10,127.00	37.0
100-1500-610-330 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
100-1500-610-350 OPERATING SUPPLIES	.00	257.29	1,500.00	1,242.71	17.2
100-1500-610-372 POSTAGE AND SHIPPING	130.66	373.54	1,500.00	1,126.46	24.9
100-1500-710-410 EQUIPMENT	.00	.00	500.00	500.00	.0
TOTAL FINANCE	7,686.43	82,083.17	223,458.61	141,375.44	36.7
<u>INFORMATION TECHNOLOGIES</u>					
100-1550-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	300.00	300.00	.0
100-1550-610-240 COMMUNICATIONS	.00	.00	200.00	200.00	.0
100-1550-610-270 CONTRACTS	9,861.45	48,481.10	69,000.00	20,518.90	70.3
100-1550-610-280 MISCELLANEOUS EXPENSE	.00	.00	361.00	361.00	.0
100-1550-610-350 OPERATING SUPPLIES	.00	.00	3,000.00	3,000.00	.0
100-1550-710-410 EQUIPMENT	2,235.40	9,835.40	16,000.00	6,164.60	61.5
100-1550-710-430 IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
TOTAL INFORMATION TECHNOLOGIES	12,096.85	58,316.50	98,861.00	40,544.50	59.0

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENTAL SERVICES</u>					
100-1700-510-111 SALARIES	9,129.75	38,120.41	135,292.38	97,171.97	28.2
100-1700-510-112 OVERTIME	.00	103.73	.00	(103.73)	.0
100-1700-510-113 FICA	535.73	2,205.56	8,387.42	6,181.86	26.3
100-1700-510-114 STATE RETIREMENT	1,030.18	4,240.99	15,226.52	10,985.53	27.9
100-1700-510-116 HEALTH INSURANCE	406.78	8,909.35	32,672.41	23,763.06	27.3
100-1700-510-117 WORKERS COMPENSATION	75.85	595.18	325.39	(269.79)	182.9
100-1700-510-121 MEDICARE	125.29	528.88	1,961.49	1,432.61	27.0
100-1700-610-210 ADVERTISING	.00	.00	50.00	50.00	.0
100-1700-610-225 TRAINING AND TRAVEL	.00	.00	3,500.00	3,500.00	.0
100-1700-610-240 COMMUNICATIONS	59.20	118.40	990.00	871.60	12.0
100-1700-610-270 CONTRACTS	.00	34,924.50	10,065.00	(24,859.50)	347.0
100-1700-610-280 MISCELLANEOUS EXPENSE	.00	.00	76.00	76.00	.0
100-1700-610-320 VEHICLE REPAIR	.00	704.08	600.00	(104.08)	117.4
100-1700-610-350 OPERATING SUPPLIES	.00	.00	1,500.00	1,500.00	.0
100-1700-610-370 INITIAL UNIFORM ISSUE	.00	.00	300.00	300.00	.0
100-1700-610-372 POSTAGE AND SHIPPING	.00	38.93	513.00	474.07	7.6
100-1700-710-410 EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL DEVELOPMENTAL SERVICES	11,362.78	90,490.01	212,459.61	121,969.60	42.6
<u>FIRE DEPARTMENT</u>					
100-3000-510-111 SALARIES	7,857.54	59,060.82	137,521.26	78,460.44	43.0
100-3000-510-112 OVERTIME	181.51	6,199.38	29,652.00	23,452.62	20.9
100-3000-510-114 STATE RETIREMENT	206,161.90	207,105.00	418,968.45	211,863.45	49.4
100-3000-510-116 HEALTH INSURANCE	496.40	2,883.42	26,483.40	23,599.98	10.9
100-3000-510-117 WORKERS COMPENSATION	211.50	2,553.29	5,885.09	3,331.80	43.4
100-3000-510-118 UNIFORM/SHOE ALLOWANCE	75.00	610.71	2,925.00	2,314.29	20.9
100-3000-510-121 MEDICARE	78.90	876.50	2,423.99	1,547.49	36.2
100-3000-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	1,100.00	1,100.00	.0
100-3000-610-220 PROFESSIONAL SEVICES	.00	1,504.44	2,970.00	1,465.56	50.7
100-3000-610-225 TRAINING AND TRAVEL	.00	200.00	500.00	300.00	40.0
100-3000-610-227 PHYSICAL & FIT TESTING EXPENSE	.00	.00	5,000.00	5,000.00	.0
