



REVENUES AND EXPENDITURES COMPARISON

DECEMBER 2018

<u>FUND</u>	<u>JULY '18 - DECEMBER '18 ACTUAL REVENUES</u>	<u>JULY '18 - DECEMBER '18 ACTUAL EXPENDITURES</u>	<u>DIFFERENCE ACTUAL REVENUE TO ACTUAL EXPENDITURES</u>	<u>% REVENUE OVER/UNDER EXPENDITURES</u>
GENERAL FUND	6,137,954	7,352,699	(1,214,745)	-20%
HIGHWAY USER REVENUE	609,341	765,714	(156,373)	-26%
LOCAL TRANSPORTATION F	349,901	425,174	(75,273)	-22%
CAPITAL PROJECTS	57,917	125,119	(67,202)	-116%
RICO	18,886	11,809	7,077	37%
JCEF - COURT	-	-	0	#DIV/0!
DEBT SERVICE	2,345,714	2,229,590	116,124	5%
SELF FUNDED INSURANCE	599,103	301,105	297,998	50%
AIRPORT	51,850	51,850	0	0%
WATER	990,497	712,684	277,813	28%
SEWER	1,911,191	1,392,179	519,012	27%
SANITATION	622,441	771,371	(148,930)	-24%
GOLF COURSE	86,527	85,192	1,336	2%
HOUSING	79,691	78,877	814	1%
GRANTS	305,394	548,511	(243,117)	-80%
TOTAL	\$ 14,166,408	\$ 14,851,874	(685,466)	-5%

BUDGET TO ACTUAL COMPARISON

December 2018



Percent of Year **50.00%**

Fund	Fund Name	Revenue			Expense		
		Budget	Actual	Percent	Budget	Actual	Percent
001	GENERAL FUND	16,036,228	6,137,954	38%	16,026,231	7,352,699	46%
101	HIGHWAY USER FUND	1,415,450	609,341	43%	1,655,451	765,714	46%
102	LOCAL TRANSPORTATION FUND	1,084,868	349,901	32%	1,084,867	425,174	39%
103	CAPITAL PROJECTS FUND	95,000	57,917	61%	273,127	125,119	46%
104	RICO	124,745	18,886	15%	124,745	11,809	9%
105	JCEF - COURT	-	-	#DIV/0!	-	-	#DIV/0!
106	GRANTS FUND	2,063,055	305,394	15%	2,063,055	548,511	27%
108	DEBT SERVICE FUND	1,054,739	2,345,714	222%	1,054,739	2,229,590	211%
201	SELF FUNDED INSURANCE	1,092,780	599,103	55%	1,092,780	301,105	28%
310	AIRPORT FUND	108,586	51,850	48%	108,586	51,850	48%
410	WATER FUND	2,037,000	990,497	49%	3,437,903	712,684	21%
420	SEWER FUND	14,612,697	1,911,191	13%	13,957,086	1,392,179	10%
430	SANITATION FUND	1,225,250	622,441	51%	1,599,250	771,371	48%
450	GOLF COURSE FUND	170,000	86,527	51%	170,000	85,192	50%
501	HOUSING	167,233	79,691	48%	167,234	78,877	47%
	CITY TOTAL	<u>41,287,631</u>	<u>14,166,408</u>	<u>34%</u>	<u>42,815,054</u>	<u>14,851,874</u>	<u>35%</u>

