



## REVENUES AND EXPENDITURES COMPARISON

October 2015

| <u>FUND</u>            | <u>JULY '15 - OCT '15<br/>ACTUAL REVENUES</u> | <u>JULY '15 - OCT '15<br/>ACTUAL EXPENDITURES</u> | <u>DIFFERENCE<br/>ACTUAL REVENUE TO<br/>ACTUAL EXPENDITURES</u> | <u>% REVENUE<br/>OVER/UNDER<br/>EXPENDITURES</u> |
|------------------------|---|---|---|--|
| GENERAL FUND           | 4,022,322                                     | 4,418,333   | (396,011)   | -10%   |
| HIGHWAY USER REVENUE   | 328,423                                       | 271,226   | 57,196  | 17%  |
| LOCAL TRANSPORTATION F | 56,156  | 74,273  | (18,118)  | -32%   |
| CAPITAL PROJECTS       | 157,682                                       | 49,453  | 108,229   | 69%  |
| RICO                   | 18,137  | 19,757  | (1,620)   | -9%  |
| JCEF - COURT           | 1,292   | 3,809   | (2,517)   | -195%  |
| DEBT SERVICE           | 427,666                                       | 289,535   | 138,131   | 32%  |
| AIRPORT                | 32,234  | 38,912  | (6,678)   | -21%   |
| WATER                  | 674,000                                       | 482,219   | 191,781   | 28%  |
| SEWER                  | 621,423                                       | 488,105   | 133,318   | 21%  |
| SANITATION             | 404,134                                       | 349,693   | 54,441  | 13%  |
| GOLF COURSE            | 30,767  | 121,962   | (91,195)  | -296%  |
| HOUSING                | 46,900  | 55,769  | (8,869)   | -19%   |
| GRANTS                 | 16,840  | 37,118  | (20,279)  | -120%  |
| <b>TOTAL</b>           | <b>\$ 6,837,975</b>                           | <b>\$ 6,700,166</b>                               | <b>137,809</b>  | <b>2%</b>  |



## BUDGET TO ACTUAL COMPARISON

October 2015



Percent of Year **33.33%**

| Fund | Fund Name                 | Revenue           |                  |            | Expense           |                  |            |
|------|---------------------------|-------------------|------------------|------------|-------------------|------------------|------------|
|      |                           | Budget            | Actual           | Percent    | Budget            | Actual           | Percent    |
| 001  | GENERAL FUND              | 15,841,411        | 4,022,322        | 25%        | 16,286,270        | 4,418,333        | 27%        |
| 101  | HIGHWAY USER FUND         | 1,269,351         | 328,423          | 26%        | 1,307,411         | 271,226          | 21%        |
| 102  | LOCAL TRANSPORTATION FUND | -                 | 56,156           | #DIV/0!    | -                 | 74,273           | #DIV/0!    |
| 103  | CAPITAL PROJECTS FUND     | 613,000           | 157,682          | 26%        | 472,121           | 49,453           | 10%        |
| 104  | RICO                      | 158,000           | 18,137           | 11%        | 175,450           | 19,757           | 11%        |
| 105  | JCEF - COURT              | 45,150            | 1,292            | 3%         | 19,292            | 3,809            | 20%        |
| 106  | GRANTS FUND               | 4,135,037         | 16,840           | 0%         | 2,516,285         | 37,118           | 1%         |
| 108  | DEBT SERVICE FUND         | 1,840,685         | 427,666          | 23%        | 1,315,624         | 289,535          | 22%        |
| 310  | AIRPORT FUND              | 151,338           | 32,234           | 21%        | 159,762           | 38,912           | 24%        |
| 410  | WATER FUND                | 2,113,666         | 674,000          | 32%        | 2,105,665         | 482,219          | 23%        |
| 420  | SEWER FUND                | 2,845,000         | 621,423          | 22%        | 2,960,000         | 488,105          | 16%        |
| 430  | SANITATION FUND           | 1,201,200         | 404,134          | 34%        | 1,202,700         | 349,693          | 29%        |
| 450  | GOLF COURSE FUND          | 100,000           | 30,767           | 31%        | -                 | 121,962          | #DIV/0!    |
| 501  | HOUSING                   | 276,574           | 46,900           | 17%        | 236,288           | 55,769           | 24%        |
|      | <b>CITY TOTAL</b>         | <u>30,590,412</u> | <u>6,837,975</u> | <u>22%</u> | <u>28,756,868</u> | <u>6,700,166</u> | <u>23%</u> |