100-3000-610-240 COMMUNICATIONS	2,168.21	4,336.42	8,500.00	4,163.58	51.0
100-3000-610-270 CONTRACTS	5,250.00	35,349.74	65,000.00	29,650.26	54.4
100-3000-610-280 MISCELLANEOUS EXPENSE	.00	.00	1,500.00	1,500.00	.0
100-3000-610-310 GAS, OIL AND TIRES	1,280.93	4,690.36	8,500.00	3,809.64	55.2
100-3000-610-320 VEHICLE REPAIR	246.31	4,490.07	7,000.00	2,509.93	64.1
100-3000-610-330 OFFICE SUPPLIES	.00	146.75	600.00	453.25	24.5
100-3000-610-340 OPERATING REPAIRS	1,898.19	1,898.19	2,500.00	601.81	75.9
100-3000-610-350 OPERATING SUPPLIES	2,524.10	7,567.87	14,000.00	6,432.13	54.1
100-3000-610-355 COMMUNITY ACTIVITIES	.00	.00	100.00	100.00	.0
100-3000-610-370 INITIAL UNIFORM ISSUE	.00	.00	1,500.00	1,500.00	.0
100-3000-610-372 POSTAGE AND SHIPPING	.00	.00	750.00	750.00	.0
100-3000-710-410 EQUIPMENT	.00	.00	9,000.00	9,000.00	.0
TOTAL FIRE DEPARTMENT	228,430.49	339,472.96	752,379.19	412,906.23	45.1

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RESERVE FIRE DEPARTMENT</u>					
100-3750-510-111 SALARIES	31,672.33	164,277.10	265,143.25	100,866.15	62.0
100-3750-510-112 OVERTIME	2,150.55	10,280.41	.00	(10,280.41)	.0
100-3750-510-113 FICA	2,097.03	10,785.57	16,438.96	5,653.39	65.6
100-3750-510-114 VOLUNTEER PENSION PLAN	1,974.33	7,672.31	13,256.71	5,584.40	57.9
100-3750-510-117 WORKERS COMPENSATION	1,210.80	7,134.59	9,333.67	2,199.08	76.4
100-3750-510-121 MEDICARE	490.52	2,522.50	3,844.39	1,321.89	65.6
100-3750-610-370 INITIAL UNIFORM ISSUE	.00	560.66	1,500.00	939.34	37.4
TOTAL RESERVE FIRE DEPARTMENT	39,595.56	203,233.14	309,516.98	106,283.84	65.7
<u>POLICE DEPARTMENT</u>					
100-4000-510-111 SALARIES	68,775.16	187,956.56	623,527.12	435,570.56	30.1
100-4000-510-112 OVERTIME	3,936.27	17,037.73	12,000.00	(5,037.73)	142.0
100-4000-510-113 FICA	4,437.05	12,368.93	39,402.69	27,033.76	31.4
100-4000-510-114 STATE RETIREMENT	155,462.84	330,114.68	909,186.36	579,071.68	36.3
100-4000-510-116 HEALTH INSURANCE	6,594.93	18,734.82	75,923.11	57,188.29	24.7
100-4000-510-117 WORKERS COMPENSATION	3,078.63	9,332.95	28,225.59	18,892.64	33.1
100-4000-510-118 UNIFORM/SHOE ALLOWANCE	1,304.38	11,307.91	12,000.00	692.09	94.2
100-4000-510-121 MEDICARE	1,037.69	2,892.72	9,215.40	6,322.68	31.4
100-4000-530-310 GAS, OIL AND TIRES (GAS ONLY)	3,860.22	15,931.59	35,000.00	19,068.41	45.5
100-4000-610-210 ADVERTISING	.00	.00	150.00	150.00	.0
100-4000-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	1,500.00	1,500.00	.0
100-4000-610-220 PROFESSIONAL FEES	1,366.00	8,055.00	2,500.00	(5,555.00)	322.2
100-4000-610-225 TRAINING AND TRAVEL	382.50	2,519.94	7,000.00	4,480.06	36.0
100-4000-610-240 COMMUNICATIONS	9,288.33	25,117.33	50,000.00	24,882.67	50.2
100-4000-610-270 CONTRACTS	13,575.38	61,521.13	86,000.00	24,478.87	71.5
100-4000-610-280 MISCELLANEOUS EXPENSE	128.80	302.40	2,000.00	1,697.60	15.1
100-4000-610-281 TOWING AND STORAGE - IMPOUND	.00	171.00	500.00	329.00	34.2
100-4000-610-287 UNDERCOVER INVESTIGATIVE	.00	.00	2,000.00	2,000.00	.0
100-4000-610-310 GAS, OIL AND TIRES (NON-GAS)	.00	.00	8,000.00	8,000.00	.0
