



REVENUES AND EXPENDITURES COMPARISON

SEPTEMBER 2016

| <u>FUND</u> | <u>JULY '16 - SEPTEMBER '16 ACTUAL REVENUES</u> | <u>JULY '16 - SEPTEMBER '16 ACTUAL EXPENDITURES</u> | <u>DIFFERENCE ACTUAL REVENUE TO ACTUAL EXPENDITURES</u> | <u>% REVENUE OVER/UNDER EXPENDITURES</u> |
|------------------------|---|---|---|--|
| GENERAL FUND | 3,145,134 | 3,448,534 | (303,400) | -10% |
| HIGHWAY USER REVENUE | 201,943 | 142,623 | 59,320 | 29% |
| LOCAL TRANSPORTATION F | 134,634 | 192,325 | (57,690) | -43% |
| CAPITAL PROJECTS | 985 | 187,978 | (186,994) | -18986% |
| RICO | 118,544 | 7,728 | 110,816 | 93% |
| JCEF - COURT | 1,429 | 3,561 | (2,132) | -149% |
| DEBT SERVICE | 318,390 | 289,535 | 28,855 | 9% |
| SELF FUNDED INSURANCE | 191,784 | 128,689 | 63,096 | 33% |
| AIRPORT | 72,787 | 74,509 | (1,722) | -2% |
| WATER | 542,196 | 358,241 | 183,956 | 34% |
| SEWER | 525,763 | 236,603 | 289,159 | 55% |
| SANITATION | 302,547 | 220,961 | 81,586 | 27% |
| GOLF COURSE | - | 57,957 | (57,957) | #DIV/0! |
| HOUSING | 32,319 | 39,016 | (6,697) | -21% |
| GRANTS | 2,399 | 11,787 | (9,388) | -391% |
| TOTAL | \$ 5,590,855 | \$ 5,400,046 | 190,808 | 3% |

BUDGET TO ACTUAL COMPARISON

September 2016



Percent of Year **25.00%**

| Fund | Fund Name | Revenue | | | Expense | | |
|------|---------------------------|-------------------|------------------|------------|-------------------|------------------|------------|
| | | Budget | Actual | Percent | Budget | Actual | Percent |
| 001 | GENERAL FUND | 15,841,411 | 3,145,134 | 20% | 15,708,770 | 3,448,534 | 22% |
| 101 | HIGHWAY USER FUND | 1,269,351 | 201,943 | 16% | 1,307,411 | 142,623 | 11% |
| 102 | LOCAL TRANSPORTATION FUND | 776,319 | 134,634 | 17% | 930,671 | 192,325 | 21% |
| 103 | CAPITAL PROJECTS FUND | 613,000 | 985 | 0% | 472,121 | 187,978 | 40% |
| 104 | RICO | 158,000 | 118,544 | 75% | 175,450 | 7,728 | 4% |
| 105 | JCEF - COURT | 45,150 | 1,429 | 3% | 19,292 | 3,561 | 18% |
| 106 | GRANTS FUND | 4,135,037 | 2,399 | 0% | 2,516,285 | 11,787 | 0% |
| 108 | DEBT SERVICE FUND | 1,840,685 | 318,390 | 17% | 1,315,624 | 289,535 | 22% |
| 201 | SELF FUNDED INSURANCE | - | 191,784 | #DIV/0! | - | 128,689 | #DIV/0! |
| 310 | AIRPORT FUND | 151,338 | 72,787 | 48% | 159,762 | 74,509 | 47% |
| 410 | WATER FUND | 2,113,666 | 542,196 | 26% | 2,105,665 | 358,241 | 17% |
| 420 | SEWER FUND | 2,845,000 | 525,763 | 18% | 2,960,000 | 236,603 | 8% |
| 430 | SANITATION FUND | 1,201,200 | 302,547 | 25% | 1,202,700 | 220,961 | 18% |
| 450 | GOLF COURSE FUND | 100,000 | - | 0% | - | 57,957 | #DIV/0! |
| 501 | HOUSING | 276,574 | 32,319 | 12% | 236,288 | 39,016 | 17% |
| | CITY TOTAL | <u>31,366,731</u> | <u>5,590,855</u> | <u>18%</u> | <u>29,110,039</u> | <u>5,400,046</u> | <u>19%</u> |

