



REVENUES AND EXPENDITURES COMPARISON

April 2016

| <u>FUND</u> | <u>JULY '15 - APR '16 ACTUAL REVENUES</u> | <u>JULY '15 - APR '16 ACTUAL EXPENDITURES</u> | <u>DIFFERENCE ACTUAL REVENUE TO ACTUAL EXPENDITURES</u> | <u>% REVENUE OVER/UNDER EXPENDITURES</u> |
|------------------------|---|---|---|--|
| GENERAL FUND | 11,892,327 | 10,971,182 | 921,145 | 8% |
| HIGHWAY USER REVENUE | 964,312 | 715,728 | 248,585 | 26% |
| LOCAL TRANSPORTATION F | 367,852 | 400,579 | (32,727) | -9% |
| CAPITAL PROJECTS | 159,340 | 168,026 | (8,685) | -5% |
| RICO | 37,640 | 72,593 | (34,953) | -93% |
| JCEF - COURT | 4,700 | 10,452 | (5,752) | -122% |
| DEBT SERVICE | 1,068,948 | 600,432 | 468,517 | 44% |
| AIRPORT | 134,261 | 131,051 | 3,209 | 2% |
| WATER | 1,627,493 | 1,142,501 | 484,992 | 30% |
| SEWER | 2,790,259 | 2,264,733 | 525,526 | 19% |
| SANITATION | 1,009,813 | 897,991 | 111,822 | 11% |
| GOLF COURSE | 37,141 | 200,855 | (163,714) | -441% |
| HOUSING | 173,886 | 150,550 | 23,336 | 13% |
| GRANTS | 36,117 | 131,714 | (95,597) | -265% |
| TOTAL | \$ 20,304,091 | \$ 17,858,387 | 2,445,704 | 12% |

BUDGET TO ACTUAL COMPARISON

April 2016



Percent of Year **83.33%**

| Fund | Fund Name | Revenue | | | Expense | | |
|------|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|
| | | Budget | Actual | Percent | Budget | Actual | Percent |
| 001 | GENERAL FUND | 15,841,411 | 11,892,327 | 75% | 15,708,770 | 10,971,182 | 70% |
| 101 | HIGHWAY USER FUND | 1,269,351 | 964,312 | 76% | 1,307,411 | 715,728 | 55% |
| 102 | LOCAL TRANSPORTATION FUND | 776,319 | 367,852 | 47% | 930,671 | 400,579 | 43% |
| 103 | CAPITAL PROJECTS FUND | 613,000 | 159,340 | 26% | 472,121 | 168,026 | 36% |
| 104 | RICO | 158,000 | 37,640 | 24% | 175,450 | 72,593 | 41% |
| 105 | JCEF - COURT | 45,150 | 4,700 | 10% | 19,292 | 10,452 | 54% |
| 106 | GRANTS FUND | 4,135,037 | 36,117 | 1% | 2,516,285 | 131,714 | 5% |
| 108 | DEBT SERVICE FUND | 1,840,685 | 1,068,948 | 58% | 1,315,624 | 600,432 | 46% |
| 310 | AIRPORT FUND | 151,338 | 134,261 | 89% | 159,762 | 131,051 | 82% |
| 410 | WATER FUND | 2,113,666 | 1,627,493 | 77% | 2,105,665 | 1,142,501 | 54% |
| 420 | SEWER FUND | 2,845,000 | 2,790,259 | 98% | 2,960,000 | 2,264,733 | 77% |
| 430 | SANITATION FUND | 1,201,200 | 1,009,813 | 84% | 1,202,700 | 897,991 | 75% |
| 450 | GOLF COURSE FUND | 100,000 | 37,141 | 37% | - | 200,855 | #DIV/0! |
| 501 | HOUSING | 276,574 | 173,886 | 63% | 236,288 | 150,550 | 64% |
| | CITY TOTAL | <u>31,366,731</u> | <u>20,304,091</u> | <u>65%</u> | <u>29,110,039</u> | <u>17,858,387</u> | <u>61%</u> |