EXPENDITURES BY DEPARTMENT

FROM: July 2018 - December 2018



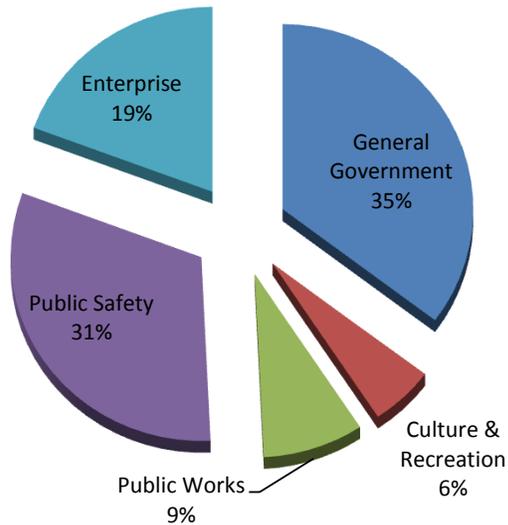
Percent of Year: **50.00%**

CATEGORY	FUND	BUDGET	ACTUAL	PERCENT
	<u>General Fund</u>			
General Gov't	Administration	201,627	93,431	46.34%
General Gov't	City Clerk	179,597	84,283	46.93%
General Gov't	Economic Development	124,397	59,933	48.18%
General Gov't	City Attorney	81,322	53,131	65.33%
General Gov't	Visitor Center	62,384	32,354	51.86%
General Gov't	Parking Lot	-	523	#DIV/0!
General Gov't	Finance	503,437	239,426	47.56%
General Gov't	Human Resources	398,240	208,568	52.37%
General Gov't	IT	431,223	214,515	49.75%
General Gov't	General Government	1,593,186	767,990	48.20%
General Gov't	Municipal Court	49,100	9,896	20.16%
Culture & Recreation	Library	434,827	207,726	47.77%
General Gov't	GF Capital	850,000	155,494	18.29%
General Gov't	Neighborhoods & Grants	-	5,628	#DIV/0!
General Gov't	Transit	-	-	#DIV/0!
General Gov't	Cemetery	151,887	76,973	50.68%
Culture & Recreation	Parks	532,555	262,355	49.26%
Culture & Recreation	Recreation	184,944	93,751	50.69%
Culture & Recreation	Aquatics	313,552	158,294	50.48%
Public Works	Public Works Admin	140,248	66,612	47.50%
Public Works	PW Construction	327,307	146,425	44.74%
Public Works	PW Fleet Maintenance	102,889	47,005	45.69%
Public Safety	Fire	1,833,766	971,722	52.99%
Public Safety	EMS	1,671,461	979,970	58.63%
Public Safety	Police Admin	524,394	193,020	36.81%
Public Safety	Police Operations	3,103,983	1,397,448	45.02%
Public Safety	Police Support	2,014,258	723,867	35.94%
Public Safety	Police Humane	173,890	81,135	46.66%
General Gov't	Call Center	41,757	21,223	50.82%
	Total GF	16,026,231	7,352,699	46%
Public Works	HURF Streets	1,655,451	765,714	46.25%
	<u>LTAF</u>			
General Gov't	Douglas Transit	961,801	367,328	38.19%
General Gov't	Bisbee Transit	123,066	57,846	47.00%
		1,084,867	425,174	39%
General Gov't	Capital Projects	273,127	125,119	45.81%
Public Safety	RICO	124,745	11,809	9.47%
General Gov't	JCEF (Court)	-	-	#DIV/0!
General Gov't	Grants	1,320,000		0.00%
Culture & Recreation	Grants	52,500	513	0.98%
Public Works	Grants	450,000	243,177	54.04%
Public Safety	Grants	240,555	304,821	126.72%
		2,063,055	548,511	26.59%
General Gov't	Debt Service	1,054,739	2,229,590	211.39%
General Gov't	Self Funded Insurance	1,092,780	301,105	27.55%
General Gov't	Airport	108,586	51,850	47.75%

		Utilities		
Enterprise	Utility Billing	252,699	116,811	46.23%
Enterprise	Water Field	1,510,443	578,822	38.32%
Enterprise	Water CIP	1,674,761	17,050	1.02%
Enterprise	Sewer	1,166,389	416,889	35.74%
Enterprise	Sewer CIP	12,790,697	975,290	7.62%
Enterprise	Sanitation	1,599,250	771,371	48.23%
Total Utilities		18,994,239	2,876,233	15.14%
		Golf		
Culture & Recreation	Golf	107,443	52,383	48.75%
Culture & Recreation	Country Club	62,557	32,809	52.45%
Total Golf		170,000	85,192	50.11%
General Gov't	Housing	167,234	78,877	47.17%

Totals by Category

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u>
General Government	9,769,490	5,235,084	54%
Culture & Recreation	1,688,378	807,832	48%
Public Works	2,675,895	1,268,933	47%
Public Safety	9,687,052	4,663,792	48%
Enterprise	18,994,239	2,876,233	15%
	42,815,054	14,851,874	35%