EXPENDITURES BY DEPARTMENT

FROM: July 2016 - September 2016



Percent of Year: **25.00%**

| CATEGORY | FUND | BUDGET | ACTUAL | PERCENT |
|----------------------|----------------------------|-------------------|------------------|--------------|
| | <u>General Fund</u> | | | |
| General Gov't | Administration | 481,769 | 81,582 | 16.93% |
| General Gov't | Economic Development | - | 2,000 | #DIV/0! |
| General Gov't | Visitor Center | 70,872 | 12,231 | 17.26% |
| General Gov't | Parking Lot | - | 295 | #DIV/0! |
| General Gov't | Finance | 554,346 | 106,086 | 19.14% |
| General Gov't | Human Resources | 529,987 | 186,737 | 35.23% |
| General Gov't | IT | 419,132 | 119,520 | 28.52% |
| General Gov't | General Government | 2,321,634 | 420,602 | 18.12% |
| General Gov't | Municipal Court | 77,568 | 13,127 | 16.92% |
| Culture & Recreation | Library | 415,633 | 97,304 | 23.41% |
| General Gov't | GF Capital | 433,170 | 137,158 | 31.66% |
| General Gov't | Neighborhoods & Grants | - | 11,927 | #DIV/0! |
| General Gov't | Transit | - | - | #DIV/0! |
| General Gov't | Cemetery | 154,914 | 32,477 | 20.96% |
| Culture & Recreation | Parks | 553,816 | 115,972 | 20.94% |
| Culture & Recreation | Recreation | 93,135 | 38,718 | 41.57% |
| Culture & Recreation | Aquatics | 306,374 | 77,689 | 25.36% |
| Public Works | Public Works Admin | 157,227 | 20,495 | 13.04% |
| Public Works | PW Construction | 421,724 | 73,981 | 17.54% |
| Public Works | PW Fleet Maintenance | 161,730 | 19,658 | 12.15% |
| Public Safety | Fire | 1,311,189 | 378,657 | 28.88% |
| Public Safety | EMS | 1,482,026 | 452,918 | 30.56% |
| Public Safety | Police Admin | 617,735 | 85,218 | 13.80% |
| Public Safety | Police Operations | 2,849,411 | 656,136 | 23.03% |
| Public Safety | Police Support | 2,019,274 | 256,509 | 12.70% |
| Public Safety | Police Humane | 211,047 | 40,422 | 19.15% |
| General Gov't | Call Center | 65,057 | 11,113 | 17.08% |
| | Total GF | 15,708,770 | 3,448,534 | 22% |
| Public Works | HURF Streets | 1,307,411 | 142,623 | 10.91% |
| | <u>LTAf</u> | | | |
| General Gov't | Douglas Transit | 930,671 | 170,385 | 18.31% |
| General Gov't | Bisbee Transit | - | 21,939 | #DIV/0! |
| | | 930,671 | 192,325 | 21% |
| General Gov't | Capital Projects | 472,121 | 187,978 | 39.82% |
| Public Safety | RICO | 175,450 | 7,728 | 4.40% |
| General Gov't | JCEF (Court) | 19,292 | 3,561 | 18.46% |
| General Gov't | Grants | 1,309,212 | | 0.00% |
| Culture & Recreation | Grants | 77,500 | 475 | 0.61% |
| Public Works | Grants | 880,000 | 11,312 | 1.29% |
| Public Safety | Grants | 249,573 | - | 0.00% |
| | | 2,516,285 | 11,787 | 0.47% |
| General Gov't | Debt Service | 1,315,624 | 289,535 | 22.01% |
| General Gov't | Self Funded Insurance | - | 128,689 | #DIV/0! |
| General Gov't | Airport | 159,762 | 74,509 | 46.64% |

