

## **AGENDA**

AGENDA OF THE WORK SESSIONS OF THE MAYOR AND COUNCIL OF THE CITY OF BISBEE COUNTY OF COCHISE, STATE OF ARIZONA, THAT WILL BE HELD FROM MONDAY, APRIL 13, 2026, THROUGH THURSDAY, APRIL 16, 2026, STARTING AT 5:30PM AT THE COUNCIL CHAMBERS LOCATED AT 118 ARIZONA STREET, BISBEE, ARIZONA.

THE MEETING WAS CALLED TO ORDER BY \_\_\_\_\_ AT \_\_\_\_\_.

### **ROLL CALL**

#### **COUNCIL**

Councilmember Karen Schumacher, Ward I  
Councilmember Peter Skinner, Ward II  
Councilmember Trish Damon, Ward III  
Mayor Ken Budge  
Councilmember Anna Cline, Ward III, Mayor Pro Tempore  
Councilmember Mel Sowid, Ward II  
Councilmember Lori Reynolds, Ward I

#### **STAFF**

Ashlee Coronado, Interim City Manager/City Clerk  
Keri Bagley, Finance Director  
Bridgette Kantner, Personnel Director  
Matthew Gurney, Public Works Director  
Logan Dodd, Operations Manager  
Tim Cox, Police Chief  
Jim Richardson, Fire Chief

#### **CITY ATTORNEY**

Joseph Estes

THE FOLLOWING ITEM WILL BE DISCUSSED AND/OR CONSIDERED AT THESE MEETINGS:

1. Presentation and Discussion of the Proposed Tentative Budget for Fiscal Year 2026-2027 and Possible Direction to staff for changes to be made prior to formal approval.  
Ashlee Coronado, Interim City Manager  
Keri Bagley, Finance Director

### **ADJOURNMENT:**

Pursuant to A.R.S. § 38-431.02(H), The public will have physical access to Council Chambers 20 minutes before the meeting is scheduled to begin.

Individuals with hearing disabilities can contact the City Clerk's Office (520) 432-6012 to request an Assisted Listening Device, at least 24 hours before the meeting.

Anyone needing special accommodation to attend this meeting should contact Ashlee Coronado at (520) 432-6012 at least twenty-four hours before the meeting.

Public documents referred to herein may be viewed during regular business hours at the City Clerk's Office at 76 Erie Street, Bisbee.

Pursuant to A.R.S. § 38-431.03(A)(3), the Council may vote to enter executive session at any point during this meeting for discussion or consultation for legal advice with its attorney(s), who may appear telephonically.



AGENDA ITEM NUMBER: 1

**MAYOR & COUNCIL BUDGET WORK SESSIONS**  
**MONDAY, APRIL 13, 2026, THROUGH THURSDAY, APRIL 16, 2026**

**DATE ACTION SUBMITTED:** April 6, 2025

**PRESENTATION, DISCUSSION AND DIRECTION**

**SUBJECT: PRESENTATION AND DISCUSSION OF THE PROPOSED TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 AND POSSIBLE DIRECTION TO STAFF FOR CHANGES TO BE MADE PRIOR TO FORMAL APPROVAL.**

**FROM:** Ashlee Coronado, Interim City Manager  
Keri Bagley, Finance Director

**RECOMMENDATION:** DISCUSSION / DIRECTION

**PROPOSED MOTION:** WORK SESSIONS ONLY

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**DISCUSSION:**

The proposed Tentative Budget for Fiscal Year 2026-2027 will be presented and discussed during these Work Sessions. Mayor and Council may direct any amendments they would like to see included in the Tentative Budget that will be approved on May 5, 2026. The Tentative Budget will then be subject to public notice and hearing before the Final Budget is adopted in June. The Tentative Budget establishes the maximum expenditure limit for the Final Budget but may still be modified prior to the final adoption of the Budget.

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**FISCAL IMPACT:** N/A

**DEPARTMENT LINE-ITEM ACCOUNT:** N/A

**BALANCE IN LINE ITEM IF APPROVED:** N/A

Prepared by:   
Nina Williams,  
Deputy City Clerk

Reviewed by:   
Ashlee Coronado,  
Interim City Manager

# **DRAFT BUDGET FISCAL YEAR 2027**



**July 1, 2026 – June 30, 2027**

Presented April 13<sup>th</sup>, 2026

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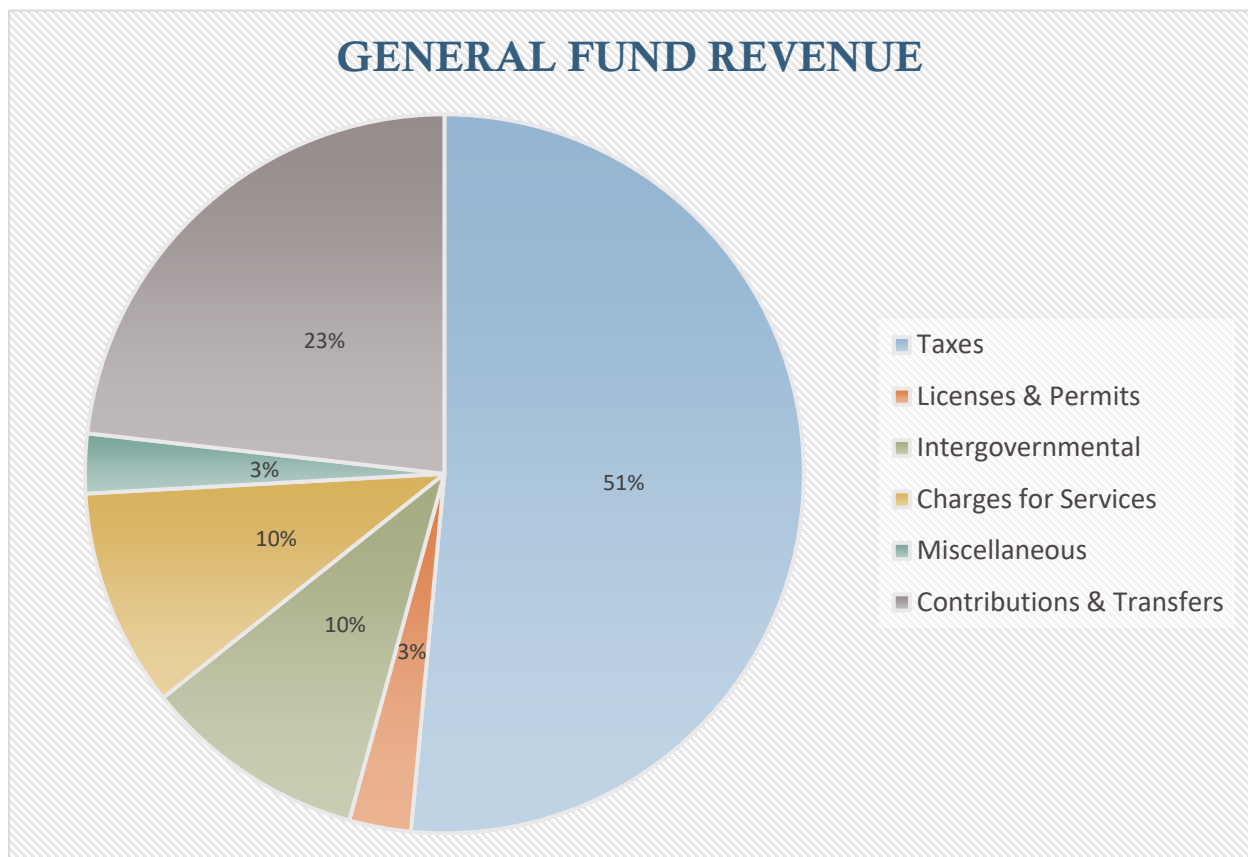
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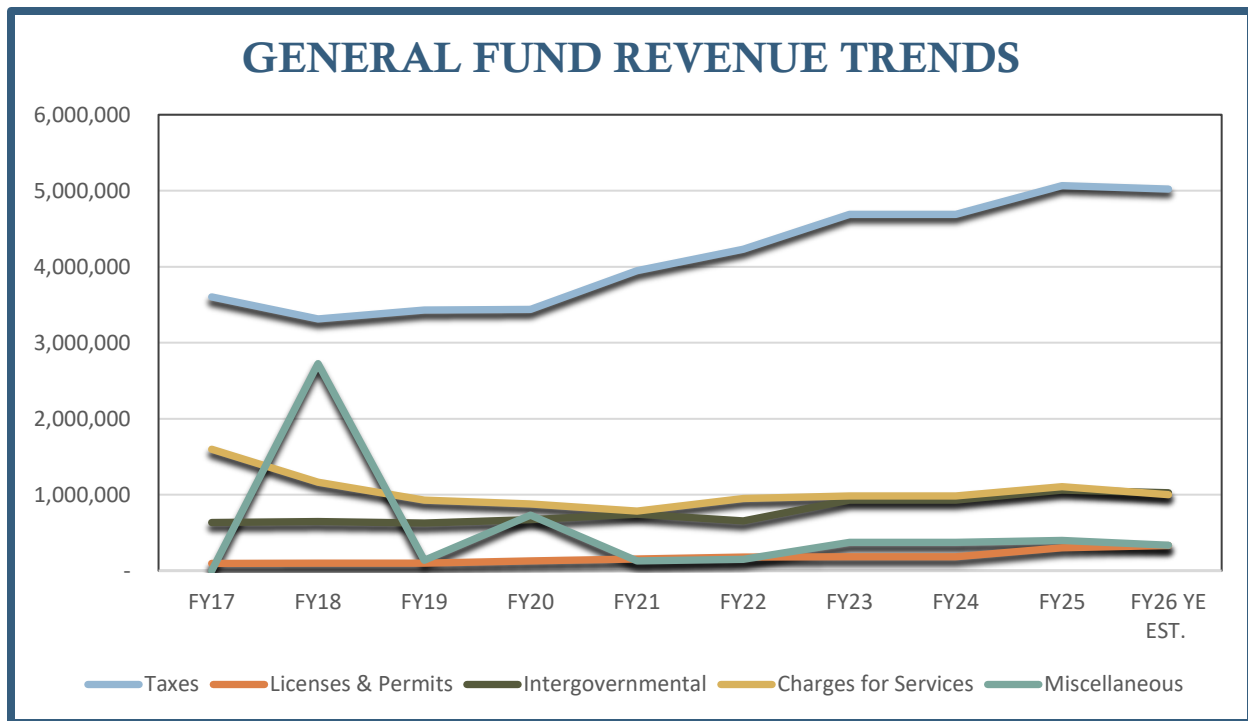
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# GENERAL FUND