EXPENDITURES BY DEPARTMENT

FROM: July 2015 - April 2016



Percent of Year: **83.33%**

| CATEGORY | FUND | BUDGET | ACTUAL | PERCENT |
|----------------------|----------------------------|-------------------|-------------------|--------------|
| | <u>General Fund</u> | | | |
| General Gov't | Administration | 481,769 | 374,630 | 77.76% |
| General Gov't | Economic Development | - | 2,000 | #DIV/0! |
| General Gov't | Visitor Center | 70,872 | 51,071 | 72.06% |
| General Gov't | Parking Lot | - | 832 | #DIV/0! |
| General Gov't | Finance | 554,346 | 396,876 | 71.59% |
| General Gov't | Human Resources | 529,987 | 378,719 | 71.46% |
| General Gov't | IT | 419,132 | 350,468 | 83.62% |
| General Gov't | General Government | 2,321,634 | 1,202,770 | 51.81% |
| General Gov't | Municipal Court | 77,568 | 59,905 | 77.23% |
| Culture & Recreation | Library | 415,633 | 311,805 | 75.02% |
| General Gov't | GF Capital | 433,170 | 42,434 | 9.80% |
| General Gov't | Neighborhoods & Grants | - | 14,139 | #DIV/0! |
| General Gov't | Transit | - | - | #DIV/0! |
| General Gov't | Cemetery | 154,914 | 105,264 | 67.95% |
| Culture & Recreation | Parks | 553,816 | 378,175 | 68.29% |
| Culture & Recreation | Recreation | 93,135 | 80,688 | 86.64% |
| Culture & Recreation | Aquatics | 306,374 | 213,970 | 69.84% |
| Public Works | Public Works Admin | 157,227 | 84,805 | 53.94% |
| Public Works | PW Construction | 421,724 | 233,643 | 55.40% |
| Public Works | PW Fleet Maintenance | 161,730 | 74,513 | 46.07% |
| Public Safety | Fire | 1,311,189 | 1,359,832 | 103.71% |
| Public Safety | EMS | 1,482,026 | 1,525,993 | 102.97% |
| Public Safety | Police Admin | 617,735 | 342,142 | 55.39% |
| Public Safety | Police Operations | 2,849,411 | 2,142,571 | 75.19% |
| Public Safety | Police Support | 2,019,274 | 1,051,248 | 52.06% |
| Public Safety | Police Humane | 211,047 | 153,574 | 72.77% |
| General Gov't | Call Center | 65,057 | 39,117 | 60.13% |
| | Total GF | 15,708,770 | 10,971,182 | 70% |
| Public Works | HURF Streets | 1,307,411 | 715,728 | 54.74% |
| | <u>LTAf</u> | | | |
| General Gov't | Douglas Transit | 930,671 | 324,440 | 34.86% |
| General Gov't | Bisbee Transit | - | 76,140 | #DIV/0! |
| | | 930,671 | 400,579 | 43% |
| General Gov't | Capital Projects | 472,121 | 168,026 | 35.59% |
| Public Safety | RICO | 175,450 | 72,593 | 41.38% |
| General Gov't | JCEF (Court) | 19,292 | 10,452 | 54.18% |
| General Gov't | Grants | 1,309,212 | | 0.00% |
| Culture & Recreation | Grants | 77,500 | 1,489 | 1.92% |
| Public Works | Grants | 880,000 | 106,069 | 12.05% |
| Public Safety | Grants | 249,573 | 24,156 | 9.68% |
| | | 2,516,285 | 131,714 | 5.23% |
| General Gov't | Debt Service | 1,315,624 | 600,432 | 45.64% |
| General Gov't | Airport | 159,762 | 131,051 | 82.03% |