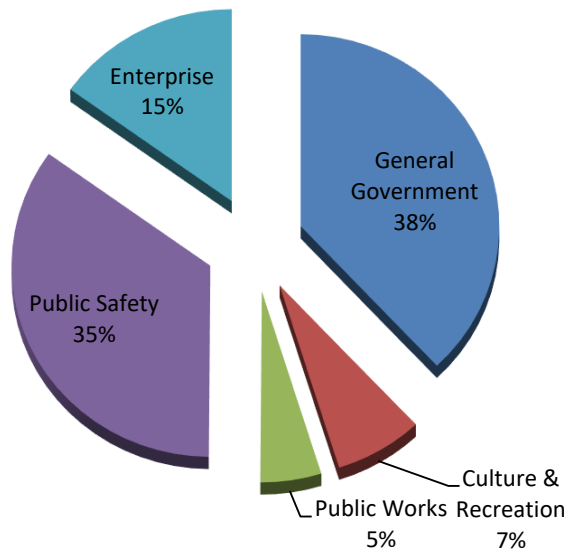
| Utilities | | | | |
|------------------------|-----------------|------------------|----------------|---------------|
| Enterprise | Utility Billing | 244,910 | 69,106 | 28.22% |
| Enterprise | Water Field | 1,418,418 | 286,598 | 20.21% |
| Enterprise | Water CIP | 442,337 | 2,536 | 0.57% |
| Enterprise | Sewer | 1,647,545 | 235,540 | 14.30% |
| Enterprise | Sewer CIP | 1,312,455 | 1,063 | 0.08% |
| Enterprise | Sanitation | 1,202,700 | 220,961 | 18.37% |
| Total Utilities | | 6,268,365 | 815,805 | 13.01% |

| Golf | | | | |
|----------------------|--------------|----------|---------------|----------------|
| Culture & Recreation | Golf | - | 40,075 | #DIV/0! |
| Culture & Recreation | Country Club | - | 17,882 | #DIV/0! |
| Total Golf | | - | 57,957 | #DIV/0! |

| | | | | |
|---------------|---------|---------|--------|--------|
| General Gov't | Housing | 236,288 | 39,016 | 16.51% |
|---------------|---------|---------|--------|--------|

Totals by Category

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>PERCENT</u> |
|----------------------|-------------------|------------------|----------------|
| General Government | 9,551,419 | 2,050,468 | 21% |
| Culture & Recreation | 1,446,458 | 388,116 | 27% |
| Public Works | 2,928,092 | 268,069 | 9% |
| Public Safety | 8,915,705 | 1,877,589 | 21% |
| Enterprise | 6,268,365 | 815,805 | 13% |
| | 29,110,039 | 5,400,046 | 19% |



REVENUE BY CATEGORY

FROM: July 2016 - September 2016



Percent of Year: **25.00%**

| CATEGORY | FUND | BUDGET | ACTUAL | PERCENT |
|--------------------------------|--------------------------|-------------------|------------------|---------------|
| <u>General Fund</u> | | | | |
| Property Taxes | Property Taxes | 560,000 | 12,061 | 2.15% |
| City Sales Taxes | City Sales Tax | 5,485,813 | 1,319,766 | 24.06% |
| Franchise Fees | Franchise Fees | 323,000 | - | 0.00% |
| Permits/Licenses | Permits/Licenses | 179,250 | 47,485 | 26.49% |
| Grants | Grant Reimbursements | 1,066,623 | 137,725 | 12.91% |
| State Shared Rev | State Shared Revenue | 4,621,704 | 924,299 | 20.00% |
| Inter-Gov | Inter-Governmental | 126,774 | 6,228 | 4.91% |
| User Fees | Miscellaneous Fees | 105,600 | 35,485 | 33.60% |
| Fire/EMS Fees | Fire/EMS Fees | 1,109,000 | 408,863 | 36.87% |
| Recreation Fees | Recreation Fees | 105,487 | 14,617 | 13.86% |
| Fines | Fines | 158,500 | 25,997 | 16.40% |
| Forfeited Property | Forfeited Property Sale | 80,000 | - | 0.00% |
| Inv Earnings | Investment Earnings | 6,400 | 7,422 | 115.97% |
| Rental Payments | Rental Payments | 788,782 | 143,435 | 18.18% |
| Special Event Rev | Special Event Revenue | 36,593 | 392 | 1.07% |
| Miscellaneous | Other Miscellaneous | 50,000 | 7,873 | 15.75% |
| Sale of Property | Sale of Surplus Property | 511,000 | 4,714 | 0.92% |
| Transfers | Inter Fund Transfers | 195,424 | 48,770 | 24.96% |
| Loan Proceeds | Capital Lease Proceeds | - | - | #DIV/0! |
| | | 15,509,950 | 3,145,134 | 20% |
| <u>HURF</u> | | | | |
| State Shared Rev | Highway User Revenue | 1,272,411 | 198,027 | 15.56% |
| Miscellaneous | Miscellaneous Revenue | 35,000 | 3,916 | 11.19% |
| Transfers | Inter Fund Transfers | - | - | |
| | | 1,307,411 | 201,943 | 15.45% |
| <u>LTAF</u> | | | | |
| Grants | Grant Reimbursements | 658,829 | 97,355 | 14.78% |
| Inter-Gov | Inter-Governmental | 51,650 | 31,366 | 60.73% |
| User Fees | Fares | 50,000 | 4,661 | 9.32% |
| Miscellaneous | ACT | 15,840 | 1,252 | 7.90% |
| | | 776,319 | 134,634 | 17.34% |
| <u>Capital Projects</u> | | | | |
| City Sales Taxes | City Sales Tax .3% | 89,167 | - | 0.00% |
| Inv Earnings | Investment Earnings | - | 891 | #DIV/0! |
| Miscellaneous | Miscellaneous Revenue | - | - | #DIV/0! |
| Transfers | Inter Fund Transfers | - | 94 | #DIV/0! |
| | | 89,167 | 985 | 1.10% |
| <u>RICO</u> | | | | |
| Grants | RICO Reimbursements | 175,450 | 118,544 | 67.57% |
| Inv Earnings | Investment Earnings | 0 | 0 | |
| | | 175,450 | 118,544 | 67.57% |
| <u>JCEF/Court</u> | | | | |
| Fines | Fines | 8,150 | 1,429 | 17.53% |
| <u>Grants</u> | | | | |
| Grants | Grant Reimbursements | 2,486,285 | 2,396 | 0.10% |
| Inv Earnings | Investment Earnings | - | 4 | #DIV/0! |
| Transfers | Inter Fund Transfers | - | - | |
| | | 2,486,285 | 2,399 | 0.10% |
| <u>Debt Service</u> | | | | |
| City Sales Taxes | City Sales Tax .3% | - | - | #DIV/0! |
| Transfers | Inter Fund Transfers | 1,315,624 | 318,390 | 24.20% |
| | | 1,315,624 | 318,390 | 24.20% |