The General Fund consists of all the departments that are primarily supported through tax revenues and provide services for the benefit of City of Bisbee Residents such as Public Safety, the Library, City Parks, and the Public Pool. Additional income of the general fund comes from licenses & permits, charges for services, miscellaneous other income, and contributions and transfers. Transfers are the allocation of the costs of general services departments (City Manager, Finance, City Clerk, Admin & General Government, Personnel, Legal, Information Systems, Building Maintenance, and Garage) to all departments and funds that benefit from these services. Costs are allocated based on each department's use of these services.

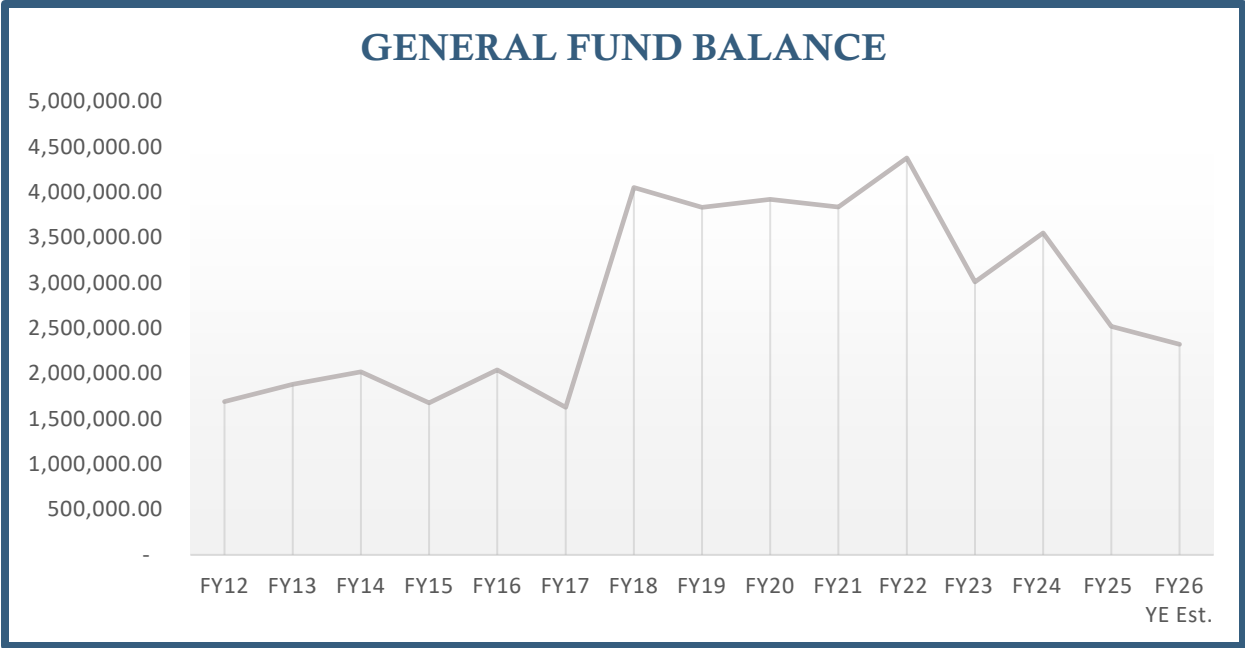
Most of the General Fund revenue comes from taxes to include the "Intergovernmental" amount which is State Shared Income Tax revenue. Charges for services and transfers in from other funds make up most of the remainder.



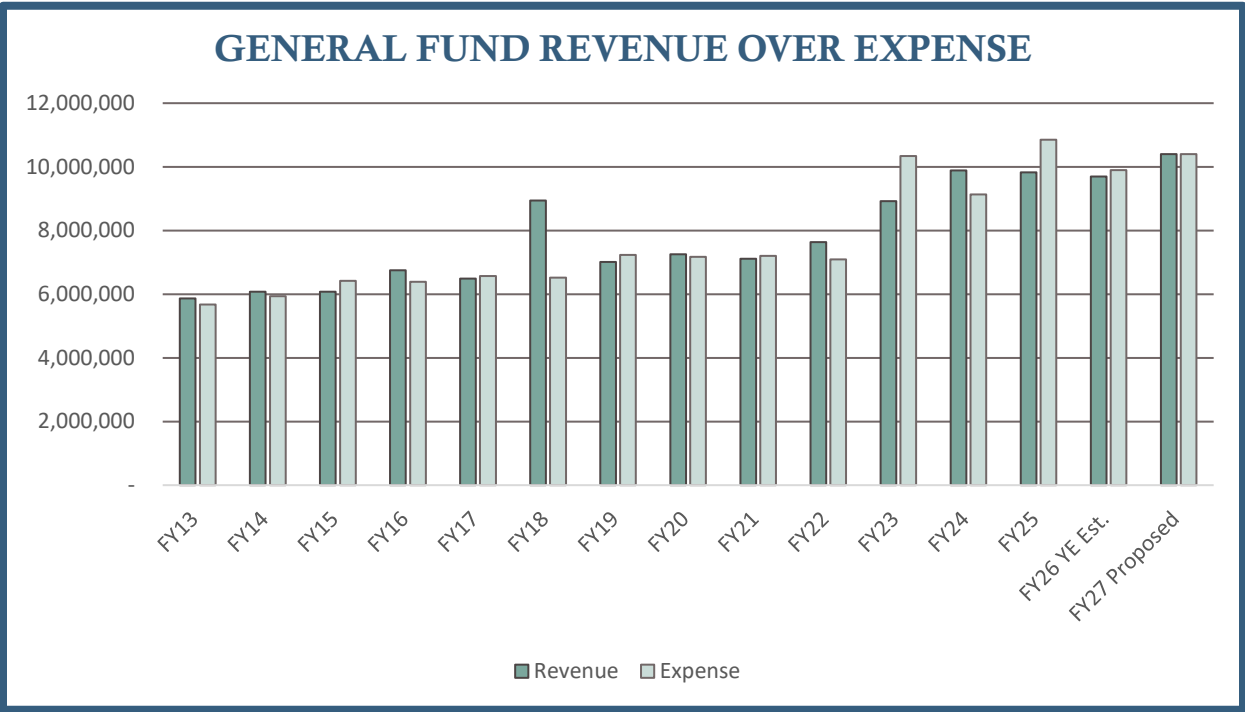


Ideally revenue increases over time to keep up with increasing operational costs:

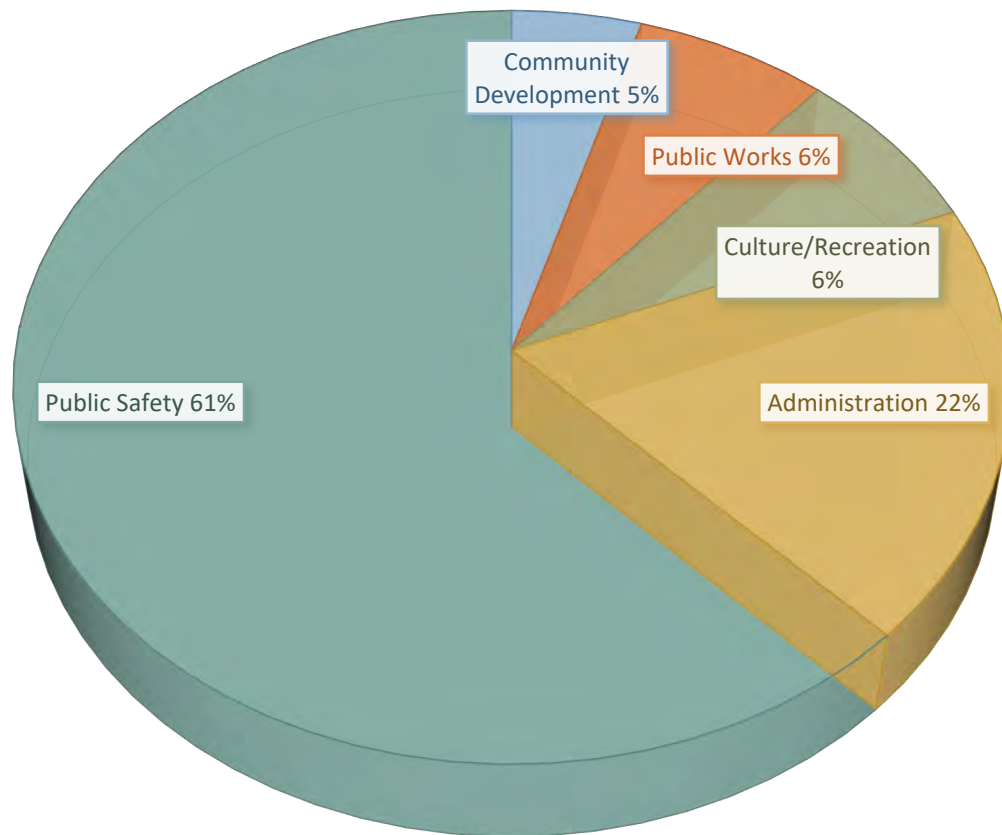
- The Sales Tax revenue has been increasing since FY18. The expected decrease in FY26 is the result of allocating more tax revenue to streets this fiscal year for some needed infrastructure repairs. That increase in Streets revenue can be viewed on page 70.
- Charges for Services revenue has seen only slight increases or decreases in revenue over the last five years. The main source of revenue in this category is Ambulance fees which accounts for over half of this revenue source.
- Intergovernmental revenue is the Income Tax allocated to municipalities throughout Arizona. The revenue increase from FY22 – FY23 was a temporary increase provided by the state to help ease the transition to the new 2.5% flat state income tax rate. Since then, the revenue has fluctuated each year by less than \$70,000.
- Miscellaneous Income is revenue that does not fit into the other revenue categories such as interest income, grants, service reimbursements and auction revenue. Out of ordinary events such as the City Hall Fire insurance reimbursement and grants during the pandemic caused revenue spikes in FY18 and FY20.
- Licenses and Permits revenue has been increasing slightly each year. This graph reflects a \$238,000 increase over the past ten years.



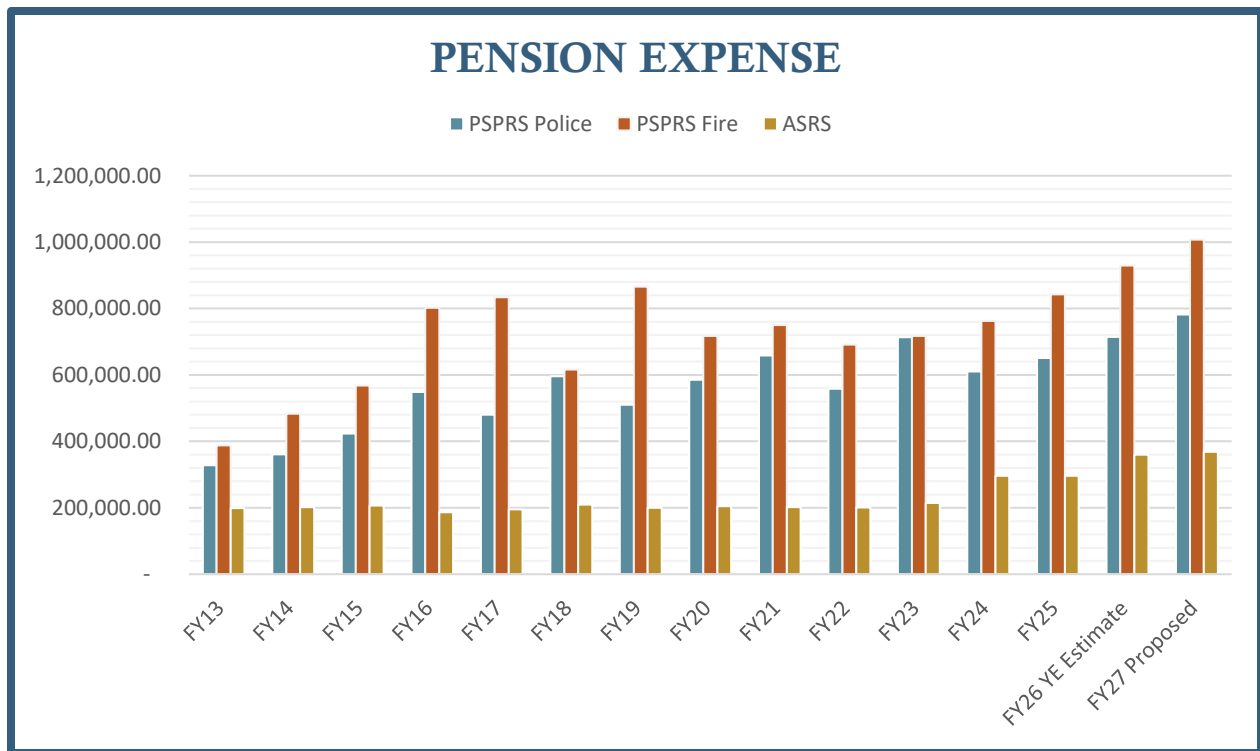
The FY18 jump in fund balance was the insurance reimbursement for the City Hall Fire. In FY23 those funds were transferred to Capital Improvements to rebuild City Hall. In FY24 & FY25, \$800,000 was moved to debt service reserves for the PSPRS Bond, \$500,000 was moved to Public Safety Grants for a match on equipment and \$500,000 was moved to Capital Improvements for city hall. The Fund Balance Reserve Policy requires the City to maintain a balance of at least \$1.4 million in the General Fund. Currently the fund balance is about \$2.5 million.



## GENERAL FUND EXPENDITURES BY SERVICE TYPE



Above is a breakdown of General Fund Expenditures by Service Type. As shown here, Public Safety Police and Fire expenses account for 61% of the General Fund's cost. About 25% of this can be attributed to the Public Safety Retirement System (PSPRS) expense, both current and payment towards the bond debt used to pay down the PSPRS unfunded liability. Administration is made up of several departments including Mayor & Council, City Manager, Finance, City Clerk, Administration & General Government, Personnel, Legal Services, IT, City Magistrate and Contingency. Cultural and Recreational departments include Parks, Pool, Library and Senior Center. Public works departments include the Water Systems (fire suppression), Cemetery, Building Maintenance, Public Works Administration, and the Garage. Community Development is made up of the Building Inspectors, City Planners, and funding for the City's Animal Shelter.



The Police and Fire PSPRS expense has fluctuated over the years caused by staffing changes and the volatility of the PSPRS unfunded contribution rates but overall, this expense has continued to rise. The City paid off the PSPRS unfunded liability through a bond in FY2022. This is expected to stabilize the contribution rate, and the bond payments are scheduled for the next 24 years. In FY23 through FY27 the payments increase each year then in FY28 the annual payment is \$1.6 million and stays in that range through the remainder of the bond. This is anticipated to moderate these extreme fluctuations.