100-4000-610-320 VEHICLE REPAIR	1,344.17	12,737.55	13,000.00	262.45	98.0
100-4000-610-330 OFFICE SUPPLIES	.00	.00	900.00	900.00	.0
100-4000-610-340 OPERATING REPAIRS	.00	85.00	1,000.00	915.00	8.5
100-4000-610-350 OPERATING SUPPLIES	.00	659.70	7,500.00	6,840.30	8.8
100-4000-610-370 INITIAL UNIFORM ISSUE	.00	.00	2,000.00	2,000.00	.0
100-4000-610-372 POSTAGE AND SHIPPING	.66	244.06	1,044.00	799.94	23.4
100-4000-710-410 EQUIPMENT	7,561.41	7,939.25	20,000.00	12,060.75	39.7
TOTAL POLICE DEPARTMENT	282,134.42	725,030.25	1,949,574.27	1,224,544.02	37.2

CITY OF SOUTH TUCSON
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEA AGENT</u>					
100-4200-510-112 OVERTIME	1,957.95	10,676.59	19,000.00	8,323.41	56.2
100-4200-510-113 FICA	116.04	370.77	1,178.00	807.23	31.5
100-4200-510-114 STATE RETIREMENT	2,826.69	9,031.99	27,430.00	18,398.01	32.9
100-4200-510-116 HEALTH INSURANCE	274.58	878.06	.00	(878.06)	.0
100-4200-510-117 WORKERS COMPENSATION	65.17	208.26	1,621.00	1,412.74	12.9
100-4200-510-121 MEDICARE	27.14	86.71	276.00	189.29	31.4
TOTAL DEA AGENT	5,267.57	21,252.38	49,505.00	28,252.62	42.9
<u>POLICE RESERVES</u>					
100-4300-510-111 SALARIES	7,759.75	23,329.61	45,717.73	22,388.12	51.0
100-4300-510-112 OVERTIME	241.92	1,249.80	.00	(1,249.80)	.0
100-4300-510-113 FICA	496.12	1,523.96	2,833.99	1,310.03	53.8
100-4300-510-117 WORKERS COMPENSATION	352.29	1,159.29	1,972.79	813.50	58.8
100-4300-510-121 MEDICARE	116.04	356.40	664.01	307.61	53.7
TOTAL POLICE RESERVES	8,966.12	27,619.06	51,188.52	23,569.46	54.0
<u>RESERVE DETECTIVE(S)</u>					
100-4400-510-111 SALARIES	3,027.17	10,055.11	20,641.00	10,585.89	48.7
100-4400-510-113 FICA	187.68	623.41	1,280.00	656.59	48.7
100-4400-510-117 WORKERS COMPENSATION	133.18	484.11	904.00	419.89	53.6
100-4400-510-121 MEDICARE	43.89	145.79	298.00	152.21	48.9
TOTAL RESERVE DETECTIVE(S)	3,391.92	11,308.42	23,123.00	11,814.58	48.9
<u>CIVILIAN POLICE DEPARTMENT</u>					
100-4500-510-111 SALARIES	3,709.92	26,203.10	60,066.60	33,863.50	43.6
100-4500-510-113 FICA	230.02	1,614.22	3,724.20	2,109.98	43.3
100-4500-510-114 STATE RETIREMENT	451.49	3,157.03	7,310.23	4,153.20	43.2
100-4500-510-116 HEALTH INSURANCE	11.38	1,901.00	3,150.84	1,249.84	60.3
100-4500-510-117 WORKERS COMPENSATION	8.10	69.62	144.34	74.72	48.2
100-4500-510-121 MEDICARE	53.79	377.50	871.24	493.74	43.3
100-4500-610-270 CONTRACTS	.00	391.00	.00	(391.00)	.0
TOTAL CIVILIAN POLICE DEPARTMENT	4,464.70	33,713.47	75,267.45	41,553.98	44.8

CITY OF SOUTH TUCSON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
100-5000-510-111 SALARIES	6,811.95	30,233.61	99,145.10	68,911.49	30.5
100-5000-510-113 FICA	414.53	1,831.08	6,147.23	4,316.15	29.8
100-5000-510-114 STATE RETIREMENT	598.05	3,240.74	10,504.21	7,263.47	30.9
100-5000-510-116 HEALTH INSURANCE	725.14	3,569.16	12,158.90	8,589.74	29.4
100-5000-510-117 WORKERS COMPENSATION	116.89	584.19	1,680.98	1,096.79	34.8
100-5000-510-121 MEDICARE	96.94	428.32	1,436.73	1,008.41	29.8
100-5000-610-220 PROFESSIONAL FEES	.00	300.00	800.00	500.00	37.5