Self Funded Insurance

| | | | | |
|---------------|-----------------------|---|----------------|----------------|
| Inv Earnings | Investment Earnings | - | 114 | #DIV/0! |
| Self Fund Ins | Self Funded Insurance | | 191,670 | #DIV/0! |
| | | - | 191,784 | #DIV/0! |

Airport

| | | | | |
|-----------------|-----------------------|----------------|---------------|---------------|
| Grants | Grant Reimbursements | - | 43,515 | #DIV/0! |
| User Fees | Fuel Sales | 73,560 | 19,421 | 26.40% |
| Rental Payments | Rental Payments | 25,900 | 9,850 | 38.03% |
| Miscellaneous | Miscellaneous Revenue | - | - | #DIV/0! |
| Transfers | Inter Fund Transfers | 60,302 | | 0.00% |
| | | 159,762 | 72,787 | 45.56% |

Utilities

| | | | | |
|---------------|----------------------------------|------------------|------------------|---------------|
| Grants | Water Grant Reimbursements | - | - | #DIV/0! |
| User Fees | Water Fees | 2,019,000 | 529,764 | 26.24% |
| Inv Earnings | Water Investment Earnings | 7,000 | 3,286 | 46.95% |
| Miscellaneous | Water Miscellaneous Revenue | 21,000 | 9,146 | 43.55% |
| Transfers | Water Inter Fund Transfers | 58,666 | - | 0.00% |
| Grants | Sewer Grant Reimbursements | 1,100,000 | - | 0.00% |
| User Fees | Sewer Fees | 1,848,000 | 481,297 | 26.04% |
| Inv Earnings | Sewer Investment Earnings | 8,000 | 2,295 | 28.68% |
| Miscellaneous | Sewer Miscellaneous Revenue | 4,000 | 42,172 | 1054.29% |
| Transfers | Sewer Inter Fund Transfers | - | - | #DIV/0! |
| User Fees | Sanitation Fees | 1,200,000 | 301,128 | 25.09% |
| Inv Earnings | Sanitation Investment Earnings | 2,700 | 1,419 | 52.56% |
| Miscellaneous | Sanitation Miscellaneous Revenue | 0 | 49 | #DIV/0! |
| | | 6,268,366 | 1,370,556 | 21.86% |