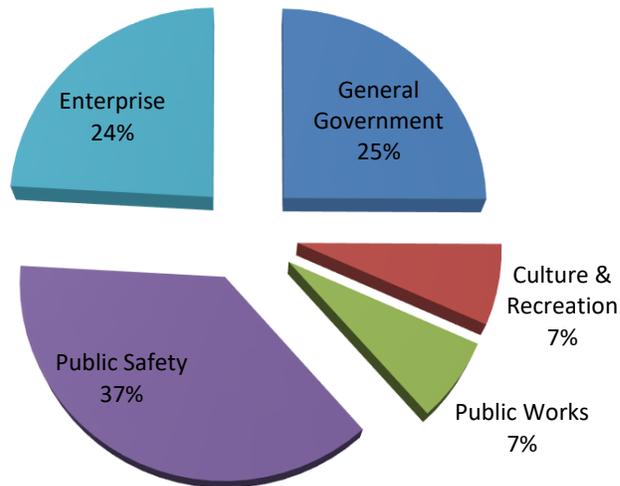
| Utilities | | | | |
|------------------------|-----------------|------------------|------------------|---------------|
| Enterprise | Utility Billing | 244,910 | 214,349 | 87.52% |
| Enterprise | Water Field | 1,418,418 | 789,130 | 55.63% |
| Enterprise | Water CIP | 442,337 | 139,022 | 31.43% |
| Enterprise | Sewer | 1,647,545 | 691,197 | 41.95% |
| Enterprise | Sewer CIP | 1,312,455 | 1,573,537 | 119.89% |
| Enterprise | Sanitation | 1,202,700 | 897,991 | 74.66% |
| Total Utilities | | 6,268,365 | 4,305,226 | 68.68% |

| Golf | | | | |
|----------------------|--------------|----------|----------------|----------------|
| Culture & Recreation | Golf | - | 139,449 | #DIV/0! |
| Culture & Recreation | Country Club | - | 61,405 | #DIV/0! |
| Total Golf | | - | 200,855 | #DIV/0! |

| | | | | |
|---------------|---------|---------|---------|--------|
| General Gov't | Housing | 236,288 | 150,550 | 63.71% |
|---------------|---------|---------|---------|--------|

Totals by Category

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>PERCENT</u> |
|----------------------|-------------------|-------------------|----------------|
| General Government | 9,551,419 | 4,479,315 | 47% |
| Culture & Recreation | 1,446,458 | 1,186,982 | 82% |
| Public Works | 2,928,092 | 1,214,757 | 41% |
| Public Safety | 8,915,705 | 6,672,108 | 75% |
| Enterprise | 6,268,365 | 4,305,226 | 69% |
| | 29,110,039 | 17,858,387 | 61% |



REVENUE BY CATEGORY

FROM: July 2015 - April 2016



Percent of Year: **83.33%**

| CATEGORY | FUND | BUDGET | ACTUAL | PERCENT |
|--------------------------------|--------------------------|-------------------|-------------------|----------------|
| <u>General Fund</u> | | | | |
| Property Taxes | Property Taxes | 560,000 | 392,966 | 70.17% |
| City Sales Taxes | City Sales Tax | 5,485,813 | 4,363,656 | 79.54% |
| Franchise Fees | Franchise Fees | 323,000 | 233,113 | 72.17% |
| Permits/Licenses | Permits/Licenses | 179,250 | 137,146 | 76.51% |
| Grants | Grant Reimbursements | 1,066,623 | 482,481 | 45.23% |
| State Shared Rev | State Shared Revenue | 4,621,704 | 3,622,116 | 78.37% |
| Inter-Gov | Inter-Governmental | 126,774 | 25,052 | 19.76% |
| User Fees | Miscellaneous Fees | 145,600 | 114,529 | 78.66% |
| Fire/EMS Fees | Fire/EMS Fees | 1,109,000 | 1,235,984 | 111.45% |
| Recreation Fees | Recreation Fees | 105,487 | 85,991 | 81.52% |
| Fines | Fines | 158,500 | 109,555 | 69.12% |
| Forfeited Property | Forfeited Property Sale | 80,000 | 78,575 | 98.22% |
| Inv Earnings | Investment Earnings | 6,400 | 9,908 | 154.81% |
| Rental Payments | Rental Payments | 788,782 | 598,311 | 75.85% |
| Special Event Rev | Special Event Revenue | 36,593 | 26,900 | 73.51% |
| Miscellaneous | Other Miscellaneous | 50,000 | 59,849 | 119.70% |
| Sale of Property | Sale of Surplus Property | 511,000 | 150,628 | 29.48% |
| Transfers | Inter Fund Transfers | 195,424 | 165,566 | 84.72% |
| Loan Proceeds | Capital Lease Proceeds | - | - | #DIV/0! |
| | | 15,549,950 | 11,892,327 | 76% |
| <u>HURF</u> | | | | |
| State Shared Rev | Highway User Revenue | 1,272,411 | 921,094 | 72.39% |
| Miscellaneous | Miscellaneous Revenue | 35,000 | 43,218 | 123.48% |
| Transfers | Inter Fund Transfers | - | - | |
| | | 1,307,411 | 964,312 | 73.76% |
| <u>LTAf</u> | | | | |
| Grants | Grant Reimbursements | 658,829 | 185,245 | 28.12% |
| Inter-Gov | Inter-Governmental | 51,650 | 155,795 | 301.64% |
| User Fees | Fares | 50,000 | 16,483 | 32.97% |
| Miscellaneous | ACT | 15,840 | 10,329 | 65.21% |
| | | 776,319 | 367,852 | 47.38% |
| <u>Capital Projects</u> | | | | |
| City Sales Taxes | City Sales Tax .3% | 89,167 | 145,715 | 163.42% |
| Inv Earnings | Investment Earnings | - | 1,987 | #DIV/0! |
| Miscellaneous | Miscellaneous Revenue | - | 6,000 | #DIV/0! |
| Transfers | Inter Fund Transfers | - | 5,639 | #DIV/0! |
| | | 89,167 | 159,340 | 178.70% |
| <u>RICO</u> | | | | |
| Grants | RICO Reimbursements | 175,450 | 37,640 | 21.45% |
| Inv Earnings | Investment Earnings | 0 | 0 | |
| | | 175,450 | 37,640 | 21.45% |
| <u>JCEF/Court</u> | | | | |
| Fines | Fines | 8,150 | 4,700 | 57.67% |
| <u>Grants</u> | | | | |
| Grants | Grant Reimbursements | 2,486,285 | 36,117 | 1.45% |
| Inv Earnings | Investment Earnings | - | - | #DIV/0! |
| Transfers | Inter Fund Transfers | - | - | |
| | | 2,486,285 | 36,117 | 1.45% |
| <u>Debt Service</u> | | | | |
| City Sales Taxes | City Sales Tax .3% | - | 631 | #DIV/0! |
| Transfers | Inter Fund Transfers | 1,315,624 | 1,068,317 | 81.20% |
| | | 1,315,624 | 1,068,948 | 81.25% |

