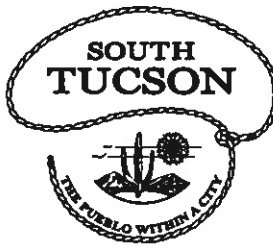


MAYOR  
BOB TESO

VICE MAYOR  
HERMAN LOPEZ

ACTING MAYOR  
PAUL DIAZ

COUNCIL MEMBERS  
AKANNI OYEBOLA  
RITA ROGERS  
ANITA ROMERO  
ROBERT ROMERO



1601 SOUTH SIXTH AVENUE  
SOUTH TUCSON, AZ 85713  
(520) 792-2424  
FAX (520) 628-9619

CITY MANAGER  
JOHN F. VIDAURRI

## MEMORANDUM

Date: November 5, 2019  
To: All Councilmembers  
Through: John Vidaurri, City Manager  
From: Lourdes Aguirre, Finance Director

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**Subject: Fiscal Year 2019 General Fund Unaudited Financials**

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Dear Mayor & Council,

Attached you will find a copy of the unaudited general fund financials for Fiscal Year 2019. A more complete review of city finances including restricted funds is being prepared for release / presentation at a future council meeting.

**Prior Year Highlights:**

- According to unaudited financials the city experienced a net surplus of \$101,596  
*(you may recall the unassigned fund balance reported in Fiscal Year 2018 was \$681,845)*
- All annual required pension payment were met
- Most savings were generated through vacancies

**Current Year Status:**

- General fund financials for the first quarter are being completed for your review.
- There may be room for a few favorable revenue and expenditure adjustments. We will work to update the needs assessment list (previously presented to Mayor & Council).
- Both the City Manager and I continue to work with our Financial Advisors and potential lenders to answer any questions and concerns.

Should you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in cursive script that reads "Lourdes Aguirre".

Lourdes Aguirre  
Finance Director

**FISCAL YEAR 2019 - FINANCIAL REPORT, PAGE 1  
(UNAUDITED)**

Memorandum to Mayor & Council, 11/05/2019

CITY OF SOUTH TUCSON  
General Fund Revenue & Expenditure Summary  
Period: 07/01/2018 - 06/30/2019

<u>REVENUES</u>	FISCAL 2019 ACTUALS	FISCAL 2019 BUDGET	PCNT	Unearned / Unexpended
TAXES	\$ 3,044,176	\$ 2,778,955	109.5%	\$ 265,221
PROPERTY TAXES	53,059	54,574	97.2%	(1,515)
INTERGOVERNMENTAL REVENUE	1,538,285	1,532,034	100.4%	6,251
LICENSES AND PERMITS	298,618	306,110	97.6%	(7,492)
FINES AND FORFEITURES	84,462	90,000	93.8%	(5,538)
MISCELLANEOUS REVENUE	96,713	39,760	243.2%	56,953
CHARGES FOR SERVICES	11,371	2,000	568.5%	9,371
<b>TOTAL REVENUE</b>	<b>\$ 5,126,684</b>	<b>\$ 4,803,433</b>	<b>106.7%</b>	<b>\$ 323,251</b>
<u>EXPENSES</u>				
OPERATING ADMINISTRATION	\$ -	\$ -	0.0%	\$ -
CITY MANAGER ADMINISTRATION	\$ 237,499.64	248,245	95.7%	(10,745)
MAYOR & COUNCIL	\$ 39,111.48	31,547	124.0%	7,564
MAGISTRATE COURT	\$ 214,415.42	213,704	100.3%	711
CITY CLERK & PERSONNEL	\$ 114,062.29	110,873	102.9%	3,189
FINANCE	\$ 177,329.57	176,560	100.4%	770
INFORMATION TECHNOLOGY	\$ 80,765.87	88,421	91.3%	(7,655)
DEVELOPMENTAL SERVICES	\$ 135,287.70	164,379	82.3%	(29,091)
FIRE DEPT	\$ 415,330.37	391,330	106.1%	24,000
FIRE RESERVES	\$ 294,069.87	259,305	113.4%	34,765
POLICE DEPT	\$ 1,692,329.44	1,722,898	98.2%	(30,569)
DEA AGENT	\$ 53,597.13	37,375	143.4%	16,222
POLICE RESERVES	\$ 48,857.21	40,260	121.4%	8,597
POLICE DETECTIVE(S)	\$ 15,978.63	16,103	99.2%	(124)
CIVILIAN POLICE	\$ 78,521.72	90,400	86.9%	(11,878)
PUBLIC WORKS	\$ 100,766.08	97,085	103.8%	3,681
PUBLIC WORKS BUILDINGS	\$ 12,604.87	24,931	50.6%	(12,326)
DEBT SERVICE (LEASES & SETTLEMENTS)	\$ 163,366.88	150,487	108.6%	12,880
BOND PAYMENT (P&I)	\$ 600,112.50	600,831	99.9%	(719)
NON-DEPARTMENTAL	\$ 551,081.82	533,667	103.3%	17,415
<b>TOTAL GF EXPENDITURES</b>	<b>\$ 5,025,088</b>	<b>\$ 4,998,401</b>	<b>100.53%</b>	<b>\$ 26,687</b>
Net Surplus/(Deficit)	\$ 101,596	\$ (194,968)	6.20%	\$ 296,564

*The City of South Tucson uses a modified accrual basis. Under this method, the City accrues all revenues and expenditures at year end. All other month to month activity is captured on a cash basis.*

