



REVENUES AND EXPENDITURES COMPARISON

FEBRUARY 2019

<u>FUND</u>	<u>JULY '18 - FEBRUARY '19 ACTUAL REVENUES</u>	<u>JULY '18 - FEBRUARY '19 ACTUAL EXPENDITURES</u>	<u>DIFFERENCE ACTUAL REVENUE TO ACTUAL EXPENDITURES</u>	<u>% REVENUE OVER/UNDER EXPENDITURES</u>
GENERAL FUND	8,865,803	9,964,118	(1,098,315)	-12%
HIGHWAY USER REVENUE	857,914	938,260	(80,346)	-9%
LOCAL TRANSPORTATION F	457,645	553,306	(95,661)	-21%
CAPITAL PROJECTS	77,899	145,689	(67,790)	-87%
RICO	18,886	15,186	3,700	20%
JCEF - COURT	-	-	0	#DIV/0!
DEBT SERVICE	2,514,284	2,273,541	240,742	10%
SELF FUNDED INSURANCE	809,719	416,283	393,436	49%
AIRPORT	78,991	78,555	437	1%
WATER	1,288,907	2,119,638	(830,730)	-64%
SEWER	5,397,469	5,050,411	347,058	6%
SANITATION	831,726	914,587	(82,860)	-10%
GOLF COURSE	108,918	108,536	382	0%
HOUSING	105,903	104,750	1,154	1%
GRANTS	311,037	431,077	(120,040)	-39%
TOTAL	\$ 21,725,103	\$ 23,113,937	(1,388,834)	-6%

BUDGET TO ACTUAL COMPARISON

February 2019



Percent of Year **66.67%**

Fund	Fund Name	Revenue			Expense		
		Budget	Actual	Percent	Budget	Actual	Percent
001	GENERAL FUND	16,036,228	8,865,803	55%	16,036,231	9,964,118	62%
101	HIGHWAY USER FUND	1,415,450	857,914	61%	1,655,451	938,260	57%
102	LOCAL TRANSPORTATION FUND	1,084,868	457,645	42%	1,084,867	553,306	51%
103	CAPITAL PROJECTS FUND	95,000	77,899	82%	273,127	145,689	53%
104	RICO	124,745	18,886	15%	124,745	15,186	12%
105	JCEF - COURT	-	-	#DIV/0!	-	-	#DIV/0!
106	GRANTS FUND	2,063,055	311,037	15%	2,063,055	431,077	21%
108	DEBT SERVICE FUND	1,054,739	2,514,284	238%	1,054,739	2,273,541	216%
201	SELF FUNDED INSURANCE	1,092,780	809,719	74%	1,092,780	416,283	38%
310	AIRPORT FUND	108,586	78,991	73%	108,586	78,555	72%
410	WATER FUND	2,037,000	1,288,907	63%	3,537,001	2,119,638	60%
420	SEWER FUND	14,612,697	5,397,469	37%	14,612,697	5,050,411	35%
430	SANITATION FUND	1,225,250	831,726	68%	1,599,250	914,587	57%
450	GOLF COURSE FUND	170,000	108,918	64%	170,000	108,536	64%
501	HOUSING	167,233	105,903	63%	167,234	104,750	63%
	CITY TOTAL	<u>41,287,631</u>	<u>21,725,103</u>	<u>53%</u>	<u>43,579,763</u>	<u>23,113,937</u>	<u>53%</u>