100-5000-610-240 COMMUNICATIONS	124.20	508.40	1,200.00	691.60	42.4
100-5000-610-270 CONTRACTS	.00	63.13	.00	63.13)	.0
100-5000-610-280 MISCELLANEOUS EXPENSE	.00	.00	80.00	80.00	.0
100-5000-610-320 VEHICLE REPAIR	.00	275.74	1,800.00	1,524.26	15.3
100-5000-610-330 OFFICE SUPPLIES	.00	.00	1,800.00	1,800.00	.0
100-5000-610-340 OPERATING REPAIRS	.00	.00	200.00	200.00	.0
100-5000-610-350 OPERATING SUPPLIES	.00	6,126.73	12,159.00	6,032.27	50.4
100-5000-610-372 POSTAGE AND SHIPPING	.00	.00	750.00	750.00	.0
TOTAL PUBLIC WORKS	8,887.70	47,161.10	149,862.15	102,701.05	31.5
<u>PUBLIC BUILDINGS</u>					
100-5500-610-240 COMMUNICATIONS	.00	.00	500.00	500.00	.0
100-5500-610-270 CONTRACTS	1,048.98	3,668.02	16,000.00	12,331.98	22.9
100-5500-610-280 MISCELLANEOUS EXPENSE	.00	.00	2,000.00	2,000.00	.0
100-5500-610-340 OPERATING REPAIRS	1,565.00	6,106.60	29,500.00	23,393.40	20.7
100-5500-610-350 OPERATING SUPPLIES	.00	.00	5,500.00	5,500.00	.0
100-5500-710-410 EQUIPMENT	8,400.00	11,936.99	.00	11,936.99)	.0
100-5500-710-430 IMPROVEMENTS	.00	603.70	250,000.00	249,396.30	.2
TOTAL PUBLIC BUILDINGS	11,013.98	22,315.31	303,500.00	281,184.69	7.4

CITY OF SOUTH TUCSON
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FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
100-5600-510-116	.00	(1,555.15)	509.32	2,064.47	(305.3)
100-5600-510-122	1,080.00	1,080.00	43,234.81	42,154.81	2.5
100-5600-610-220	2,000.00	2,000.00	1,500.00	(500.00)	133.3
100-5600-610-222	485.11	6,436.65	6,000.00	(436.65)	107.3
100-5600-610-230	3,454.92	52,819.45	176,000.00	123,180.55	30.0
100-5600-610-235	.00	.00	20,000.00	20,000.00	.0
100-5600-610-240	2,895.59	11,184.43	45,000.00	33,815.57	24.9
100-5600-610-250	5,175.95	31,729.47	78,000.00	46,270.53	40.7
100-5600-610-270	4,139.03	20,252.23	17,000.00	(3,252.23)	119.1
100-5600-610-271	2,331.55	19,919.04	120,000.00	100,080.96	16.6
100-5600-610-280	1,999.77	3,027.09	9,000.00	5,972.91	33.6
100-5600-610-350	.00	1,742.14	5,001.00	3,258.86	34.8
100-5600-610-607	.00	(45.92)	.00	45.92	.0
100-5600-750-500	.00	15,000.00	191,540.00	176,540.00	7.8
100-5600-750-501	.00	3,041.25	15,000.00	11,958.75	20.3
100-5600-750-503	.00	23,598.12	15,000.00	(8,598.12)	157.3
TOTAL NON-DEPARTMENTAL	23,561.92	190,228.80	742,785.13	552,556.33	25.6
<u>DEBT SERVICE DEPARTMENT</u>					
100-6000-620-510	.00	.00	3,245.00	3,245.00	.0
100-6000-620-520	115.92	2,089.72	20,000.00	17,910.28	10.5
100-6000-620-530	1,333.13	6,796.97	2,000.00	(4,796.97)	339.9
100-6000-620-540	.00	44,706.89	78,031.36	33,324.47	57.3
100-6000-620-550	.00	35,527.47	45,756.46	10,228.99	77.6
100-6000-620-570	.00	.00	93,500.00	93,500.00	.0
TOTAL DEBT SERVICE DEPARTMENT	1,449.05	89,121.05	242,532.82	153,411.77	36.8
<u>TRANSFERS OUT - BOND</u>					
100-7000-630-501	67,988.49	202,217.65	402,687.50	200,469.85	50.2
TOTAL TRANSFERS OUT - BOND	67,988.49	202,217.65	402,687.50	200,469.85	50.2
TOTAL FUND EXPENDITURES	754,752.71	2,430,773.61	6,298,110.09	3,867,336.48	38.6
NET REVENUE OVER EXPENDITURES	(239,430.18)	204,086.38	(41,611.12)	(245,697.50)	490.5