CITY OF SOUTH TUCSON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

UNAUDITED

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
100-0000-310-101	PROPERTY TAXES	.00	53,058.76	54,574.00	1,515.24	97.2
100-0000-310-102	TRANS PRIV (SALES)	.00	3,044,176.13	2,778,955.00	( 265,221.13)	109.5
	<b>TOTAL TAXES</b>	<b>.00</b>	<b>3,097,234.89</b>	<b>2,833,529.00</b>	<b>( 263,705.89)</b>	<b>109.3</b>
<u>INTERGOVERNMENTAL REVENUE</u>						
100-0000-320-201	URBAN REVENUE SHARING	.00	683,366.54	683,344.00	( 22.54)	100.0
100-0000-320-202	STATE SALES TAX	.00	568,059.58	562,600.00	( 5,459.58)	101.0
100-0000-320-203	AUTO LIEU TAX	.00	259,097.61	269,090.00	9,992.39	96.3
100-0000-320-236	DEA TASK FORCE EXP REIMB	.00	24,420.97	17,000.00	( 7,420.97)	143.7
100-0000-320-237	STHA PAYMENT IN LIEU OF TAXES	.00	3,340.12	.00	( 3,340.12)	.0
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>.00</b>	<b>1,538,284.82</b>	<b>1,532,034.00</b>	<b>( 6,250.82)</b>	<b>100.4</b>
<u>LICENSES AND PERMITS</u>						
100-0000-330-301	OCCUPATIONAL LICENSES	.00	80,739.39	82,068.00	1,328.61	98.4
100-0000-330-302	LIQUOR LICENSES	.00	18,350.00	21,720.00	3,370.00	84.5
100-0000-330-303	BUILDING PERMITS	.00	57,274.03	55,000.00	( 2,274.03)	104.1
100-0000-330-304	BUSINESS LICENSES	.00	11,579.00	12,055.00	476.00	96.1
100-0000-330-305	FRANCHISE FEES	.00	122,747.60	131,000.00	8,252.40	93.7
100-0000-330-306	TOBACCO LICENSE FEE	.00	500.00	500.00	.00	100.0
100-0000-330-307	TEMPORARY OCCUPATIONAL LICENSE	.00	7,428.25	3,767.00	( 3,661.25)	197.2
	<b>TOTAL LICENSES AND PERMITS</b>	<b>.00</b>	<b>298,618.27</b>	<b>306,110.00</b>	<b>7,491.73</b>	<b>97.6</b>

NOTES:

100-0000-310-102 Trans Priv (Sales) - Variance between actuals and estimated actuals at 4/30 were \$62.7K.

100-0000-330-305 Franchise Fees - Advertising activity was low, but is projected to increase in 2020.  
 Overall year over year activity is more in line with \$125K/year.

CITY OF SOUTH TUCSON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<b>FINES AND FORFEITURES</b>						
100-0000-340-367	DSPLY SUSP PLATE	.00	1,198.66	320.00 (	878.66) 374.6	
100-0000-340-399	UNAPPLIED REVENUE	.00	1,076.68	.00 (	1,076.68) .0	
100-0000-340-401	FINES AND PENALTIES	.00 (	1,529.99)	.00	1,529.99 .0	
100-0000-340-402	JUDICIAL COLLECT ENHANCE	.00	192.57	.00 (	192.57) .0	
100-0000-340-405	DEFENSIVE DRIVING DIVERSION	.00	5,225.00	4,192.00 (	1,033.00) 124.6	
100-0000-340-408	ORDER TO SHOW CAUSE	.00	418.32	854.00	435.68 49.0	
100-0000-340-410	COMMUNITY COURT	.00	1,427.48	2,302.00	874.52 62.0	
100-0000-340-411	DRUG COURT	.00	21.80	15.00 (	6.80) 145.3	
100-0000-340-412	DEFAULT FEE	.00	5,780.33	7,283.00	1,502.67 79.4	
100-0000-340-413	QUASH WARRANT FEE	.00	724.78	749.00	24.22 96.8	
100-0000-340-414	LATE PAYMENT FEE	.00	1,955.99	2,449.00	493.01 79.9	
100-0000-340-415	TIME PAYMENT FEE	.00	897.61	1,077.00	179.39 83.3	
100-0000-340-416	COURT TECHNOLOGY ENHANCEMENT	.00	1,873.43	1,917.00	43.57 97.7	
100-0000-340-418	ADMINISTRATIVE ATTORNEY FEE	.00	98.57	189.00	90.43 52.2	
100-0000-340-419	RESEARCH AND LOCATE FEE	.00	.00	28.00	28.00 0	
100-0000-340-424	FEE FOR COSTS OF ENCARCERATION	.00	10,708.96	10,045.00 (	663.96) 106.6	
100-0000-340-425	FEE FOR COST OF ATTORNEY	.00	.00	1,320.00	1,320.00 0	
100-0000-340-426	FARE REVENUE	.00	.00	491.00	491.00 0	
100-0000-340-430	LOCAL ABSTRACT FEE	.00	3,447.75	3,846.00	398.25 89.7	
100-0000-340-431	UNCLAIMED FORFEITURE BONDS	.00	.00	17.00	17.00 0	
100-0000-340-432	CASE PROCESSING FEE	.00	4,456.63	4,171.00 (	285.63) 106.9	
100-0000-340-433	DSL DIVERSION FEE	.00	172.94	729.00	556.06 23.7	
100-0000-340-434	CITY CODE VIOLATION FINES	.00	42,403.26	42,928.00	524.74 98.8	
100-0000-340-435	PAYMENT PLAN MAINT. FEE	.00	2,612.89	3,410.00	797.11 76.6	
100-0000-340-436	DDS RESCHEDULING FEE	.00	120.00	.00 (	120.00) 0	
100-0000-340-437	VETERANS COURT	.00	66.80	16.00 (	50.80) 417.5	
100-0000-340-439	OFFICER SAFETY EQUIPMENT	.00	726.08	779.00	52.92 93.2	
100-0000-340-440	DEFERRED PROSECUTION FEE	.00	319.12	838.00	518.88 38.1	
100-0000-340-441	SUPERVISED PROBATION FEE	.00	60.35	.00 (	60.35) 0	
100-0000-340-444	CASH OVER / SHORT	.00 (	4.46)	26.00	30.46 ( 17.2)	
100-0000-340-445	ADD CONFIDEN. PRG ASSESS LOCAL	.00	10.87	9.00 (	1.87) 120.8	
<b>TOTAL FINES AND FORFEITURES</b>		<b>.00</b>	<b>84,462.42</b>	<b>90,000.00</b>	<b>5,537.58</b>	<b>93.9</b>

NOTES:

Total General Fund Fines and Forefeitures plus restricted revenues (funds 401-405) = total revenues at \$88.7K  
 Restricted revenues may only be spent as allowed by state statute or local ordinance.