A steady rise in ASRS expense would be expected each year with cost of living and other salary increases but expenses stayed flat or sometimes dropped each year due to the environment at the time that did not allow regular pay increases and often saw staffing decreases due to attrition or other reductions. Since FY24 there have been some new positions created and some positions filled that were vacant for years. There has also been regular cost of living increases which has increased the ASRS expense.

## GENERAL FUND

| ACCOUNT NUMBER                        | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|---------------------------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>TAXES</b>                          |                                 |                  |                  |                  |                   |                  |
| 10-31-10000                           | CITY SALES TAX                  | 2,848,090        | 2,745,473        | 3,000,000        | 2,514,129         | 2,800,000        |
| 10-31-20200                           | STATE SALES TAX                 | 756,667          | 732,907          | 769,800          | 765,041           | 745,149          |
| 10-31-24000                           | VEHICLE LICENSE TAX             | 294,849          | 315,060          | 331,209          | 312,759           | 336,539          |
| 10-31-24500                           | PROPERTY TAX                    | 1,270,850        | 1,273,695        | 1,430,821        | 1,430,000         | 1,472,354        |
| <b>TOTAL TAXES:</b>                   |                                 | <b>5,170,456</b> | <b>5,067,135</b> | <b>5,531,830</b> | <b>5,021,928</b>  | <b>5,354,042</b> |
| <b>LICENSES &amp; PERMITS</b>         |                                 |                  |                  |                  |                   |                  |
| 10-32-10400                           | BUILDING/SIGN PERMITS           | 130,539          | 190,703          | 150,000          | 229,776           | 180,000          |
| 10-32-10401                           | CODE VIOLATION FINES            | 9,156            | 18,283           | 16,500           | 9,590             | 15,000           |
| 10-32-10403                           | HOT WORK PERMIT                 | 450              | 225              | 300              | 375               | 300              |
| 10-32-10404                           | BURN PERMIT                     | 25               | 25               | 50               | 50                | 50               |
| 10-32-10600                           | BUSINESS LICENSES               | 85,058           | 83,709           | 85,000           | 85,523            | 85,000           |
| 10-32-10640                           | LIQUOR LICENSES                 | 750              | 3,250            | 1,000            | 1,250             | 1,500            |
| 10-32-10650                           | SPECIAL EVENT LICENSES          | 4,412            | 6,676            | 6,000            | 6,000             | 6,500            |
| 10-32-10800                           | DOG LICENSE FEES/IMPOUND FEES   | 400              | 630              | 500              | 450               | 550              |
| <b>TOTAL LICENSES &amp; PERMITS:</b>  |                                 | <b>230,791</b>   | <b>303,502</b>   | <b>259,350</b>   | <b>333,015</b>    | <b>288,900</b>   |
| <b>INTERGOVERNMENTAL</b>              |                                 |                  |                  |                  |                   |                  |
| 10-33-20100                           | URBAN REVENUE SHARING           | 1,327,078        | 1,062,363        | 993,711          | 1,028,809         | 1,043,329        |
| <b>TOTAL INTERGOVERNMENTAL:</b>       |                                 | <b>1,327,078</b> | <b>1,062,363</b> | <b>993,711</b>   | <b>1,028,809</b>  | <b>1,043,329</b> |
| <b>CHARGES FOR SERVICES</b>           |                                 |                  |                  |                  |                   |                  |
| 10-34-10100                           | PLANNING/ZONING APPLICATIONS    | 14,507           | 15,445           | 14,000           | 15,862            | 15,000           |
| 10-34-10120                           | PLAN EXAMINATION FEE            | 23,848           | 46,858           | 20,000           | 22,640            | 20,000           |
| 10-34-10300                           | LIBRARY FEES                    | 9,185            | 11,467           | 8,600            | 9,316             | 11,000           |
| 10-34-10400                           | FIRE INSPECTION-INITIAL         | 1,275            | 975              | 2,000            | 0                 | 0                |
| 10-34-10401                           | FIRE INSPECTION-RENEWAL/ANNUAL  | 1,975            | 1,475            | 5,000            | 350               | 500              |
| 10-34-10402                           | FIRE INSP. FOLLOW-UP COMPLIANCE | 75               | 0                | 500              | 0                 | 0                |
| 10-34-10501                           | CEMETERY PLOT FEES              | 12,800           | 8,020            | 8,000            | 12,975            | 9,000            |
| 10-34-10510                           | CEMETERY MAINTENANCE FEES       | 3,619            | 4,100            | 3,000            | 3,000             | 3,500            |
| 10-34-10700                           | PUBLIC COPY FEES                | 1,571            | 822              | 1,000            | 733               | 1,000            |
| 10-34-10702                           | CITY CLERK CLERICAL FEES        | 10               | 153              | 50               | 50                | 50               |
| 10-34-10862                           | VEHICLE IMPOUND FEES            | 42,954           | 17,325           | 25,000           | 20,709            | 22,000           |
| 10-34-10870                           | TOWING FEES                     | 21,976           | 11,300           | 15,000           | 13,045            | 13,000           |
| 10-34-10880                           | PARKS USE PERMIT                | 6,402            | 6,214            | 7,000            | 6,080             | 6,500            |
| 10-34-10881                           | PARK PERMIT - UTILITY USE       | 0                | 0                | 0                | 75                | 0                |
| 10-34-10882                           | VENDOR FEES                     | 527              | 108              | 0                | 207               | 0                |
| 10-34-11500                           | FRANCHISE FEES                  | 233,747          | 226,366          | 200,000          | 225,000           | 225,000          |
| 10-34-15500                           | POOL ADMISSIONS                 | 9,376            | 16,278           | 9,500            | 14,000            | 10,000           |
| 10-34-40066                           | AMBULANCE FEES                  | 649,716          | 692,335          | 650,000          | 654,506           | 670,000          |
| 10-34-40067                           | WILDLAND FIRE SERVICES          | 3,324            | 40,851           | 50,000           | 3,600             | 15,000           |
| 10-34-40069                           | FD OUT OF CITY SERVICES         | 5,749            | 4,242            | 0                | 0                 | 0                |
| 10-34-40071                           | NEW CONSTRUC. PLAN REVIEW-FIRE  | 4,506            | 1,350            | 2,100            | 0                 | 0                |
| 10-34-40072                           | CONST. PERMITS/PLAN REV. FIRE   | 150              | 0                | 0                | 0                 | 0                |
| 10-34-40075                           | BUILDING PLAN REVIEW-FIRE       | 150              | 0                | 0                | 0                 | 0                |
| <b>TOTAL CHARGES FOR SERVICES:</b>    |                                 | <b>1,047,442</b> | <b>1,105,685</b> | <b>1,020,750</b> | <b>1,002,149</b>  | <b>1,021,550</b> |
| <b>FINES &amp; FORFEITURES</b>        |                                 |                  |                  |                  |                   |                  |
| 10-35-10502                           | MUNICIPAL COURT FINES           | 5,032            | 1,019            | 100              | 3,310             | 100              |
| 10-35-10511                           | MAIN ST. FIRE REIMBURSEMENT     | 0                | 5,500            | 6,000            | 6,000             | 6,000            |
| <b>TOTAL FINES &amp; FORFEITURES:</b> |                                 | <b>5,032</b>     | <b>6,519</b>     | <b>6,100</b>     | <b>9,310</b>      | <b>6,100</b>     |