EXPENDITURES BY DEPARTMENT

FROM: July 2018 - February 2019



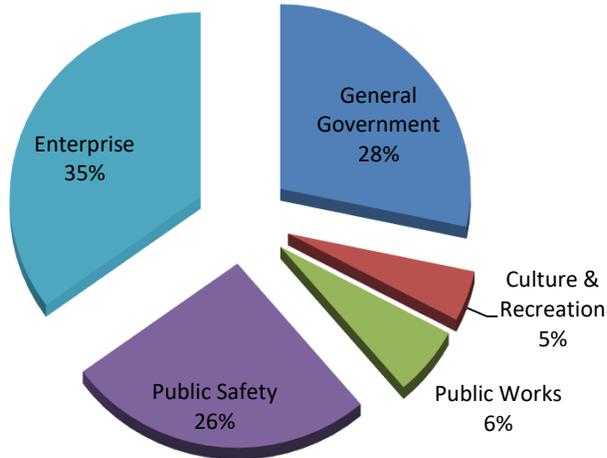
Percent of Year: **66.67%**

CATEGORY	FUND	BUDGET	ACTUAL	PERCENT
	<u>General Fund</u>			
General Gov't	Administration	201,627	130,419	64.68%
General Gov't	City Clerk	179,597	113,969	63.46%
General Gov't	Economic Development	124,397	76,407	61.42%
General Gov't	City Attorney	81,322	70,222	86.35%
General Gov't	Visitor Center	62,384	42,800	68.61%
General Gov't	Parking Lot	-	691	#DIV/0!
General Gov't	Finance	503,437	322,966	64.15%
General Gov't	Human Resources	398,240	276,625	69.46%
General Gov't	IT	431,223	287,234	66.61%
General Gov't	General Government	1,593,186	982,754	61.68%
General Gov't	Municipal Court	49,100	14,434	29.40%
Culture & Recreation	Library	434,827	268,045	61.64%
General Gov't	GF Capital	850,000	515,377	60.63%
General Gov't	Neighborhoods & Grants	-	8,237	#DIV/0!
General Gov't	Transit	-	-	#DIV/0!
General Gov't	Cemetery	151,887	101,614	66.90%
Culture & Recreation	Parks	532,555	340,393	63.92%
Culture & Recreation	Recreation	184,944	117,796	63.69%
Culture & Recreation	Aquatics	323,552	193,633	59.85%
Public Works	Public Works Admin	140,248	89,032	63.48%
Public Works	PW Construction	327,307	193,295	59.06%
Public Works	PW Fleet Maintenance	102,889	61,759	60.02%
Public Safety	Fire	1,833,766	1,310,409	71.46%
Public Safety	EMS	1,671,461	1,270,853	76.03%
Public Safety	Police Admin	524,394	269,421	51.38%
Public Safety	Police Operations	3,103,983	1,828,381	58.90%
Public Safety	Police Support	2,014,258	944,665	46.90%
Public Safety	Police Humane	173,890	106,069	61.00%
General Gov't	Call Center	41,757	26,618	63.74%
	Total GF	16,036,231	9,964,118	62%
Public Works	HURF Streets	1,655,451	938,260	56.68%
	<u>LTAf</u>			
General Gov't	Douglas Transit	961,801	475,230	49.41%
General Gov't	Bisbee Transit	123,066	78,077	63.44%
		1,084,867	553,306	51%
General Gov't	Capital Projects	273,127	145,689	53.34%
Public Safety	RICO	124,745	15,186	12.17%
General Gov't	JCEF (Court)	-	-	#DIV/0!
General Gov't	Grants	1,320,000		0.00%
Culture & Recreation	Grants	52,500	1,408	2.68%
Public Works	Grants	450,000	114,915	25.54%
Public Safety	Grants	240,555	314,754	130.84%
		2,063,055	431,077	20.90%
General Gov't	Debt Service	1,054,739	2,273,541	215.55%
General Gov't	Self Funded Insurance	1,092,780	416,283	38.09%
General Gov't	Airport	108,586	78,555	72.34%

Utilities				
Enterprise	Utility Billing	252,699	167,196	66.16%
Enterprise	Water Field	1,609,541	766,355	47.61%
Enterprise	Water CIP	1,674,761	1,186,087	70.82%
Enterprise	Sewer	1,822,000	617,806	33.91%
Enterprise	Sewer CIP	12,790,697	4,432,605	34.65%
Enterprise	Sanitation	1,599,250	914,587	57.19%
Total Utilities		19,748,948	8,084,635	40.94%
Golf				
Culture & Recreation	Golf	107,443	65,829	61.27%
Culture & Recreation	Country Club	62,557	42,707	68.27%
Total Golf		170,000	108,536	63.84%
General Gov't	Housing	167,234	104,750	62.64%

Totals by Category

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u>
General Government	9,769,490	6,542,490	67%
Culture & Recreation	1,698,378	1,029,811	61%
Public Works	2,675,895	1,397,262	52%
Public Safety	9,687,052	6,059,739	63%
Enterprise	19,748,948	8,084,635	41%
	43,579,763	23,113,937	53%