CITY OF SOUTH TUCSON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
100-0000-360-602	INTEREST REVENUE	.00	15,763.38	1,000.00 (	14,763.38) 1576.3
100-0000-360-603	SALE OF ASSETS	.00	1,000.00	.00 (	1,000.00) .0
100-0000-360-604	SEIZURES	.00	2,875.00	5,000.00	2,125.00 57.5
100-0000-360-605	MISCELLANEOUS INCOME	.00	10,383.32	27,000.00	16,616.68 38.5
100-0000-360-606	IMPOUND FEES	.00	.00	6,000.00	6,000.00 .0
100-0000-360-610	INSURANCE CLAIMS	.00	6,780.04	.00 (	6,780.04) .0
100-0000-360-614	RESTITUTION - R.GARCIA	.00	503.10	760.00	256.90 66.2
100-0000-360-618	SETTLEMENT PROCEEDS	.00	4,960.70	.00 (	4,960.70) .0
100-0000-360-619	VEHICLE REVENUE (OFF DUTY)	.00	8,276.25	.00 (	8,276.25) .0
100-0000-360-624	EMPLOYEE BENEFIT ADJUSTMENTS	.00	12,939.34	.00 (	12,939.34) .0
100-0000-360-626	PACC REVENUE	.00	2,372.77	.00 (	2,372.77) .0
100-0000-360-627	POLICE REPORTS	.00	810.00	.00 (	810.00) .0
100-0000-360-628	LIEN PAYOFF	.00	5,282.57	.00 (	5,282.57) .0
100-0000-360-629	BUS PASS SALES	.00	2,898.50	.00 (	2,898.50) .0
100-0000-360-635	MEDICAL PREMIUM REBATE (MLR)	.00	21,868.40	.00 (	21,868.40) .0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>.00</b>	<b>96,713.37</b>	<b>39,760.00 (</b>	<b>56,953.37) 243.2</b>
<u>CHARGES FOR SERVICES</u>					
100-0000-370-701	RENTAL FEES	.00	9,511.57	.00 (	9,511.57) .0
100-0000-370-702	REFUSE COLLECTION FEES	.00	150.64	.00 (	150.64) .0
100-0000-370-704	SPECIAL REFUSE FEES	.00	.00	1,000.00	1,000.00 .0
100-0000-370-709	PLANNING & ZONING FEES	.00	1,708.37	1,000.00 (	708.37) 170.8
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>.00</b>	<b>11,370.58</b>	<b>2,000.00 (</b>	<b>9,370.58) 568.5</b>
	<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>5,126,684.35</b>	<b>4,803,433.00 (</b>	<b>323,251.35) 106.7</b>

NOTES:

- 100-0000-360-605 Miscellaneous Income - split and allocated to new accounts for better tracking. New accounts include: Employee Benefit Adjustments, PACC Revenue, Police Reports, Lien Payoff and Bus Pass Sales.
- 100-0000-360-602 Interest Revenue - includes dividends (gains on investments) tied to bonds. How well they do, depends on the market.
- 100-0000-360-635 Medical Premium Rebate (MLR) - issued by United Health Care for base plan savings in plan years 2017 and 2018. By law, a portion of such rebates must be refund back to employees based on their contribution level.

CITY OF SOUTH TUCSON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY MANAGER ADMINISTRATION</u>					
100-1100-510-111 SALARIES	.00	65,478.63	80,000.00	14,521.37	81.9
100-1100-510-113 FICA	.00	3,779.69	4,960.00	1,180.31	76.2
100-1100-510-114 STATE RETIREMENT	.00	6,977.20	8,424.00	1,446.80	82.8
100-1100-510-116 HEALTH INSURANCE	.00	1,786.37	6,609.00	4,822.63	27.0
100-1100-510-117 WORKERS COMPENSATION	.00	79.07	376.00	296.93	21.0
100-1100-510-121 MEDICARE	.00	883.94	1,160.00	276.06	76.2
100-1100-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	505.00	200.00	( 305.00)	252.5
100-1100-610-220 PROFESSIONAL SERVICES	.00	1,529.80	.00	( 1,529.80)	.0
100-1100-610-221 ATTORNEY FEES	.00	84,685.87	86,500.00	1,814.13	97.9
100-1100-610-222 OUTSIDE LEGAL SERVICES	.00	59,360.00	50,000.00	( 9,360.00)	118.7
100-1100-610-225 TRAINING AND TRAVEL	.00	1,706.32	965.00	( 741.32)	176.8
100-1100-610-240 COMMUNICATIONS	.00	635.44	194.00	( 441.44)	327.6
100-1100-610-270 CONTRACTS	.00	7,095.00	7,132.00	37.00	99.5
100-1100-610-280 MISCELLANEOUS EXPENSE	.00	193.97	628.00	434.03	30.9
100-1100-610-310 GAS, OIL AND TIRES	.00	589.26	110.00	( 479.26)	535.7
100-1100-610-320 VEHICLE REPAIR	.00	384.78	103.00	( 281.78)	373.6
100-1100-610-330 OFFICE SUPPLIES	.00	377.46	353.00	( 24.46)	106.9
100-1100-610-350 OPERATING SUPPLIES	.00	94.74	531.00	436.26	17.8
100-1100-610-355 COMMUNITY ACTIVITIES	.00	1,167.10	.00	( 1,167.10)	.0
100-1100-610-372 POSTAGE AND SHIPPING	.00	190.00	.00	( 190.00)	.0
<b>TOTAL CITY MANAGER ADMINISTRATION</b>	<b>.00</b>	<b>237,499.64</b>	<b>248,245.00</b>	<b>10,745.36</b>	<b>95.7</b>
<u>MAYOR AND COUNCIL</u>					
100-1200-510-111 SALARIES	.00	19,213.30	19,200.00	( 13.30)	100.1
100-1200-510-113 FICA	.00	1,191.22	1,190.00	( 1.22)	100.1
100-1200-510-114 STATE RETIREMENT	.00	11,245.44	4,536.00	( 6,709.44)	247.9
100-1200-510-117 WORKERS COMPENSATION	.00	59.98	90.00	30.02	66.6
100-1200-510-121 MEDICARE	.00	278.60	278.00	( .60)	100.2
100-1200-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	.00	24.00	24.00	.0
100-1200-610-225 TRAINING AND TRAVEL	.00	801.78	.00	( 801.78)	.0
100-1200-610-240 COMMUNICATIONS	.00	293.58	34.00	( 259.58)	863.5
100-1200-610-270 CONTRACTS	.00	4,350.00	4,350.00	.00	100.0
100-1200-610-280 MISCELLANEOUS EXPENSE	.00	302.64	1,845.00	1,542.36	16.4
100-1200-610-330 OFFICE SUPPLIES	.00	606.44	.00	( 606.44)	.0
100-1200-610-350 OPERATING SUPPLIES	.00	224.95	.00	( 224.95)	.0
100-1200-610-372 POSTAGE AND SHIPPING	.00	185.06	.00	( 185.06)	.0
100-1200-710-410 EQUIPMENT	.00	358.49	.00	( 358.49)	.0
<b>TOTAL MAYOR AND COUNCIL</b>	<b>.00</b>	<b>39,111.48</b>	<b>31,547.00</b>	<b>( 7,564.48)</b>	<b>124.0</b>