| ACCOUNT NUMBER                              | ACCOUNT DESCRIPTION         | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET    | YEAR END ESTIMATE | 2026-27 PROPOSED  |
|---------------------------------------------|-----------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>MISCELLANEOUS</b>                        |                             |                  |                  |                   |                   |                   |
| 10-36-11062                                 | SERVICE REIMB - POLICE DEPT | 1,930            | 200              | 1,000             | 2,575             | 2,500             |
| 10-36-11063                                 | POLICE VEHICLE USE FEES     | 5,635            | 2,810            | 1,000             | 1,729             | 2,000             |
| 10-36-11064                                 | SERVICE REIMB - FIRE DEPT   | 510              | 0                | 500               | 765               | 500               |
| 10-36-11087                                 | INSURANCE REIMBURSEMENTS    | 800              | 8,903            | 100,000           | 7,642             | 10,000            |
| 10-36-11090                                 | DEMA REIMBURSEMENT          | 4,125            | 0                | 0                 | 16,477            | 0                 |
| 10-36-11600                                 | OVER/SHORT                  | (21)             | 20               | 0                 | 0                 | 0                 |
| 10-36-13500                                 | RENTAL INCOME               | 62,028           | 59,815           | 59,815            | 59,815            | 59,815            |
| 10-36-13597                                 | CITY AUCTION FUNDS          | 4,259            | 8,438            | 5,000             | 7,600             | 7,500             |
| 10-36-14062                                 | POLICE SMART & SAFE AZ FUND | 27,683           | 36,599           | 35,000            | 35,650            | 35,600            |
| 10-36-14064                                 | FIRE SMART & SAFE AZ FUND   | 38,757           | 47,860           | 46,000            | 53,476            | 53,500            |
| 10-36-21000                                 | INTEREST EARNED             | 248,558          | 229,629          | 180,000           | 139,566           | 100,000           |
| 10-36-21001                                 | RETURNED CHECK FEES         | 0                | 30               | 0                 | 0                 | 0                 |
| 10-36-50000                                 | UNASSIGNED REVENUES         | 0                | 0                | 0                 | 0                 | 0                 |
| 10-36-54000                                 | SEWER LINE WARRANTY-ROYALTY | 684              | 836              | 700               | 635               | 700               |
| 10-36-54000                                 | EV CHARGING STATIONS        | 1,608            | 0                | 0                 | 0                 | 0                 |
| <b>TOTAL MISCELLANEOUS:</b>                 |                             | <b>396,556</b>   | <b>395,140</b>   | <b>429,015</b>    | <b>325,930</b>    | <b>272,115</b>    |
| <b>CONTRIBUTIONS &amp; TRANSFERS</b>        |                             |                  |                  |                   |                   |                   |
| 10-38-40000                                 | DONATIONS - MISC            | 0                | 100              | 100               | 0                 | 0                 |
| 10-38-40080                                 | DONATIONS - RECREATIONAL    | 0                | 435              | 0                 | 0                 | 0                 |
| 10-38-40087                                 | DONATIONS - SHELTER         | 0                | 100              | 0                 | 0                 | 0                 |
| 10-38-40088                                 | DONATIONS - POLICE DEPT     | 5                | 200              | 0                 | 0                 | 0                 |
| 10-38-40089                                 | DONATIONS - POOL            | 0                | 0                | 0                 | 0                 | 0                 |
| 10-38-40090                                 | DONATIONS - FIRE DEPT       | 627              | 0                | 0                 | 0                 | 0                 |
| 10-38-40091                                 | DONATIONS - LIBRARY         | 140              | 0                | 0                 | 0                 | 0                 |
| <b>10-38-51000</b>                          | <b>USE OF RESERVES</b>      | <b>0</b>         | <b>0</b>         | <b>293,432</b>    | <b>0</b>          | <b>247,040</b>    |
| 10-38-99998                                 | GF INTERNAL SERVICES        | 1,682,245        | 1,880,563        | 1,972,190         | 1,977,443         | 1,972,012         |
| 10-38-99999                                 | OTHER REVENUE & TRANSFERS   | 0                | 908              | 0                 | 0                 | 200,000           |
| <b>TOTAL CONTRIBUTIONS &amp; TRANSFERS:</b> |                             | <b>1,683,016</b> | <b>1,882,306</b> | <b>2,265,722</b>  | <b>1,977,443</b>  | <b>2,419,052</b>  |
| <b>DEBT PROCEEDS</b>                        |                             |                  |                  |                   |                   |                   |
| 10-39-99999                                 | DEBT PROCEEDS               | 25,243           | 0                | 0                 | 0                 | 0                 |
| <b>TOTAL DEBT PROCEEDS:</b>                 |                             | <b>25,243</b>    | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>TOTAL GENERAL FUND REVENUE:</b>          |                             | <b>9,885,614</b> | <b>9,822,650</b> | <b>10,506,478</b> | <b>9,698,583</b>  | <b>10,405,088</b> |

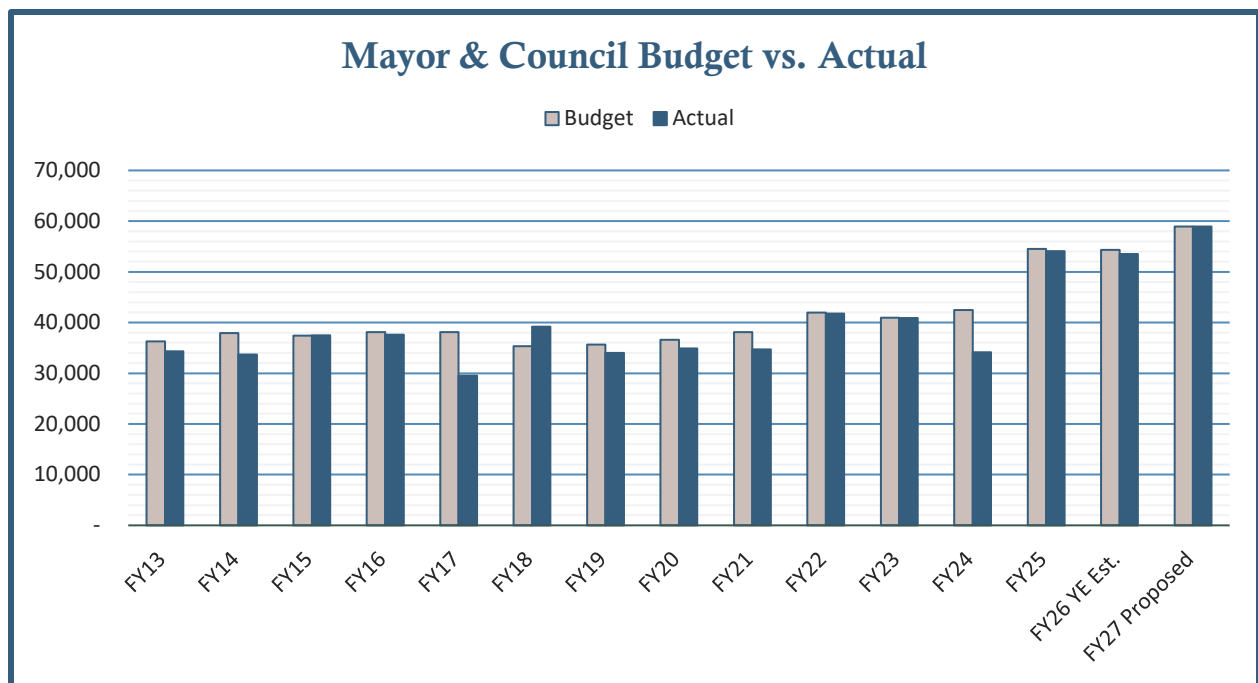
# MAYOR & COUNCIL

The Mayor and Council, acting as the legislative body, enact local legislation, adopt budgets, determine policies, and appoint the City Manager and other officers deemed necessary for the orderly government and administration of the affairs of the City.

Current Mayor and Council:

- Mayor Ken Budge
- Ward I Council Member Karen Schumacher
- Ward I Council Member Lori Reynolds
- Ward II Council Member Melhem Sowid
- Ward II Council Member Pete Skinner
- Ward III Council Member Anna Cline
- Ward III Council Member Patricia Damon

Council Sessions are held on the 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of each month, with Special Sessions and Work Sessions held on an “as needed” basis.