# EXPENDITURES BY DEPARTMENT

FROM: July 2015 - October 2015



Percent of Year: **33.33%**

| CATEGORY             | FUND                       | BUDGET            | ACTUAL           | PERCENT        |
|----------------------|----------------------------|-------------------|------------------|----------------|
|                      | <b><u>General Fund</u></b> |                   |                  |                |
| General Gov't        | Administration             | 481,769           | 139,118          | 28.88%         |
| General Gov't        | Economic Development       | -                 | 2,000            | #DIV/0!        |
| General Gov't        | Visitor Center             | 70,872            | 19,716           | 27.82%         |
| General Gov't        | Parking Lot                | -                 | 334              | #DIV/0!        |
| General Gov't        | Finance                    | 554,346           | 139,530          | 25.17%         |
| General Gov't        | Human Resources            | 529,987           | 159,236          | 30.05%         |
| General Gov't        | IT                         | 419,132           | 159,440          | 38.04%         |
| General Gov't        | General Government         | 2,321,634         | 545,584          | 23.50%         |
| General Gov't        | Municipal Court            | 77,568            | 22,567           | 29.09%         |
| Culture & Recreation | Library                    | 415,633           | 124,140          | 29.87%         |
| General Gov't        | GF Capital                 | 433,170           | 231              | 0.05%          |
| General Gov't        | Neighborhoods & Grants     | -                 | 3,439            | #DIV/0!        |
| General Gov't        | Transit                    | 577,500           | 61,332           | 10.62%         |
| General Gov't        | Cemetery                   | 154,914           | 41,423           | 26.74%         |
| Culture & Recreation | Parks                      | 553,816           | 168,705          | 30.46%         |
| Culture & Recreation | Recreation                 | 93,135            | 37,851           | 40.64%         |
| Culture & Recreation | Aquatics                   | 306,374           | 103,413          | 33.75%         |
| Public Works         | Public Works Admin         | 157,227           | 34,987           | 22.25%         |
| Public Works         | PW Construction            | 421,724           | 88,754           | 21.05%         |
| Public Works         | PW Fleet Maintenance       | 161,730           | 28,950           | 17.90%         |
| Public Safety        | Fire                       | 1,311,189         | 512,892          | 39.12%         |
| Public Safety        | EMS                        | 1,482,026         | 584,051          | 39.41%         |
| Public Safety        | Police Admin               | 617,735           | 147,798          | 23.93%         |
| Public Safety        | Police Operations          | 2,849,411         | 810,799          | 28.45%         |
| Public Safety        | Police Support             | 2,019,274         | 414,436          | 20.52%         |
| Public Safety        | Police Humane              | 211,047           | 54,033           | 25.60%         |
| General Gov't        | Call Center                | 65,057            | 13,576           | 20.87%         |
|                      | <b>Total GF</b>            | <b>16,286,270</b> | <b>4,418,333</b> | <b>27%</b>     |
| Public Works         | HURF Streets               | 1,307,411         | 271,226          | 20.75%         |
|                      | <b><u>LTAf</u></b>         |                   |                  |                |
| General Gov't        | Douglas Transit            | -                 | 63,803           | #DIV/0!        |
| General Gov't        | Bisbee Transit             | -                 | 10,470           | #DIV/0!        |
|                      |                            | <b>-</b>          | <b>74,273</b>    | <b>#DIV/0!</b> |
| General Gov't        | Capital Projects           | 472,121           | 49,453           | 10.47%         |
| Public Safety        | RICO                       | 175,450           | 19,757           | 11.26%         |
| General Gov't        | JCEF (Court)               | 19,292            | 3,809            | 19.75%         |
| General Gov't        | Grants                     | 1,309,212         |                  | 0.00%          |
| Culture & Recreation | Grants                     | 77,500            | 1,489            | 1.92%          |
| Public Works         | Grants                     | 880,000           | 31,886           | 3.62%          |
| Public Safety        | Grants                     | 249,573           | 3,743            | 1.50%          |
|                      |                            | <b>2,516,285</b>  | <b>37,118</b>    | <b>1.48%</b>   |
| General Gov't        | Debt Service               | 1,315,624         | 289,535          | 22.01%         |
| General Gov't        | Airport                    | 159,762           | 38,912           | 24.36%         |