NOTES:

100-1100-610-221 Attorney Fees - variance linked to billing from defense attorney.

100-1100-610-222 Outside Legal Fees - for representation in secondary property tax lawsuit.

Remaining savings in City Manager salaries and benefits - related to City Manager vacancy for an additional 4 months.

100-1200-510-114 State Retirement - variance in budget amount.

CITY OF SOUTH TUCSON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

UNAUDITED

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE COURT</u>					
100-1300-510-111	SALARIES	.00	159,171.38	160,371.00	1,199.62 99.3
100-1300-510-113	FICA	.00	9,448.33	9,943.00	494.67 95.0
100-1300-510-114	STATE RETIREMENT	.00	12,416.97	12,552.00	135.03 98.9
100-1300-510-116	HEALTH INSURANCE	.00	8,573.83	7,750.00 (	823.83) 110.6
100-1300-510-117	WORKERS COMPENSATION	.00	482.32	754.00	271.68 64.0
100-1300-510-121	MEDICARE	.00	2,209.48	2,325.00	115.52 95.0
100-1300-610-215	MEMBERSHIP, DUES AND SUBSCRIPT	.00	25.00	60.00	35.00 41.7
100-1300-610-220	PROFESSIONAL SERVICES	.00	4,862.50	1,800.00 (	3,062.50) 270.1
100-1300-610-221	ATTORNEY SERVICES	.00	350.00	.00 (	350.00) 0
100-1300-610-222	OUTSIDE LEGAL SERVICES	.00	600.00	.00 (	600.00) 0
100-1300-610-223	BANK FEES	.00	1,183.73	2,275.00	1,091.27 52.0
100-1300-610-225	TRAINING AND TRAVEL	.00	325.00	.00 (	325.00) 0
100-1300-610-240	COMMUNICATIONS	.00	293.56	194.00 (	99.56) 151.3
100-1300-610-250	UTILITIES	.00	782.03	2,280.00	1,497.97 34.3
100-1300-610-270	CONTRACTS	.00	10,632.89	12,687.00	2,054.11 83.8
100-1300-610-280	MISCELLANEOUS EXPENSE	.00	67.61	.00 (	67.61) 0
100-1300-610-330	OFFICE SUPPLIES	.00	733.71	713.00 (	20.71) 102.9
100-1300-610-350	OPERATING SUPPLIES	.00	1,343.46	.00 (	1,343.46) 0
100-1300-610-372	POSTAGE AND SHIPPING	.00	913.62	.00 (	913.62) 0
<b>TOTAL MAGISTRATE COURT</b>		<b>.00</b>	<b>214,415.42</b>	<b>213,704.00 (</b>	<b>711.42) 100.3</b>
<u>CITY CLERK &amp; PERSONNEL</u>					
100-1400-510-111	SALARIES	.00	77,300.00	77,300.00	.00 100.0
100-1400-510-113	FICA	.00	4,793.00	4,793.00	.00 100.0
100-1400-510-114	STATE RETIREMENT	.00	9,121.00	9,121.00	.00 100.0
100-1400-510-116	HEALTH INSURANCE	.00	8,051.00	8,051.00	.00 100.0
100-1400-510-117	WORKERS COMPENSATION	.00	363.00	363.00	.00 100.0
100-1400-510-121	MEDICARE	.00	1,121.00	1,121.00	.00 100.0
100-1400-610-215	MEMBERSHIP, DUES AND SUBSCRIPT	.00	209.95	.00 (	209.95) 0
100-1400-610-224	ELECTION FEES	.00	1,835.25	5,800.00	3,964.75 31.6
100-1400-610-225	TRAINING AND TRAVEL	.00	.00	168.00	168.00 0
100-1400-610-240	COMMUNICATIONS	.00	1,073.57	.00 (	1,073.57) 0
100-1400-610-250	UTILITIES	.00	.00	818.00	818.00 0
100-1400-610-270	CONTRACTS	.00	8,695.75	2,387.00 (	6,308.75) 364.3
100-1400-610-280	MISCELLANEOUS EXPENSE	.00	173.85	.00 (	173.85) 0
100-1400-610-330	OFFICE SUPPLIES	.00	965.94	400.00 (	565.94) 241.5
100-1400-610-350	OPERATING SUPPLIES	.00	.00	100.00	100.00 0
100-1400-610-372	POSTAGE AND SHIPPING	.00	358.98	451.00	92.02 79.6
<b>TOTAL CITY CLERK &amp; PERSONNEL</b>		<b>.00</b>	<b>114,062.29</b>	<b>110,873.00 (</b>	<b>3,189.29) 102.9</b>

NOTES:

Magistrate Courts - for other expenditures, reference restricted funds 401-404.