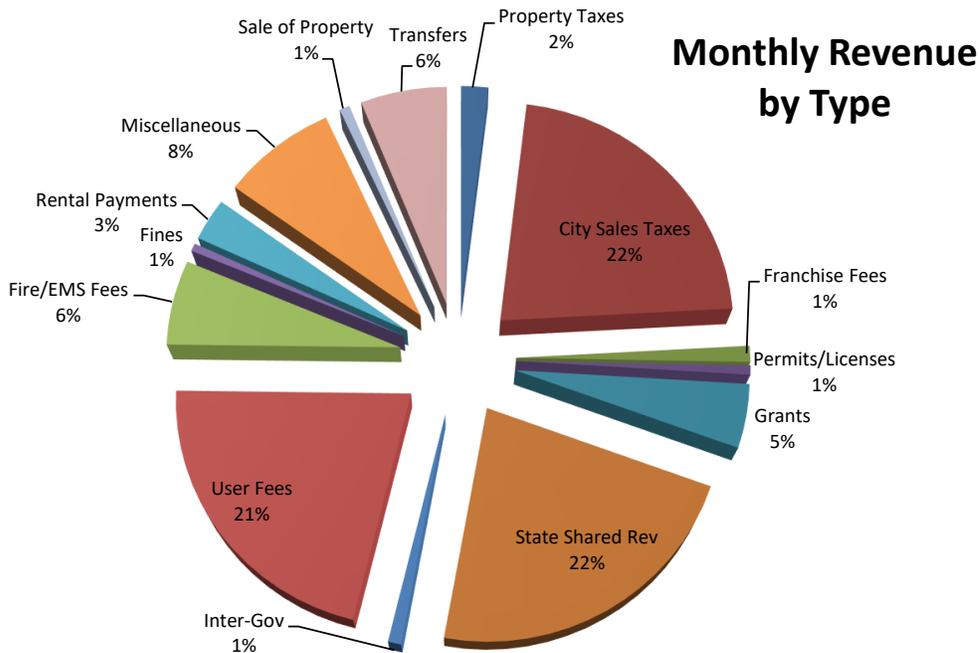
| Airport | | | | |
|-----------------|-----------------------|----------------|----------------|---------------|
| Grants | Grant Reimbursements | - | 48,420 | #DIV/0! |
| User Fees | Fuel Sales | 73,560 | 53,038 | 72.10% |
| Rental Payments | Rental Payments | 25,900 | 23,695 | 91.49% |
| Miscellaneous | Miscellaneous Revenue | - | 121 | #DIV/0! |
| Transfers | Inter Fund Transfers | 60,302 | 8,987 | 14.90% |
| | | 159,762 | 134,261 | 84.04% |