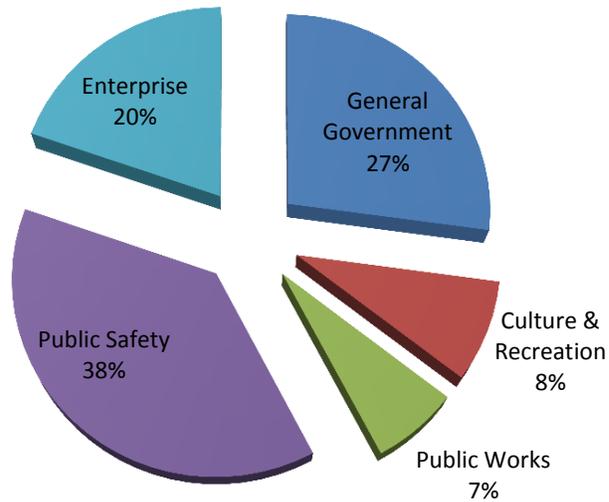
| <b>Utilities</b>       |                 |                  |                  |               |
|------------------------|-----------------|------------------|------------------|---------------|
| Enterprise             | Utility Billing | 244,910          | 66,872           | 27.30%        |
| Enterprise             | Water Field     | 1,418,418        | 345,765          | 24.38%        |
| Enterprise             | Water CIP       | 442,337          | 69,583           | 15.73%        |
| Enterprise             | Sewer           | 1,647,545        | 231,609          | 14.06%        |
| Enterprise             | Sewer CIP       | 1,312,455        | 256,496          | 19.54%        |
| Enterprise             | Sanitation      | 1,202,700        | 349,693          | 29.08%        |
| <b>Total Utilities</b> |                 | <b>6,268,365</b> | <b>1,320,017</b> | <b>21.06%</b> |

| <b>Golf</b>          |              |          |                |                |
|----------------------|--------------|----------|----------------|----------------|
| Culture & Recreation | Golf         | -        | 84,570         | #DIV/0!        |
| Culture & Recreation | Country Club | -        | 37,392         | #DIV/0!        |
| <b>Total Golf</b>    |              | <b>-</b> | <b>121,962</b> | <b>#DIV/0!</b> |

|               |         |         |        |        |
|---------------|---------|---------|--------|--------|
| General Gov't | Housing | 236,288 | 55,769 | 23.60% |
|---------------|---------|---------|--------|--------|

### Totals by Category

|                      | <u>BUDGET</u>     | <u>ACTUAL</u>    | <u>PERCENT</u> |
|----------------------|-------------------|------------------|----------------|
| General Government   | 9,198,248         | 1,819,276        | 20%            |
| Culture & Recreation | 1,446,458         | 557,561          | 39%            |
| Public Works         | 2,928,092         | 455,803          | 16%            |
| Public Safety        | 8,915,705         | 2,547,508        | 29%            |
| Enterprise           | 6,268,365         | 1,320,017        | 21%            |
|                      | <b>28,756,868</b> | <b>6,700,166</b> | <b>23%</b>     |