100-1400-610-270 Contracts - for increased admin support and minute preparation.

CITY OF SOUTH TUCSON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
100-1500-510-111 SALARIES	.00	93,783.11	96,361.00	2,577.89	97.3
100-1500-510-113 FICA	.00	4,996.78	5,974.00	977.22	83.6
100-1500-510-114 STATE RETIREMENT	.00	9,679.64	11,371.00	1,691.36	85.1
100-1500-510-116 HEALTH INSURANCE	.00	14,359.63	12,967.00	( 1,392.63)	110.7
100-1500-510-117 WORKERS COMPENSATION	.00	346.17	453.00	106.83	76.4
100-1500-510-121 MEDICARE	.00	1,168.77	1,397.00	228.23	83.7
100-1500-610-210 ADVERTISING	.00	588.38	698.00	109.62	84.3
100-1500-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	350.00	400.00	50.00	87.5
100-1500-610-223 AUDIT FEES	.00	33,500.00	31,500.00	( 2,000.00)	106.4
100-1500-610-225 TRAINING AND TRAVEL	.00	60.00	336.00	276.00	17.9
100-1500-610-240 COMMUNICATIONS	.00	1,853.58	1,687.00	( 166.58)	109.9
100-1500-610-270 CONTRACTS	.00	12,837.15	10,404.00	( 2,433.15)	123.4
100-1500-610-280 MISCELLANEOUS EXPENSE	.00	5.50	12.00	6.50	45.8
100-1500-610-330 OFFICE SUPPLIES	.00	696.62	1,500.00	803.38	46.4
100-1500-610-350 OPERATING SUPPLIES	.00	495.11	1,500.00	1,004.89	33.0
100-1500-610-372 POSTAGE AND SHIPPING	.00	1,254.36	.00	( 1,254.36)	.0
100-1500-710-410 EQUIPMENT	.00	1,354.77	.00	( 1,354.77)	.0
<b>TOTAL FINANCE</b>	<b>.00</b>	<b>177,329.57</b>	<b>176,560.00</b>	<b>( 769.57)</b>	<b>100.4</b>
<u>INFORMATION TECHNOLOGIES</u>					
100-1550-610-240 COMMUNICATIONS	.00	293.58	200.00	( 93.58)	146.8
100-1550-610-270 CONTRACTS	.00	72,622.03	67,200.00	( 5,422.03)	108.1
100-1550-610-280 MISCELLANEOUS EXPENSE	.00	125.00	361.00	236.00	34.6
100-1550-610-350 OPERATING SUPPLIES	.00	.00	260.00	260.00	.0
100-1550-710-410 EQUIPMENT	.00	861.26	15,000.00	14,138.74	5.7
100-1550-710-430 IMPROVEMENTS	.00	6,864.00	5,400.00	( 1,464.00)	127.1
<b>TOTAL INFORMATION TECHNOLOGIES</b>	<b>.00</b>	<b>80,765.87</b>	<b>88,421.00</b>	<b>7,655.13</b>	<b>91.3</b>
<u>DEVELOPMENTAL SERVICES</u>					
100-1700-510-111 SALARIES	.00	98,518.79	119,703.00	21,184.21	82.3
100-1700-510-113 FICA	.00	5,527.61	7,812.00	2,284.39	70.8
100-1700-510-114 STATE RETIREMENT	.00	10,992.64	13,544.00	2,551.36	81.2
100-1700-510-116 HEALTH INSURANCE	.00	15,345.88	18,783.00	3,437.12	81.7
100-1700-510-117 WORKERS COMPENSATION	.00	1,213.46	592.00	( 621.46)	205.0
100-1700-510-121 MEDICARE	.00	1,292.63	1,827.00	534.37	70.8
100-1700-610-210 ADVERTISING	.00	27.00	.00	( 27.00)	.0
100-1700-610-225 TRAINING AND TRAVEL	.00	155.00	.00	( 155.00)	.0
100-1700-610-240 COMMUNICATIONS	.00	1,073.56	974.00	( 99.56)	110.2
100-1700-610-280 MISCELLANEOUS EXPENSE	.00	14.05	76.00	61.95	18.5
100-1700-610-320 VEHICLE REPAIR	.00	163.62	887.00	723.38	18.5
100-1700-610-350 OPERATING SUPPLIES	.00	420.28	181.00	( 239.28)	232.2
100-1700-610-372 POSTAGE AND SHIPPING	.00	543.18	.00	( 543.18)	.0
<b>TOTAL DEVELOPMENTAL SERVICES</b>	<b>.00</b>	<b>135,287.70</b>	<b>164,379.00</b>	<b>29,091.30</b>	<b>82.3</b>

NOTES:

100-1550-610-270 Contracts - variance equivalent to a 13th payment (catch up from prior year).

100-1700-510-111 Salaries - approximately \$29K savings in salaries and benefits due to Jan-Jun vacancy in Planning & Zoning Director.