| Utilities | | | | |
|------------------|----------------------------------|------------------|------------------|---------------|
| Grants | Water Grant Reimbursements | - | - | #DIV/0! |
| User Fees | Water Fees | 2,019,000 | 1,592,466 | 78.87% |
| Inv Earnings | Water Investment Earnings | 7,000 | 9,672 | 138.17% |
| Miscellaneous | Water Miscellaneous Revenue | 21,000 | 25,356 | 120.74% |
| 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 | 1,564,742 | 84.67% |
| Inv Earnings | Sewer Investment Earnings | 8,000 | 7,076 | 88.44% |
| Miscellaneous | Sewer Miscellaneous Revenue | 4,000 | 1,218,442 | 30461.04% |
| Transfers | Sewer Inter Fund Transfers | - | - | #DIV/0! |
| User Fees | Sanitation Fees | 1,200,000 | 1,005,931 | 83.83% |
| Inv Earnings | Sanitation Investment Earnings | 2,700 | 3,882 | 143.77% |
| Miscellaneous | Sanitation Miscellaneous Revenue | 0 | 104 | #DIV/0! |
| | | 6,268,366 | 5,427,670 | 86.59% |

| Golf | | | | |
|-----------------|----------------------------|----------|---------------|----------------|
| Recreation Fees | Golf Fees | - | 18,691 | #DIV/0! |
| Recreation Fees | RV Park Sapce Rentals | - | 840 | #DIV/0! |
| Recreation Fees | Country Club Events | - | 17,611 | #DIV/0! |
| Rental Payments | Golf Course Lease | - | - | #DIV/0! |
| Miscellaneous | Golf Miscellaneous Revenue | - | - | #DIV/0! |
| Transfers | Golf Inter Fund Transfers | - | - | #DIV/0! |
| | | - | 37,141 | #DIV/0! |

| Housing | | | | |
|----------------|------------------------------|----------------|----------------|---------------|
| Grants | Housing Reimbursement | 236,288 | 171,868 | 72.74% |
| Miscellaneous | Sun Ray Apts Reimb | - | 2,017 | #DIV/0! |
| Transfers | Housing Inter Fund Transfers | - | - | #DIV/0! |
| | | 236,288 | 173,886 | 73.59% |

28,372,772 20,304,195 72%



Revenue Totals by Category

FROM: July 2015 - April 2016



| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>PERCENT</u> |
|--------------------|-------------------|-------------------|----------------|
| Property Taxes | 560,000 | 392,966 | 70% |
| City Sales Taxes | 5,574,980 | 4,510,001 | 81% |
| Franchise Fees | 323,000 | 233,113 | 72% |
| Permits/Licenses | 179,250 | 137,146 | 77% |
| Grants | 5,548,025 | 924,132 | 17% |
| State Shared Rev | 5,894,115 | 4,543,210 | 77% |
| Inter-Gov | 178,424 | 180,847 | 101% |
| User Fees | 5,336,160 | 4,347,189 | 81% |
| Fire/EMS Fees | 1,109,000 | 1,235,984 | 111% |
| Recreation Fees | 105,487 | 123,132 | 117% |
| Fines | 166,650 | 114,255 | 69% |
| Forfeited Property | 255,450 | 116,215 | 45% |
| Inv Earnings | 24,100 | 32,524 | 135% |
| Rental Payments | 814,682 | 622,006 | 76% |
| Special Event Rev | 36,593 | 26,900 | 74% |
| Miscellaneous | 125,840 | 1,365,436 | 1085% |
| Sale of Property | 511,000 | 150,628 | 29% |
| Transfers | 1,630,016 | 1,248,509 | 77% |
| Loan Proceeds | - | - | #DIV/0! |
| | <u>28,372,772</u> | <u>20,304,195</u> | |