REVENUE BY CATEGORY

FROM: July 2018 - February 2019



Percent of Year: **66.67%**

CATEGORY	FUND	BUDGET	ACTUAL	PERCENT
<u>General Fund</u>				
Property Taxes	Property Taxes	610,000	384,673	63.06%
City Sales Taxes	City Sales Tax	5,328,255	3,042,969	57.11%
Franchise Fees	Franchise Fees	317,000	158,878	50.12%
Permits/Licenses	Permits/Licenses	155,300	99,802	64.26%
Grants	Grant Reimbursements	1,123,649	415,160	36.95%
State Shared Rev	State Shared Revenue	4,485,961	2,841,100	63.33%
Inter-Gov	Inter-Governmental	38,000	15,877	41.78%
User Fees	Miscellaneous Fees	140,500	73,155	52.07%
Fire/EMS Fees	Fire/EMS Fees	1,741,000	884,345	50.80%
Recreation Fees	Recreation Fees	106,803	49,781	46.61%
Fines	Fines	21,500	9,185	42.72%
Forfeited Property	Forfeited Property Sale	45,596	32,595	71.49%
Inv Earnings	Investment Earnings	90,000	114,832	127.59%
Rental Payments	Rental Payments	708,882	426,706	60.19%
Special Event Rev	Special Event Revenue	51,757	24,438	47.22%
Miscellaneous	Other Miscellaneous	50,000	96,449	192.90%
Sale of Property	Sale of Surplus Property	10,000	9,499	94.99%
Transfers	Inter Fund Transfers	162,025	88,420	54.57%
Loan Proceeds	Capital Lease Proceeds	850,000	97,939	11.52%
		16,036,228	8,865,803	55%
<u>HURF</u>				
State Shared Rev	Highway User Revenue	1,380,450	810,498	58.71%
Miscellaneous	Miscellaneous Revenue	35,000	47,417	135.48%
Transfers	Inter Fund Transfers	-	-	
		1,415,450	857,914	60.61%
<u>LTAF</u>				
Grants	Grant Reimbursements	659,082	278,702	42.29%
Inter-Gov	Inter-Governmental	335,316	151,258	45.11%
User Fees	Fares	75,000	22,052	29.40%
Miscellaneous	ACT	15,470	5,634	36.42%
		1,084,868	457,645	42.18%
<u>Capital Projects</u>				
City Sales Taxes	City Sales Tax .3%	-	47	#DIV/0!
Inv Earnings	Investment Earnings	-	11,872	#DIV/0!
Miscellaneous	Miscellaneous Revenue	-	-	#DIV/0!
Transfers	Inter Fund Transfers	95,000	65,980	69.45%
		95,000	77,899	82.00%
<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	310,995	15.08%
Inv Earnings	Investment Earnings		43	#DIV/0!
Transfers	Inter Fund Transfers	150	-	
		2,063,055	311,037	15.08%
<u>Debt Service</u>				
City Sales Taxes	City Sales Tax .3%	-	6	#DIV/0!
Transfers	Inter Fund Transfers	1,054,739	2,514,277	238.38%
		1,054,739	2,514,284	238.38%

Self Funded Insurance

Inv Earnings	Investment Earnings	2,000	3,338	166.92%
Self Fund Ins	Self Funded Insurance	1,090,780	806,381	73.93%
		1,092,780	809,719	74.10%

Airport

Grants	Grant Reimbursements		-	#DIV/0!
User Fees	Fuel Sales	61,000	45,640	74.82%
Rental Payments	Rental Payments	27,800	20,700	74.46%
Miscellaneous	Miscellaneous Revenue	-	-	#DIV/0!
Transfers	Inter Fund Transfers	19,786	12,651	63.94%
		108,586	78,991	72.75%