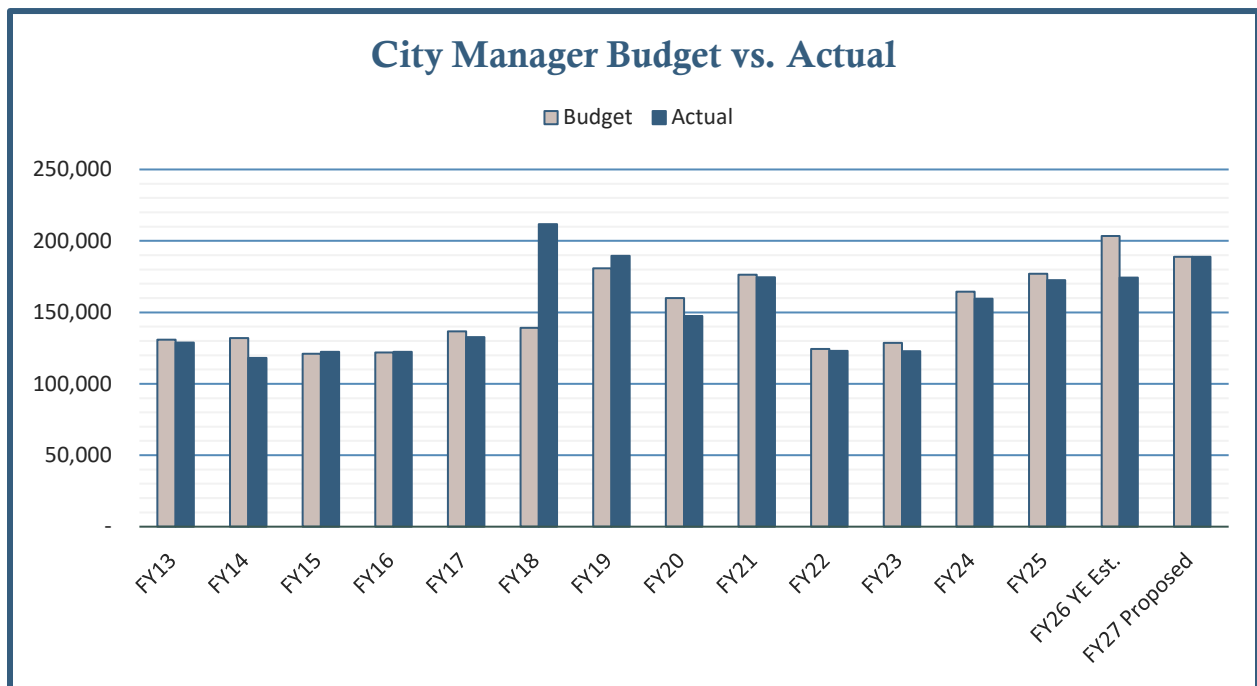


## MAYOR &amp; COUNCIL

| ACCOUNT NUMBER                                | ACCOUNT DESCRIPTION      | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-----------------------------------------------|--------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-50-11000                                   | SALARIES - GENERAL       | 19,000         | 19,400         | 19,200         | 18,900            | 19,200           |
| 10-50-11100                                   | F.I.C.A.                 | 1,178          | 1,203          | 1,190          | 1,172             | 1,190            |
| 10-50-11200                                   | MEDICARE                 | 276            | 281            | 278            | 274               | 278              |
| 10-50-11700                                   | WORKERS COMPENSATION     | 48             | 50             | 47             | 50                | 47               |
| <b>MAYOR &amp; COUNCIL PERSONNEL EXPENSE:</b> |                          | <b>20,502</b>  | <b>20,934</b>  | <b>20,715</b>  | <b>20,396</b>     | <b>20,715</b>    |
| 10-50-13100                                   | BUSINESS TRAVEL          | (322)          | 2,590          | 2,000          | 4,196             | 5,000            |
| 10-50-13400                                   | EDUCATION & TRAINING     | 2,365          | 2,775          | 3,000          | 0                 | 3,000            |
| 10-50-13500                                   | SUBSCRIPTIONS & DUES     | 7,299          | 7,680          | 7,680          | 7,671             | 8,024            |
| 10-50-37000                                   | FIREWORKS INSURANCE      | 132            | 3,738          | 4,000          | 2,000             | 2,000            |
| 10-50-41500                                   | OFFICE SUPPLIES          | 0              | 222            | 0              | 0                 | 0                |
| 10-50-43000                                   | FOURTH OF JULY FIREWORKS | 0              | 10,000         | 8,000          | 10,850            | 10,850           |
| 10-50-43500                                   | POSTAGE                  | 0              | 0              | 50             | 0                 | 50               |
| 10-50-46000                                   | OPERATIONAL EXPENSES     | 407            | 1,067          | 3,000          | 2,500             | 3,000            |
| 10-50-99998                                   | GF INTERNAL SERVICES     | 3,734          | 5,093          | 5,883          | 5,883             | 6,314            |
| <b>TOTAL MAYOR &amp; COUNCIL EXPENSE:</b>     |                          | <b>34,118</b>  | <b>54,099</b>  | <b>54,328</b>  | <b>53,496</b>     | <b>58,953</b>    |

# CITY MANAGER

The City of Bisbee operates under a Council-Manager form of government. The Mayor and Council appoint the City Manager. The City Manager is responsible for the day-to-day operations of all city government functions under policy direction from the Mayor and City Council. The Mayor and Council, acting as the legislative body, determine City policy. The City Manager proposes new policies and implements and administers policies adopted by the City Council. The City Manager is also responsible for the administration of the City operating budget once approved by the Mayor and Council. In addition to the Charter responsibilities, the City Manager serves the community and the region by participating with various agencies and groups.



## CITY MANAGER

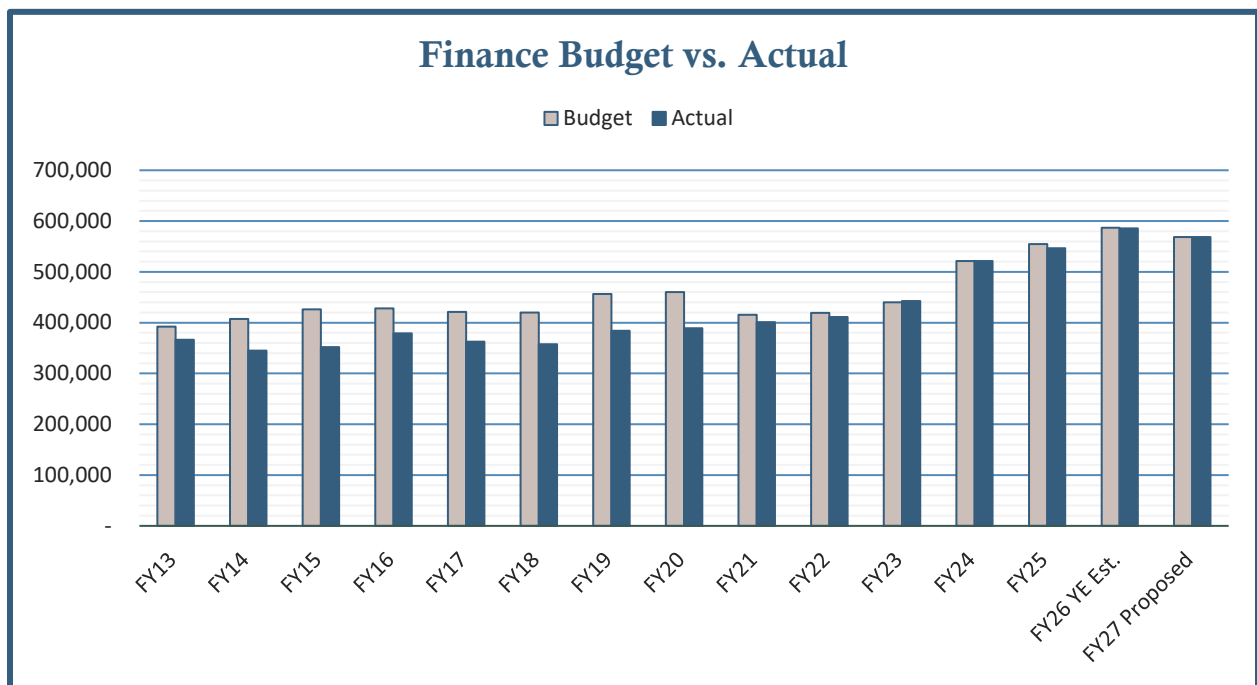
| ACCOUNT NUMBER                         | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-51-11000                            | SALARIES - GENERAL            | 116,226        | 125,601        | 135,000        | 123,047           | 125,000          |
| 10-51-11100                            | F.I.C.A.                      | 7,289          | 7,840          | 8,370          | 7,675             | 7,750            |
| 10-51-11200                            | MEDICARE                      | 1,705          | 1,834          | 1,958          | 1,795             | 1,812            |
| 10-51-11300                            | A.S.R.S.                      | 0              | 0              | 16,200         | 5,132             | 14,975           |
| 10-51-11301                            | A.S.R.S. - ALT CONTRIBUTION   | 11,750         | 12,872         | 0              | 6,610             | 0                |
| 10-51-11500                            | MEDICAL INSURANCE             | 0              | 0              | 7,216          | 2,406             | 7,577            |
| 10-51-11501                            | STANDARD DISABILITY INSURANCE | 247            | 269            | 269            | 234               | 269              |
| 10-51-11505                            | DEFERRED COMP                 | 840            | 840            | 840            | 747               | 840              |
| 10-51-11510                            | DENTAL INSURANCE              | 737            | 737            | 737            | 655               | 737              |
| 10-51-11600                            | LIFE INSURANCE                | 82             | 82             | 126            | 69                | 126              |
| 10-51-11700                            | WORKERS COMPENSATION          | 293            | 315            | 334            | 328               | 309              |
| <b>CITY MANAGER PERSONNEL EXPENSE:</b> |                               | <b>139,168</b> | <b>150,390</b> | <b>171,050</b> | <b>148,698</b>    | <b>159,395</b>   |
| 10-51-13100                            | BUSINESS TRAVEL               | 2,329          | 2,055          | 2,000          | 1,500             | 2,000            |
| 10-51-13400                            | EDUCATION & TRAINING          | 1,880          | 1,660          | 1,500          | 500               | 1,500            |
| 10-51-13500                            | SUBSCRIPTIONS & DUES          | 242            | 0              | 600            | 325               | 600              |
| 10-51-24000                            | PHONES                        | 611            | 561            | 650            | 612               | 650              |
| 10-51-41500                            | OFFICE SUPPLIES               | 0              | 30             | 0              | 0                 | 0                |
| 10-51-42030                            | BOOKS & REFERENCE MATERIALS   | 0              | 0              | 0              | 0                 | 0                |
| 10-51-42050                            | NON CAP ADMIN EQUIP/FURN      | 0              | 0              | 500            | 0                 | 500              |
| 10-51-43500                            | POSTAGE                       | 0              | 5              | 50             | 0                 | 50               |
| 10-51-46000                            | OPERATIONAL EXPENSES          | 912            | 407            | 5,000          | 727               | 4,000            |
| 10-51-99998                            | GF INTERNAL SERVICES          | 14,475         | 17,492         | 22,066         | 22,066            | 20,236           |
| <b>TOTAL CITY MANAGER EXPENSE:</b>     |                               | <b>159,617</b> | <b>172,599</b> | <b>203,416</b> | <b>174,428</b>    | <b>188,931</b>   |