CITY OF SOUTH TUCSON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
100-3000-510-111 SALARIES	.00	101,540.05	120,665.00	19,124.95	84.2
100-3000-510-112 OVERTIME	.00	20,836.01	14,354.00	( 6,482.01)	145.2
100-3000-510-113 FICA	.00	.00	1,826.00	1,826.00	.0
100-3000-510-114 STATE RETIREMENT	.00	168,011.00	109,162.00	( 58,849.00)	153.9
100-3000-510-116 HEALTH INSURANCE	.00	5,228.54	12,402.00	7,173.46	42.2
100-3000-510-117 WORKERS COMPENSATION	.00	5,256.18	9,262.00	4,005.82	56.8
100-3000-510-118 UNIFORM/SHOE ALLOWANCE	.00	2,630.82	1,950.00	( 680.82)	134.9
100-3000-510-121 MEDICARE	.00	1,762.16	1,958.00	195.84	90.0
100-3000-610-220 PROFESSIONAL FEES	.00	1,600.00	2,970.00	1,370.00	53.9
100-3000-610-225 TRAINING AND TRAVEL	.00	340.00	.00	( 340.00)	.0
100-3000-610-227 PHYSICAL & FIT TESTING EXPENSE	.00	3,825.00	4,827.00	1,002.00	79.2
100-3000-610-240 COMMUNICATIONS	.00	8,405.87	8,500.00	94.13	98.9
100-3000-610-270 CONTRACTS	.00	64,220.19	63,783.00	( 437.19)	100.7
100-3000-610-280 MISCELLANEOUS EXPENSE	.00	1,993.17	1,500.00	( 493.17)	132.9
100-3000-610-310 GAS, OIL AND TIRES	.00	6,161.73	6,971.00	809.27	88.4
100-3000-610-320 VEHICLE REPAIR	.00	10,983.22	14,000.00	3,016.78	78.5
100-3000-610-330 OFFICE SUPPLIES	.00	224.77	.00	( 224.77)	.0
100-3000-610-340 OPERATING REPAIRS	.00	3,150.18	2,500.00	( 650.18)	126.0
100-3000-610-350 OPERATING SUPPLIES	.00	7,898.55	5,600.00	( 2,298.55)	141.1
100-3000-610-355 COMMUNITY ACTIVITIES	.00	.00	100.00	100.00	.0
100-3000-610-370 INITIAL UNIFORM ISSUE	.00	268.11	.00	( 268.11)	.0
100-3000-610-372 POSTAGE AND SHIPPING	.00	326.60	.00	( 326.60)	.0
100-3000-710-410 EQUIPMENT	.00	668.22	9,000.00	8,331.78	7.4
<b>TOTAL FIRE DEPARTMENT</b>	<b>.00</b>	<b>415,330.37</b>	<b>391,330.00</b>	<b>( 24,000.37)</b>	<b>106.1</b>
<u>RESERVE FIRE DEPARTMENT</u>					
100-3750-510-111 SALARIES	.00	242,682.64	207,560.00	( 35,122.64)	116.9
100-3750-510-112 OVERTIME	.00	8,008.25	8,519.00	510.75	94.0
100-3750-510-113 FICA	.00	15,543.00	13,397.00	( 2,146.00)	116.0
100-3750-510-114 VOLUNTEER PENSION PLAN	.00	11,899.12	11,117.00	( 782.12)	107.0
100-3750-510-117 WORKERS COMPENSATION	.00	11,309.77	14,529.00	3,219.23	77.8
100-3750-510-121 MEDICARE	.00	3,635.02	3,133.00	( 502.02)	116.0
100-3750-610-370 INITIAL UNIFORM ISSUE	.00	992.07	1,000.00	7.93	99.2
100-3750-610-372 POSTAGE & SHIPPING	.00	.00	50.00	50.00	.0
<b>TOTAL RESERVE FIRE DEPARTMENT</b>	<b>.00</b>	<b>294,069.87</b>	<b>259,305.00</b>	<b>( 34,764.87)</b>	<b>113.4</b>

NOTES:

100-3000-510-114 State Retirement - budget according salaries and percent contribution, but lower than annual required amount.  
The annual required pension payment was met at \$168K

Reserve Salaries and Benefits - budget levels a bit lower than necessary; a more appropriate level = \$225K.