Utilities

Grants	Water Grant Reimbursements	-	-	#DIV/0!
User Fees	Water Fees	1,977,000	1,238,517	62.65%
Inv Earnings	Water Investment Earnings	25,000	25,590	102.36%
Miscellaneous	Water Miscellaneous Revenue	35,000	24,800	70.86%
Transfers	Water Inter Fund Transfers		-	#DIV/0!
Loan Proceeds	Capital Lease Proceeds	750,000		0.00%
Grants	Sewer Grant Reimbursements	7,690,697	4,083,744	53.10%
User Fees	Sewer Fees	1,862,000	1,263,779	67.87%
Inv Earnings	Sewer Investment Earnings	15,000	30,598	203.99%
Miscellaneous	Sewer Miscellaneous Revenue	5,045,000	19,348	0.38%
Transfers	Sewer Inter Fund Transfers		-	#DIV/0!
User Fees	Sanitation Fees	1,215,000	825,548	67.95%
Inv Earnings	Sanitation Investment Earnings	10,000	5,728	57.28%
Miscellaneous	Sanitation Miscellaneous Revenue	250	450	180.14%
		18,624,947	7,518,102	40.37%

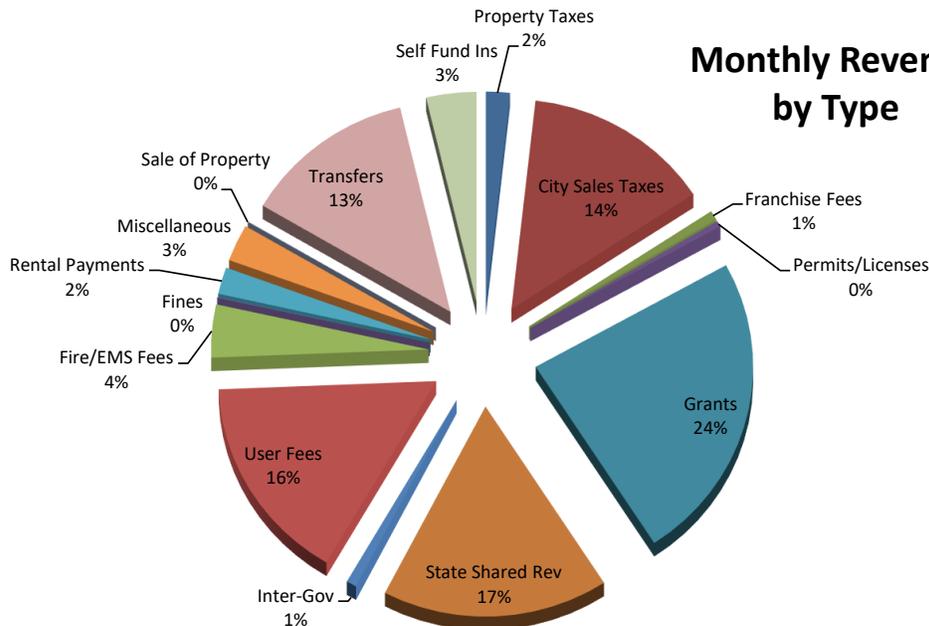
Golf

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	108,718	63.95%
		170,000	108,918	64.07%

Housing

Grants	Housing Reimbursement	152,980	97,868	63.97%
Miscellaneous	Sun Ray Apts Reimb	14,253	8,035	56.37%
Transfers	Housing Inter Fund Transfers		-	#DIV/0!
		167,233	105,903	63.33%

40,944,851 20,915,384 51%



Revenue Totals by Category

FROM: July 2018 - February 2019



	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u>
Property Taxes	610,000	384,673	63%
City Sales Taxes	5,328,255	3,043,022	57%
Franchise Fees	317,000	158,878	50%
Permits/Licenses	155,300	99,802	64%
Grants	11,689,313	5,186,469	44%
State Shared Rev	5,866,411	3,651,598	62%
Inter-Gov	373,316	167,135	45%
User Fees	5,330,500	3,468,692	65%
Fire/EMS Fees	1,741,000	884,345	51%
Recreation Fees	106,803	49,981	47%
Fines	21,500	9,185	43%
Forfeited Property	170,341	51,481	30%
Inv Earnings	142,000	191,958	135%
Rental Payments	736,682	447,406	61%
Special Event Rev	51,757	24,438	47%
Miscellaneous	5,194,973	202,133	4%
Sale of Property	10,000	9,499	95%
Transfers	1,501,700	2,790,047	186%
Loan Proceeds	850,000	97,939	12%
Self Funded Ins	1,092,780	809,719	74%
	<u>41,289,631</u>	<u>21,728,399</u>	