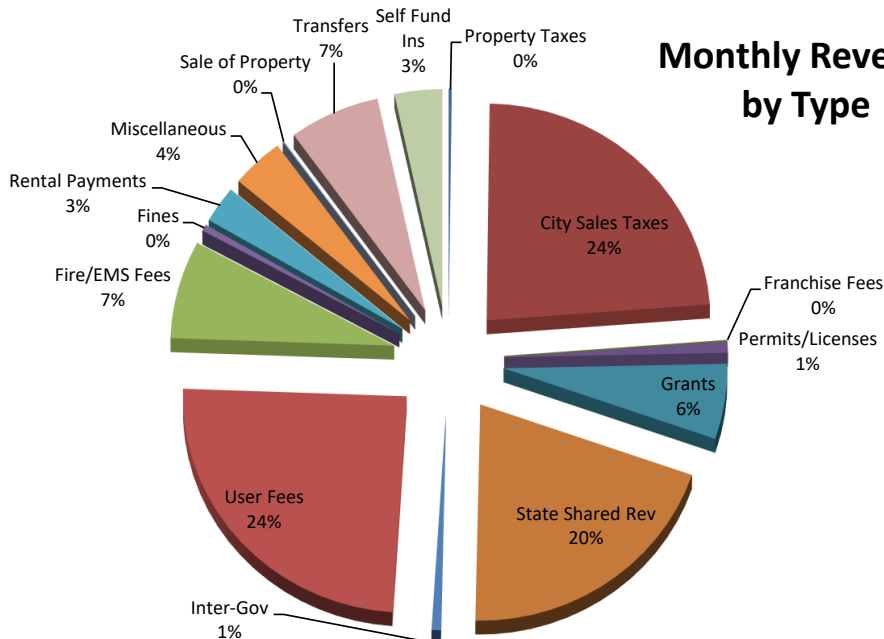
Golf

| | | | | |
|-----------------|----------------------------|---|---|----------------|
| Recreation Fees | Golf Fees | - | - | #DIV/0! |
| Recreation Fees | RV Park Sapce Rentals | - | - | #DIV/0! |
| Recreation Fees | Country Club Events | - | - | #DIV/0! |
| Rental Payments | Golf Course Lease | - | - | #DIV/0! |
| Miscellaneous | Golf Miscellaneous Revenue | - | - | #DIV/0! |
| Transfers | Golf Inter Fund Transfers | - | - | #DIV/0! |
| | | - | - | #DIV/0! |

Housing

| | | | | |
|---------------|------------------------------|----------------|---------------|---------------|
| Grants | Housing Reimbursement | 236,288 | 32,319 | 13.68% |
| Miscellaneous | Sun Ray Apts Reimb | - | - | #DIV/0! |
| Transfers | Housing Inter Fund Transfers | - | - | #DIV/0! |
| | | 236,288 | 32,319 | 13.68% |

28,332,772 5,399,120 19%



Revenue Totals by Category

FROM: July 2016 - September 2016



| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>PERCENT</u> |
|--------------------|-------------------|------------------|----------------|
| Property Taxes | 560,000 | 12,061 | 2% |
| City Sales Taxes | 5,574,980 | 1,319,766 | 24% |
| Franchise Fees | 323,000 | - | 0% |
| Permits/Licenses | 179,250 | 47,485 | 26% |
| Grants | 5,548,025 | 313,311 | 6% |
| State Shared Rev | 5,894,115 | 1,122,326 | 19% |
| Inter-Gov | 178,424 | 37,594 | 21% |
| User Fees | 5,296,160 | 1,371,756 | 26% |
| Fire/EMS Fees | 1,109,000 | 408,863 | 37% |
| Recreation Fees | 105,487 | 14,617 | 14% |
| Fines | 166,650 | 27,426 | 16% |
| Forfeited Property | 255,450 | 118,544 | 46% |
| Inv Earnings | 24,100 | 15,427 | 64% |
| Rental Payments | 814,682 | 153,286 | 19% |
| Special Event Rev | 36,593 | 392 | 1% |
| Miscellaneous | 125,840 | 64,409 | 51% |
| Sale of Property | 511,000 | 4,714 | 1% |
| Transfers | 1,630,016 | 367,254 | 23% |
| Loan Proceeds | - | - | #DIV/0! |
| Self Funded Ins | - | 191,784 | #DIV/0! |
| | <u>28,332,772</u> | <u>5,591,015</u> | |