CITY OF SOUTH TUCSON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
100-4000-510-111 SALARIES	.00	586,152.36	671,028.00	84,875.64	87.4
100-4000-510-112 OVERTIME	.00	50,909.48	12,000.00	( 38,909.48)	424.3
100-4000-510-113 FICA	.00	37,542.08	42,348.00	4,805.92	88.7
100-4000-510-114 STATE RETIREMENT	.00	623,532.00	576,430.00	( 47,102.00)	108.2
100-4000-510-116 HEALTH INSURANCE	.00	65,344.02	68,289.00	2,944.98	95.7
100-4000-510-117 WORKERS COMPENSATION	.00	32,931.89	58,262.00	25,330.11	56.5
100-4000-510-118 UNIFORM/SHOE ALLOWANCE	.00	9,959.15	9,130.00	( 829.15)	109.1
100-4000-510-121 MEDICARE	.00	8,779.93	9,904.00	1,124.07	88.7
100-4000-530-310 GAS, OIL AND TIRES (GAS ONLY)	.00	23,380.07	23,081.00	( 299.07)	101.3
100-4000-610-215 MEMBERSHIP, DUES AND SUBSCRIPT	.00	1,745.00	2,000.00	255.00	87.3
100-4000-610-220 PROFESSIONAL FEES	.00	4,740.01	9,000.00	4,259.99	52.7
100-4000-610-225 TRAINING AND TRAVEL	.00	5,783.14	7,000.00	1,216.86	82.6
100-4000-610-240 COMMUNICATIONS	.00	44,382.10	47,600.00	3,217.90	93.2
100-4000-610-270 CONTRACTS	.00	102,737.42	81,595.00	( 21,142.42)	125.9
100-4000-610-280 MISCELLANEOUS EXPENSE	.00	2,739.42	4,000.00	1,260.58	68.5
100-4000-610-281 TOWING AND STORAGE - IMPOUND	.00	308.00	720.00	412.00	42.8
100-4000-610-287 UNDERCOVER INVESTIGATIVE	.00	.00	2,520.00	2,520.00	0
100-4000-610-310 GAS, OIL AND TIRES (NON-GAS)	.00	5,774.65	12,294.00	6,519.35	47.0
100-4000-610-320 VEHICLE REPAIR	.00	6,646.96	12,294.00	5,647.04	54.1
100-4000-610-330 OFFICE SUPPLIES	.00	47.45	103.00	55.55	46.1
100-4000-610-340 OPERATING REPAIRS	.00	511.99	.00	( 511.99)	.0
100-4000-610-350 OPERATING SUPPLIES	.00	9,349.49	18,046.00	8,696.51	51.8
100-4000-610-370 INITIAL UNIFORM ISSUE	.00	659.11	4,879.00	4,219.89	13.5
100-4000-610-372 POSTAGE AND SHIPPING	.00	647.56	375.00	( 272.56)	172.7
100-4000-710-410 EQUIPMENT	.00	44,957.01	50,000.00	5,042.99	89.9
100-4000-710-420 STATE RETIREMENT, MILITARY	.00	22,769.15	.00	( 22,769.15)	0
<b>TOTAL POLICE DEPARTMENT</b>	<b>.00</b>	<b>1,692,329.44</b>	<b>1,722,898.00</b>	<b>30,568.56</b>	<b>98.2</b>
<u>DEA AGENT</u>					
100-4200-510-112 OVERTIME	.00	24,158.43	17,000.00	( 7,158.43)	142.1
100-4200-510-113 FICA	.00	1,480.94	1,054.00	( 426.94)	140.5
100-4200-510-114 STATE RETIREMENT	.00	24,863.10	17,624.00	( 7,239.10)	141.1
100-4200-510-116 HEALTH INSURANCE	.00	1,820.48	.00	( 1,820.48)	.0
100-4200-510-117 WORKERS COMPENSATION	.00	927.86	1,450.00	522.14	64.0
100-4200-510-121 MEDICARE	.00	346.32	247.00	( 99.32)	140.2
<b>TOTAL DEA AGENT</b>	<b>.00</b>	<b>53,597.13</b>	<b>37,375.00</b>	<b>( 16,222.13)</b>	<b>143.4</b>

NOTES:

100-4000-510-114 State Retirement - budget according salaries and percent contribution, but lower than annual required amount. The annual required pension payment was met at \$623K

100-4000-610-270 Contracts - in order to reduce risk and liability, necessary to continue retaining the legal services of Bev Ginn.

100-4000-710-420 State Retirement, Military - due to PSPRS for employees upon return from military leave for their period of absence.

DEA Overtime reimbursement agreements overlapped resulting in an increase over budget. DEA reimburses ONLY overtime salaries.

CITY OF SOUTH TUCSON  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

UNAUDITED

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE RESERVES</u>					
100-4300-510-111 SALARIES	.00	43,158.92	34,653.00	( 8,505.92)	124.6
100-4300-510-112 OVERTIME	.00	412.28	.00	( 412.28)	.0
100-4300-510-113 FICA	.00	2,701.45	2,149.00	( 552.45)	125.7
100-4300-510-117 WORKERS COMPENSATION	.00	1,952.77	2,958.00	1,003.23	66.1
100-4300-510-121 MEDICARE	.00	631.79	502.00	( 129.79)	125.9
TOTAL POLICE RESERVES	.00	48,857.21	40,260.00	( 8,597.21)	121.4
<u>RESERVE DETECTIVE(S)</u>					
100-4400-510-111 SALARIES	.00	13,784.38	13,861.00	76.62	99.5
100-4400-510-112 OVERTIME	.00	349.82	.00	( 349.82)	.0
100-4400-510-113 FICA	.00	876.33	859.00	( 17.33)	102.0
100-4400-510-117 WORKERS COMPENSATION	.00	763.15	1,182.00	418.85	64.6
100-4400-510-121 MEDICARE	.00	204.95	201.00	( 3.95)	102.0
TOTAL RESERVE DETECTIVE(S)	.00	15,978.63	16,103.00	124.37	99.2
<u>CIVILIAN POLICE DEPARTMENT</u>					
100-4500-510-111 SALARIES	.00	64,247.59	70,453.00	6,205.41	91.2
100-4500-510-113 FICA	.00	3,919.02	4,368.00	448.98	89.7
100-4500-510-114 STATE RETIREMENT	.00	5,916.13	7,946.00	2,029.87	74.5
100-4500-510-116 HEALTH INSURANCE	.00	3,112.20	6,280.00	3,167.80	49.6
100-4500-510-117 WORKERS COMPENSATION	.00	410.17	331.00	( 79.17)	123.9
100-4500-510-121 MEDICARE	.00	916.61	1,022.00	105.39	89.7
TOTAL CIVILIAN POLICE DEPARTMENT	.00	78,521.72	90,400.00	11,878.28	86.9