REVENUE BY CATEGORY

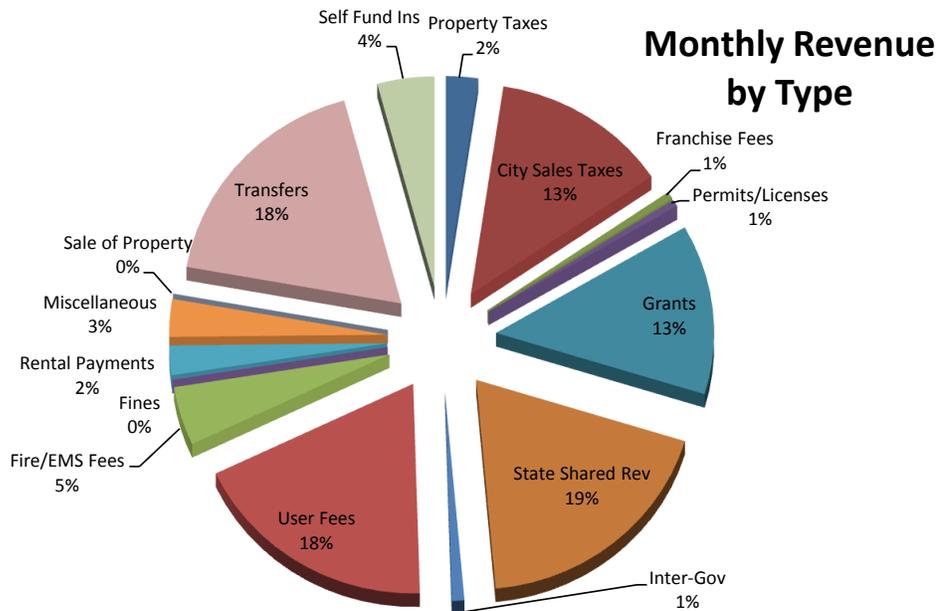
FROM: July 2018 - December 2018



Percent of Year: **50.00%**

CATEGORY	FUND	BUDGET	ACTUAL	PERCENT
<u>General Fund</u>				
Property Taxes	Property Taxes	610,000	338,435	55.48%
City Sales Taxes	City Sales Tax	5,328,255	1,860,508	34.92%
Franchise Fees	Franchise Fees	317,000	81,271	25.64%
Permits/Licenses	Permits/Licenses	155,300	76,511	49.27%
Grants	Grant Reimbursements	1,123,649	334,519	29.77%
State Shared Rev	State Shared Revenue	4,485,961	2,104,356	46.91%
Inter-Gov	Inter-Governmental	38,000	12,891	33.92%
User Fees	Miscellaneous Fees	140,500	50,533	35.97%
Fire/EMS Fees	Fire/EMS Fees	1,741,000	639,620	36.74%
Recreation Fees	Recreation Fees	106,803	48,887	45.77%
Fines	Fines	21,500	7,229	33.62%
Forfeited Property	Forfeited Property Sale	45,596	32,960	72.29%
Inv Earnings	Investment Earnings	90,000	86,293	95.88%
Rental Payments	Rental Payments	708,882	306,566	43.25%
Special Event Rev	Special Event Revenue	51,757	16,788	32.44%
Miscellaneous	Other Miscellaneous	50,000	69,823	139.65%
Sale of Property	Sale of Surplus Property	10,000	7,375	73.75%
Transfers	Inter Fund Transfers	162,025	62,734	38.72%
Loan Proceeds	Capital Lease Proceeds	850,000	655	0.08%
		16,036,228	6,137,954	38%
<u>HURF</u>				
State Shared Rev	Highway User Revenue	1,380,450	569,320	41.24%
Miscellaneous	Miscellaneous Revenue	35,000	40,022	114.35%
Transfers	Inter Fund Transfers	-	-	
		1,415,450	609,341	43.05%
<u>LTAf</u>				
Grants	Grant Reimbursements	659,082	209,515	31.79%
Inter-Gov	Inter-Governmental	335,316	119,527	35.65%
User Fees	Fares	75,000	16,210	21.61%
Miscellaneous	ACT	15,470	4,650	30.06%
		1,084,868	349,901	32.25%
<u>Capital Projects</u>				
City Sales Taxes	City Sales Tax .3%	-	47	#DIV/0!
Inv Earnings	Investment Earnings	-	9,770	#DIV/0!
Miscellaneous	Miscellaneous Revenue	-	-	#DIV/0!
Transfers	Inter Fund Transfers	95,000	48,100	50.63%
		95,000	57,917	60.96%
<u>RICO</u>				
Grants	RICO Reimbursements	124,745	18,886	15.14%
Inv Earnings	Investment Earnings	0	0	
		124,745	18,886	15.14%
<u>JCEF/Court</u>				
Fines	Fines	-	-	#DIV/0!
<u>Grants</u>				
Grants	Grant Reimbursements	2,062,905	305,364	14.80%
Inv Earnings	Investment Earnings		30	#DIV/0!
Transfers	Inter Fund Transfers	150	-	
		2,063,055	305,394	14.80%
<u>Debt Service</u>				
City Sales Taxes	City Sales Tax .3%	-	6	#DIV/0!
Transfers	Inter Fund Transfers	1,054,739	2,345,708	222.40%
		1,054,739	2,345,714	222.40%