# FINANCE

The Finance Department provides fiscal oversight, payroll, accounts receivable, accounts payable, bookkeeping, and internal audit services for the city. Adherence to procurement and other City policies, compliance with state statutes, ensuring accurate recording of all transactions and completing all fiscal year-end close-out activities to obtain a clean audit is a priority of the department. The department also plays a vital role working with the City Manager on the preparation, implementation, and oversight of the Annual Budget. The department provides utility billing and collection services for the Sanitation and Wastewater Funds with staff dedicated to monitoring and collecting delinquent sewer and garbage accounts. Other duties include business license processing, ambulance payment processing and assisting with grant management and reimbursements.

Finance consists of five full-time employees:

- Finance Director
- Accountant/Collections
- Accountant/Payroll
- Accounts Receivable Clerk
- Accounts Payable Clerk



## FINANCE

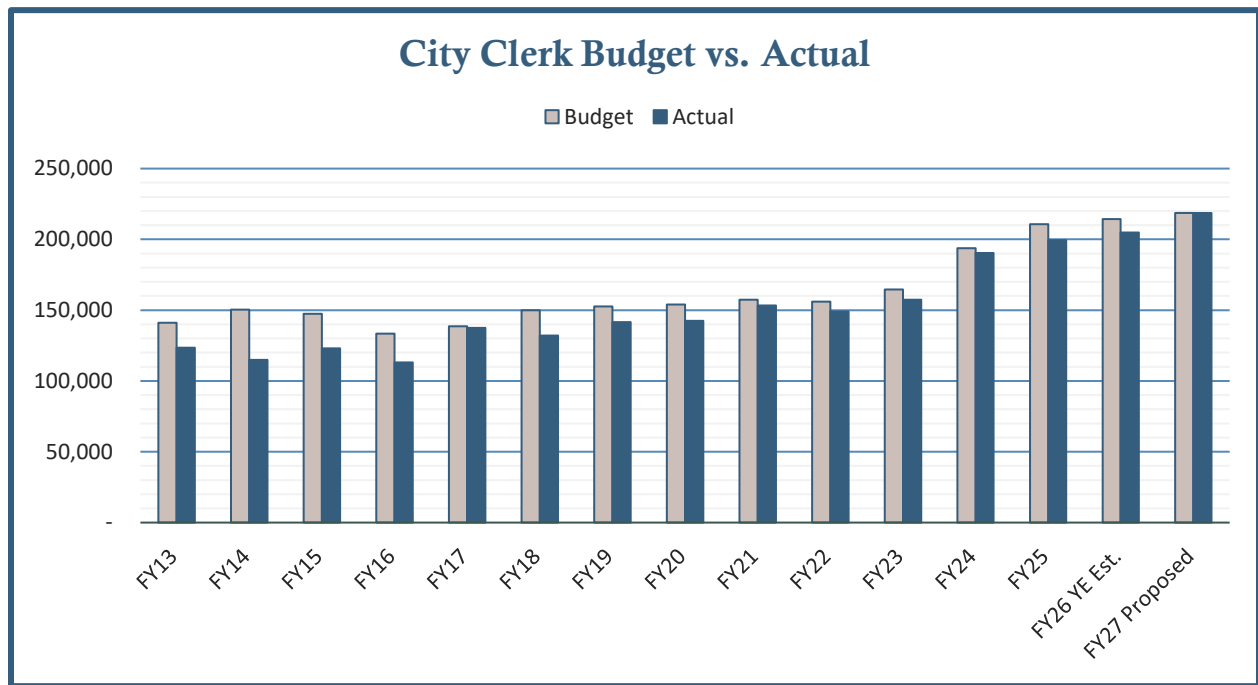
| ACCOUNT NUMBER                    | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-52-11000                       | SALARIES - GENERAL            | 252,830        | 262,795        | 271,440        | 275,000           | 278,056          |
| 10-52-11001                       | OVERTIME - GENERAL            | 124            | 0              | 500            | 0                 | 0                |
| 10-52-11100                       | F.I.C.A.                      | 15,269         | 15,561         | 16,860         | 17,113            | 17,239           |
| 10-52-11200                       | MEDICARE                      | 3,571          | 3,639          | 3,943          | 4,002             | 4,032            |
| 10-52-11300                       | A.S.R.S.                      | 31,087         | 32,227         | 32,631         | 34,005            | 33,311           |
| 10-52-11500                       | MEDICAL INSURANCE             | 28,012         | 28,263         | 36,081         | 36,081            | 37,885           |
| 10-52-11501                       | STANDARD DISABILITY INSURANCE | 1,070          | 1,197          | 1,233          | 1,207             | 1,346            |
| 10-52-11502                       | MEDICAL INS DEPENDENT SUPPL.  | 3,362          | 4,782          | 4,782          | 3,316             | 3,482            |
| 10-52-11505                       | DEFERRED COMP                 | 4,200          | 4,130          | 4,200          | 4,200             | 4,200            |
| 10-52-11510                       | DENTAL INSURANCE              | 3,583          | 3,311          | 3,683          | 3,217             | 3,217            |
| 10-52-11600                       | LIFE INSURANCE                | 630            | 620            | 630            | 630               | 630              |
| 10-52-11700                       | WORKERS COMPENSATION          | 641            | 659            | 672            | 756               | 687              |
| <b>FINANCE PERSONNEL EXPENSE:</b> |                               | <b>344,380</b> | <b>357,185</b> | <b>376,655</b> | <b>379,527</b>    | <b>384,085</b>   |
| 10-52-12500                       | RECRUITMENT/EMPLOYEE TESTING  | 0              | 7              | 0              | 0                 | 0                |
| 10-52-13100                       | BUSINESS TRAVEL               | 0              | 0              | 1,000          | 0                 | 1,000            |
| 10-52-13400                       | EDUCATION & TRAINING          | 0              | 75             | 2,000          | 0                 | 2,000            |
| 10-52-13500                       | SUBSCRIPTIONS & DUES          | 170            | 170            | 200            | 170               | 200              |
| 10-52-31200                       | AUDITING & ACCOUNTING         | 41,000         | 42,500         | 45,320         | 44,000            | 46,680           |
| 10-52-34000                       | CONTRACT SERVICES             | 47,924         | 48,982         | 52,200         | 47,906            | 42,300           |
| 10-52-41500                       | OFFICE SUPPLIES               | 1,740          | 977            | 0              | 0                 | 0                |
| 10-52-42000                       | ADMIN SPECIAL SUPPLIES        | 1,066          | 950            | 1,000          | 283               | 1,000            |
| 10-52-42030                       | BOOKS & REFERENCE MATERIALS   | 375            | 750            | 1,000          | 750               | 1,000            |
| 10-52-42040                       | ADVERTISING                   | 3,954          | 3,646          | 4,000          | 3,800             | 4,000            |
| 10-52-42050                       | NON CAP ADMIN EQUIP/FURN      | 1,015          | 887            | 1,500          | 500               | 1,000            |
| 10-52-43100                       | FEES- FUND MANAGEMENT         | 10,112         | 11,359         | 11,500         | 14,497            | 15,000           |
| 10-52-43110                       | CREDIT CARD FEES              | 20,663         | 21,405         | 22,000         | 26,942            | 5,000            |
| 10-52-43120                       | OTHER FEES                    | 27             | 68             | 200            | 27                | 200              |
| 10-52-43500                       | POSTAGE & METER TAPES         | 2,335          | 1,875          | 2,500          | 2,399             | 2,600            |
| 10-52-46000                       | OPERATIONAL EXPENSES          | 0              | 36             | 1,000          | 51                | 500              |
| 10-52-99085                       | TRANSFER TO DEBT SERVICE      | 1,000          | 1,000          | 1,000          | 1,000             | 1,000            |
| 10-52-99998                       | GF INTERNAL SERVICES          | 45,528         | 54,350         | 63,766         | 63,766            | 60,887           |
| <b>TOTAL FINANCE EXPENSE:</b>     |                               | <b>521,290</b> | <b>546,222</b> | <b>586,841</b> | <b>585,618</b>    | <b>568,452</b>   |