CITY OF SOUTH TUCSON  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

UNAUDITED

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
100-5000-510-111 SALARIES	.00	67,019.23	65,895.00	( 1,124.23)	101.7
100-5000-510-112 OVERTIME	.00	67.26	.00	( 67.26)	.0
100-5000-510-113 FICA	.00	3,919.10	4,086.00	166.90	95.9
100-5000-510-114 STATE RETIREMENT	.00	7,552.37	7,606.00	53.63	99.3
100-5000-510-116 HEALTH INSURANCE	.00	7,479.93	7,806.00	326.07	95.8
100-5000-510-117 WORKERS COMPENSATION	.00	1,533.41	2,436.00	902.59	63.0
100-5000-510-121 MEDICARE	.00	916.48	955.00	38.52	96.0
100-5000-610-220 PROFESSIONAL FEES	.00	711.50	756.00	44.50	94.1
100-5000-610-240 COMMUNICATIONS	.00	1,073.59	974.00	( 99.59)	110.2
100-5000-610-270 CONTRACTS	.00	1,072.01	.00	( 1,072.01)	.0
100-5000-610-280 MISCELLANEOUS EXPENSE	.00	262.07	76.00	( 186.07)	344.8
100-5000-610-310 GAS, OIL AND TIRES	.00	286.24	.00	( 286.24)	.0
100-5000-610-320 VEHICLE REPAIR	.00	1,179.35	1,800.00	620.65	65.5
100-5000-610-330 OFFICE SUPPLIES	.00	90.54	.00	( 90.54)	.0
100-5000-610-350 OPERATING SUPPLIES	.00	7,413.63	4,695.00	( 2,718.63)	157.9
100-5000-610-372 POSTAGE AND SHIPPING	.00	189.37	.00	( 189.37)	.0
<b>TOTAL PUBLIC WORKS</b>	<b>.00</b>	<b>100,766.08</b>	<b>97,085.00</b>	<b>( 3,681.08)</b>	<b>103.8</b>
<u>PUBLIC BUILDINGS</u>					
100-5500-610-240 COMMUNICATIONS	.00	.00	502.00	502.00	.0
100-5500-610-270 CONTRACTS	.00	4,332.15	5,980.00	1,647.85	72.4
100-5500-610-280 MISCELLANEOUS EXPENSE	.00	430.03	3,115.00	2,684.97	13.8
100-5500-610-340 OPERATING REPAIRS	.00	5,287.25	15,000.00	9,712.75	35.3
100-5500-610-350 OPERATING SUPPLIES	.00	98.12	334.00	235.88	29.4
100-5500-710-410 EQUIPMENT	.00	1,293.27	.00	( 1,293.27)	.0
100-5500-710-430 IMPROVEMENTS	.00	1,164.05	.00	( 1,164.05)	.0
<b>TOTAL PUBLIC BUILDINGS</b>	<b>.00</b>	<b>12,604.87</b>	<b>24,931.00</b>	<b>12,326.13</b>	<b>50.6</b>
<u>NON-DEPARTMENTAL</u>					
100-5600-610-220 PROFESSIONAL SERVICES	.00	8,176.05	.00	( 8,176.05)	.0
100-5600-610-222 BANK FEES	.00	4,477.21	.00	( 4,477.21)	.0
100-5600-610-230 INSURANCE	.00	141,729.00	163,297.00	21,568.00	86.8
100-5600-610-235 HRA PLAN	.00	8,403.12	20,000.00	11,596.88	42.0
100-5600-610-240 COMMUNICATIONS	.00	38,850.88	30,812.00	( 8,038.88)	126.1
100-5600-610-250 UTILITIES	.00	74,233.59	75,000.00	766.41	99.0
100-5600-610-270 CONTRACTS	.00	14,826.12	2,705.00	( 12,121.12)	548.1
100-5600-610-271 PRISONER DETAINMENT	.00	140,556.17	120,000.00	( 20,556.17)	117.1
100-5600-610-280 MISCELLANEOUS EXPENSE	.00	17,009.34	13,451.00	( 3,558.34)	126.5
100-5600-610-310 GAS, OIL AND TIRES	.00	291.26	.00	( 291.26)	.0
100-5600-610-350 OPERATING SUPPLIES	.00	3,532.42	5,001.00	1,468.58	70.6
100-5600-610-395 ANIMAL CONTROL EXPENSE	.00	85,459.90	89,963.00	4,503.10	95.0
100-5600-750-501 ADOR ADMIN/COLLECTIONS FEE	.00	13,536.76	13,438.00	( 98.76)	100.7
<b>TOTAL NON-DEPARTMENTAL</b>	<b>.00</b>	<b>551,081.82</b>	<b>533,667.00</b>	<b>( 17,414.82)</b>	<b>103.3</b>

NOTES:

100-5600-610-230 Insurance - AMRRP (pooled insurance) passed on a significant credit due to decreased pool losses.  
 100-5600-610-270 Contracts - Contains contract amounts for ADP Payroll Process, Laser Options, Medical insurance admin fees, Shred It and eCivis (grants)

CITY OF SOUTH TUCSON  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

UNAUDITED

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE DEPARTMENT</u>					
100-6000-620-510	INTEREST EXPENSE	.00	1,443.21	6,245.00	4,801.79 23.1
100-6000-620-520	PRINCIPAL REPAYMENT	.00	65,697.55	52,220.00 (	13,477.55) 125.8
100-6000-620-530	OTHER FEES	.00	7,672.66	3,522.00 (	4,150.66) 217.9
100-6000-620-540	DEBT REPAYMENT (SETTLEMENTS-P)	.00	78,314.55	88,500.00	10,185.45 88.5
100-6000-620-550	DEBT REPAYMENT (SETTLEMENTS-I)	.00	10,238.91	.00 (	10,238.91) .0
TOTAL DEBT SERVICE DEPARTMENT		.00	163,366.88	150,487.00 (	12,879.88) 108.6
<u>TRANSFERS OUT - BOND</u>					
100-7000-630-501	TRANSFER OUT - BOND PAYMENT	.00	600,112.50	600,831.00	718.50 99.9
TOTAL TRANSFERS OUT - BOND		.00	600,112.50	600,831.00	718.50 99.9
TOTAL FUND EXPENDITURES		.00	5,025,088.49	4,998,401.00 (	26,687.49) 100.5
NET REVENUE OVER EXPENDITURES		.00	101,595.86	( 194,968.00)	( 296,563.86) 52.1

NOTES:

100-6000-620-530 Other Fees - contains fees for maintenance and printer supplies (offset toner charges in each department).

100-6000-620-520 Principal Repayment - large amount of the variance is offset by revenue found in account 100-0000-370-701.