Self Funded Insurance			
Inv Earnings	Investment Earnings	2,000	2,425 121.26%
Self Fund Ins	Self Funded Insurance	1,090,780	596,678 54.70%
		1,092,780	599,103 54.82%
Airport			
Grants	Grant Reimbursements		- #DIV/0!
User Fees	Fuel Sales	61,000	29,765 48.79%
Rental Payments	Rental Payments	27,800	15,950 57.37%
Miscellaneous	Miscellaneous Revenue	-	- #DIV/0!
Transfers	Inter Fund Transfers	19,786	6,135 31.01%
		108,586	51,850 47.75%
Utilities			
Grants	Water Grant Reimbursements	-	- #DIV/0!
User Fees	Water Fees	1,977,000	952,973 48.20%
Inv Earnings	Water Investment Earnings	25,000	19,295 77.18%
Miscellaneous	Water Miscellaneous Revenue	35,000	18,229 52.08%
Transfers	Water Inter Fund Transfers		- #DIV/0!
Loan Proceeds	Capital Lease Proceeds	750,000	0.00%
Grants	Sewer Grant Reimbursements	7,690,697	928,262 12.07%
User Fees	Sewer Fees	1,862,000	951,519 51.10%
Inv Earnings	Sewer Investment Earnings	15,000	18,938 126.25%
Miscellaneous	Sewer Miscellaneous Revenue	5,045,000	12,472 0.25%
Transfers	Sewer Inter Fund Transfers		- #DIV/0!
User Fees	Sanitation Fees	1,215,000	618,099 50.87%
Inv Earnings	Sanitation Investment Earnings	10,000	3,997 39.97%
Miscellaneous	Sanitation Miscellaneous Revenue	250	346 138.25%
		18,624,947	3,524,129 18.92%
Golf			
Recreation Fees	Golf Fees	-	- #DIV/0!
Recreation Fees	RV Park Sapce Rentals	-	200 #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	170,000	86,327 50.78%
		170,000	86,527 50.90%
Housing			
Grants	Housing Reimbursement	152,980	74,391 48.63%
Miscellaneous	Sun Ray Apts Reimb	14,253	5,300 37.18%
Transfers	Housing Inter Fund Transfers		- #DIV/0!
		167,233	79,691 47.65%
		40,944,851	13,567,305 33%



Revenue Totals by Category

FROM: July 2018 - December 2018



	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u>
Property Taxes	610,000	338,435	55%
City Sales Taxes	5,328,255	1,860,561	35%
Franchise Fees	317,000	81,271	26%
Permits/Licenses	155,300	76,511	49%
Grants	11,689,313	1,852,050	16%
State Shared Rev	5,866,411	2,673,676	46%
Inter-Gov	373,316	132,418	35%
User Fees	5,330,500	2,619,099	49%
Fire/EMS Fees	1,741,000	639,620	37%
Recreation Fees	106,803	49,087	46%
Fines	21,500	7,229	34%
Forfeited Property	170,341	51,846	30%
Inv Earnings	142,000	140,718	99%
Rental Payments	736,682	322,516	44%
Special Event Rev	51,757	16,788	32%
Miscellaneous	5,194,973	150,840	3%
Sale of Property	10,000	7,375	74%
Transfers	1,501,700	2,549,005	170%
Loan Proceeds	850,000	655	0%
Self Funded Ins	1,092,780	599,103	55%
	<u>41,289,631</u>	<u>14,168,803</u>	