# REVENUE BY CATEGORY

FROM: July 2015 - October 2015



Percent of Year: **33.33%**

| CATEGORY                       | FUND                     | BUDGET            | ACTUAL           | PERCENT        |
|--------------------------------|--------------------------|-------------------|------------------|----------------|
| <b><u>General Fund</u></b>     |                          |                   |                  |                |
| Property Taxes                 | Property Taxes           | 560,000           | 23,019           | 4.11%          |
| City Sales Taxes               | City Sales Tax           | 5,485,813         | 1,655,485        | 30.18%         |
| Franchise Fees                 | Franchise Fees           | 323,000           | 69,937           | 21.65%         |
| Permits/Licenses               | Permits/Licenses         | 179,250           | 49,809           | 27.79%         |
| Grants                         | Grant Reimbursements     | 1,802,942         | 197,416          | 10.95%         |
| State Shared Rev               | State Shared Revenue     | 4,621,704         | 1,335,666        | 28.90%         |
| Inter-Gov                      | Inter-Governmental       | 126,774           | 7,586            | 5.98%          |
| User Fees                      | Miscellaneous Fees       | 145,600           | 38,006           | 26.10%         |
| Fire/EMS Fees                  | Fire/EMS Fees            | 1,109,000         | 272,095          | 24.54%         |
| Recreation Fees                | Recreation Fees          | 105,487           | 12,605           | 11.95%         |
| Fines                          | Fines                    | 158,500           | 37,487           | 23.65%         |
| Forfeited Property             | Forfeited Property Sale  | 80,000            | 29,000           | 36.25%         |
| Inv Earnings                   | Investment Earnings      | 6,400             | 2,390            | 37.34%         |
| Rental Payments                | Rental Payments          | 788,782           | 205,765          | 26.09%         |
| Special Event Rev              | Special Event Revenue    | 36,593            | 9,554            | 26.11%         |
| Miscellaneous                  | Other Miscellaneous      | 50,000            | 13,360           | 26.72%         |
| Sale of Property               | Sale of Surplus Property | 511,000           | -                | 0.00%          |
| Transfers                      | Inter Fund Transfers     | 195,424           | 63,143           | 32.31%         |
| Loan Proceeds                  | Capital Lease Proceeds   | -                 | -                | #DIV/0!        |
|                                |                          | <b>16,286,269</b> | <b>4,022,322</b> | <b>25%</b>     |
| <b><u>HURF</u></b>             |                          |                   |                  |                |
| State Shared Rev               | Highway User Revenue     | 1,272,411         | 302,659          | 23.79%         |
| Miscellaneous                  | Miscellaneous Revenue    | 35,000            | 25,764           | 73.61%         |
| Transfers                      | Inter Fund Transfers     | -                 | -                |                |
|                                |                          | <b>1,307,411</b>  | <b>328,423</b>   | <b>25.12%</b>  |
| <b><u>LTAf</u></b>             |                          |                   |                  |                |
| Grants                         | Grant Reimbursements     |                   | 44,479           | #DIV/0!        |
| Inter-Gov                      | Inter-Governmental       |                   | 6,934            | #DIV/0!        |
| User Fees                      | Fares                    |                   | 3,428            | #DIV/0!        |
| Miscellaneous                  | ACT                      |                   | 1,315            | #DIV/0!        |
|                                |                          |                   | <b>56,156</b>    | <b>#DIV/0!</b> |
| <b><u>Capital Projects</u></b> |                          |                   |                  |                |
| City Sales Taxes               | City Sales Tax .3%       | 89,167            | 145,715          | 163.42%        |
| Inv Earnings                   | Investment Earnings      | -                 | 597              | #DIV/0!        |
| Miscellaneous                  | Miscellaneous Revenue    | -                 | 6,000            | #DIV/0!        |
| Transfers                      | Inter Fund Transfers     |                   | 5,370            | #DIV/0!        |
|                                |                          | <b>89,167</b>     | <b>157,682</b>   | <b>176.84%</b> |
| <b><u>RICO</u></b>             |                          |                   |                  |                |
| Grants                         | RICO Reimbursements      | 175,450           | 18,137           | 10.34%         |
| Inv Earnings                   | Investment Earnings      | 0                 | 0                |                |
|                                |                          | <b>175,450</b>    | <b>18,137</b>    | <b>10.34%</b>  |
| <b><u>JCEF/Court</u></b>       |                          |                   |                  |                |
| Fines                          | Fines                    | 8,150             | 1,292            | 15.86%         |
| <b><u>Grants</u></b>           |                          |                   |                  |                |
| Grants                         | Grant Reimbursements     | 2,486,285         | 16,840           | 0.68%          |
| Inv Earnings                   | Investment Earnings      |                   | -                | #DIV/0!        |
| Transfers                      | Inter Fund Transfers     |                   |                  |                |
|                                |                          | <b>2,486,285</b>  | <b>16,840</b>    | <b>0.68%</b>   |
| <b><u>Debt Service</u></b>     |                          |                   |                  |                |
| City Sales Taxes               | City Sales Tax .3%       | -                 | 339              | #DIV/0!        |
| Transfers                      | Inter Fund Transfers     | 1,315,624         | 427,327          | 32.48%         |
|                                |                          | <b>1,315,624</b>  | <b>427,666</b>   | <b>32.51%</b>  |

**Airport**

|                 |                       |                |               |               |
|-----------------|-----------------------|----------------|---------------|---------------|
| Grants          | Grant Reimbursements  | -              | -             | #DIV/0!       |
| User Fees       | Fuel Sales            | 73,560         | 26,013        | 35.36%        |
| Rental Payments | Rental Payments       | 25,900         | 6,100         | 23.55%        |
| Miscellaneous   | Miscellaneous Revenue | -              | 121           | #DIV/0!       |
| Transfers       | Inter Fund Transfers  | 60,302         | -             | 0.00%         |
|                 |                       | <b>159,762</b> | <b>32,234</b> | <b>20.18%</b> |

**Utilities**

|               |                                  |                  |                  |               |
|---------------|----------------------------------|------------------|------------------|---------------|
| Grants        | Water Grant Reimbursements       | -                | -                | #DIV/0!       |
| User Fees     | Water Fees                       | 2,019,000        | 660,903          | 32.73%        |
| Inv Earnings  | Water Investment Earnings        | 7,000            | 2,785            | 39.79%        |
| Miscellaneous | Water Miscellaneous Revenue      | 21,000           | 10,312           | 49.10%        |
| 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        | 618,597          | 33.47%        |
| Inv Earnings  | Sewer Investment Earnings        | 8,000            | 2,814            | 35.18%        |
| Miscellaneous | Sewer Miscellaneous Revenue      | 4,000            | 11               | 0.29%         |
| Transfers     | Sewer Inter Fund Transfers       | -                | -                | #DIV/0!       |
| User Fees     | Sanitation Fees                  | 1,200,000        | 403,054          | 33.59%        |
| Inv Earnings  | Sanitation Investment Earnings   | 2,700            | 1,080            | 40.00%        |
| Miscellaneous | Sanitation Miscellaneous Revenue | 0                | 40               | #DIV/0!       |
|               |                                  | <b>6,268,366</b> | <b>1,699,597</b> | <b>27.11%</b> |

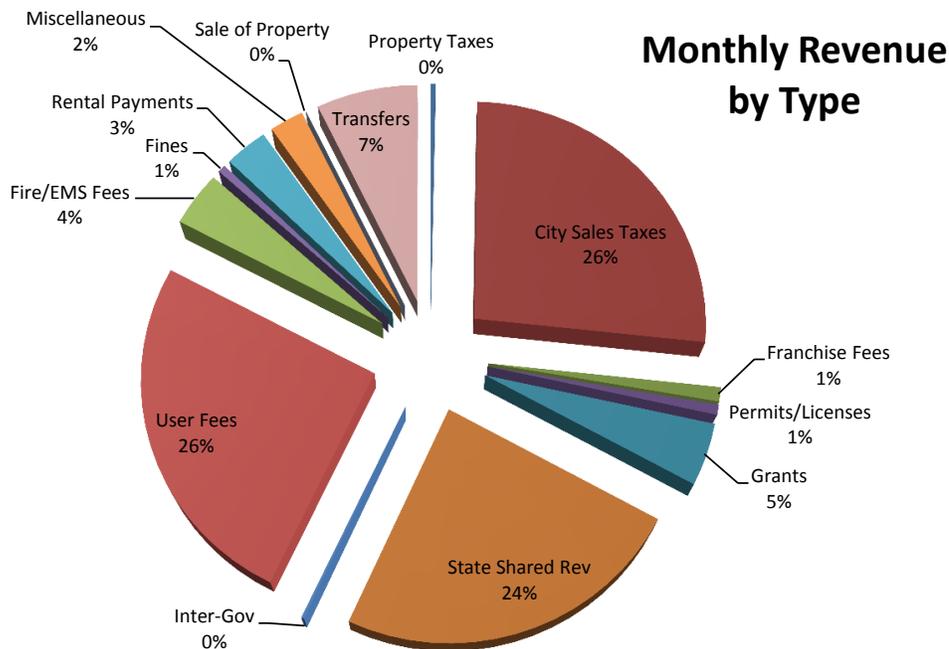
**Golf**

|                 |                            |   |               |                |
|-----------------|----------------------------|---|---------------|----------------|
| Recreation Fees | Golf Fees                  | - | 14,788        | #DIV/0!        |
| Recreation Fees | RV Park Sapce Rentals      | - | 840           | #DIV/0!        |
| Recreation Fees | Country Club Events        | - | 15,139        | #DIV/0!        |
| Rental Payments | Golf Course Lease          | - | -             | #DIV/0!        |
| Miscellaneous   | Golf Miscellaneous Revenue | - | -             | #DIV/0!        |
| Transfers       | Golf Inter Fund Transfers  | - | -             | #DIV/0!        |
|                 |                            | - | <b>30,767</b> | <b>#DIV/0!</b> |

**Housing**

|           |                              |                |               |               |
|-----------|------------------------------|----------------|---------------|---------------|
| Grants    | Housing Reimbursement        | 236,288        | 46,900        | 19.85%        |
| Transfers | Housing Inter Fund Transfers | -              | -             | #DIV/0!       |
|           |                              | <b>236,288</b> | <b>46,900</b> | <b>19.85%</b> |

**28,332,772      6,838,015      24%**



## Revenue Totals by Category

FROM: July 2015 - October 2015



|                    | <u>BUDGET</u>     | <u>ACTUAL</u>    | <u>PERCENT</u> |
|--------------------|-------------------|------------------|----------------|
| Property Taxes     | 560,000           | 23,019           | 4%             |
| City Sales Taxes   | 5,574,980         | 1,801,539        | 32%            |
| Franchise Fees     | 323,000           | 69,937           | 22%            |
| Permits/Licenses   | 179,250           | 49,809           | 28%            |
| Grants             | 5,625,515         | 305,635          | 5%             |
| State Shared Rev   | 5,894,115         | 1,638,324        | 28%            |
| Inter-Gov          | 126,774           | 14,520           | 11%            |
| User Fees          | 5,286,160         | 1,750,000        | 33%            |
| Fire/EMS Fees      | 1,109,000         | 272,095          | 25%            |
| Recreation Fees    | 105,487           | 43,372           | 41%            |
| Fines              | 166,650           | 38,779           | 23%            |
| Forfeited Property | 255,450           | 47,137           | 18%            |
| Inv Earnings       | 24,100            | 9,667            | 40%            |
| Rental Payments    | 814,682           | 211,865          | 26%            |
| Special Event Rev  | 36,593            | 9,554            | 26%            |
| Miscellaneous      | 110,000           | 56,922           | 52%            |
| Sale of Property   | 511,000           | -                | 0%             |
| Transfers          | 314,392           | 495,840          | 158%           |
| Loan Proceeds      | -                 | -                | #DIV/0!        |
|                    | <u>27,017,148</u> | <u>6,838,015</u> |                |