# CITY CLERK

The City Clerk's Office is responsible to the Mayor and Council, serves as the repository for all City records and correspondence, and maintains and monitors the recordkeeping and filing of City documents. The Clerk's Office maintains, updates, and monitors the Laser Fiche Documents Imaging System which allows public and City staff access. The City Clerk staff provides administrative support for twenty-one (21) Boards and Commissions of the City, and administers support to the Council, City staff and the public. In addition to the responsibilities indicated above, other duties consist of preparing and processing correspondence, advertisements, bid proposals, public notices, Agenda Packets and back up material for meetings, Action Agendas and Minutes. Other services provided by the City Clerk's Office include website management, processing telephone calls and daily mail, administering the oath of office, scheduling meetings for staff, and ensuring video equipment and recording system for meetings are operational. The City Clerk serves as Chief Election Officer for the City of Bisbee and is responsible for managing the City of Bisbee elections.

The City Clerk Department consists of two full-time employees:

- City Clerk
- Deputy City Clerk



## CITY CLERK

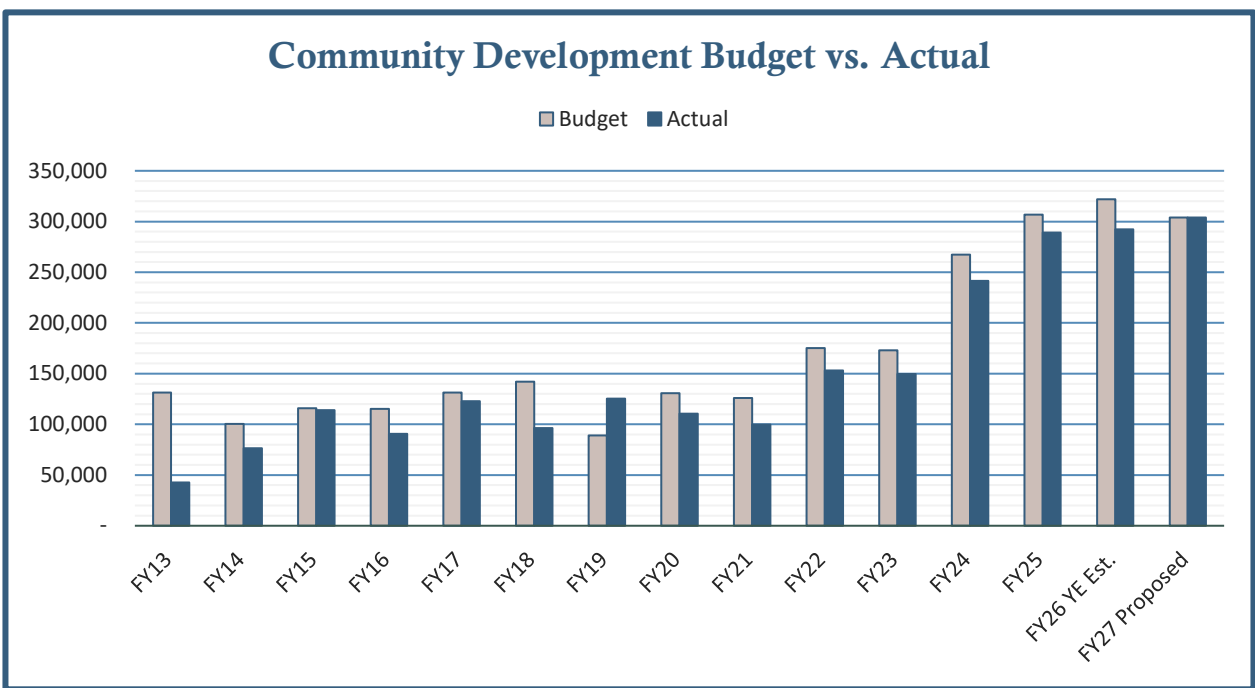
| ACCOUNT NUMBER                       | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-53-11000                          | SALARIES - GENERAL            | 123,795        | 128,554        | 131,248        | 136,021           | 131,248          |
| 10-53-11100                          | F.I.C.A.                      | 7,731          | 8,026          | 8,137          | 8,495             | 8,137            |
| 10-53-11200                          | MEDICARE                      | 1,808          | 1,877          | 1,903          | 1,987             | 1,903            |
| 10-53-11300                          | A.S.R.S.                      | 15,235         | 15,766         | 15,750         | 16,322            | 15,724           |
| 10-53-11500                          | MEDICAL INSURANCE             | 7,003          | 7,216          | 7,216          | 4,811             | 7,577            |
| 10-53-11501                          | STANDARD DISABILITY INSURANCE | 466            | 505            | 508            | 442               | 538              |
| 10-53-11505                          | DEFERRED COMP                 | 1,680          | 1,680          | 1,680          | 1,400             | 1,680            |
| 10-53-11510                          | DENTAL INSURANCE              | 737            | 737            | 737            | 491               | 737              |
| 10-53-11600                          | LIFE INSURANCE                | 252            | 252            | 252            | 210               | 252              |
| 10-53-11700                          | WORKERS COMPENSATION          | 284            | 323            | 324            | 363               | 324              |
| <b>CITY CLERK PERSONNEL EXPENSE:</b> |                               | <b>158,991</b> | <b>164,936</b> | <b>167,755</b> | <b>170,543</b>    | <b>168,120</b>   |
| 10-53-13100                          | BUSINESS TRAVEL               | 621            | 739            | 2,500          | 2,176             | 2,500            |
| 10-53-13400                          | EDUCATION & TRAINING          | 2,505          | 2,375          | 2,500          | 2,883             | 3,000            |
| 10-53-13500                          | SUBSCRIPTIONS & DUES          | 675            | 495            | 700            | 495               | 920              |
| 10-53-24000                          | PHONES                        | 443            | 441            | 450            | 443               | 450              |
| 10-53-34000                          | CONTRACT SERVICES             | 1,281          | 1,346          | 1,400          | 1,354             | 2,555            |
| 10-53-41500                          | OFFICE SUPPLIES               | 703            | 788            | 0              | 0                 | 0                |
| 10-53-42040                          | ADVERTISING                   | 4,230          | 1,664          | 4,000          | 1,700             | 4,000            |
| 10-53-42050                          | NON CAP ADMIN EQUIP/FURN      | 3,745          | 1,374          | 2,500          | 200               | 2,500            |
| 10-53-43500                          | POSTAGE                       | 166            | 190            | 200            | 18                | 200              |
| 10-53-46000                          | OPERATIONAL EXPENSES          | 0              | 1,431          | 1,000          | 1,900             | 1,000            |
| 10-53-46531                          | ELECTION EXPENSE              | 0              | 3,074          | 8,000          | 0                 | 10,000           |
| 10-53-99998                          | GF INTERNAL SERVICES          | 17,047         | 20,606         | 23,239         | 23,239            | 23,421           |
| <b>TOTAL CITY CLERK EXPENSES:</b>    |                               | <b>190,406</b> | <b>199,459</b> | <b>214,244</b> | <b>204,950</b>    | <b>218,666</b>   |

# COMMUNITY DEVELOPMENT

The Community Development Department provides various services including planning and zoning, design review board oversight, managing the Workforce Housing Program, applying for and managing grants related to housing and rehabilitation of properties and infrastructure along with other general planning related duties.

This department is also used to record the costs of the Animal Shelter operated by the Friends of the Bisbee Animal Shelter.

The Community Development Department consists of 1 Full-time and 1 Part-time Planner.



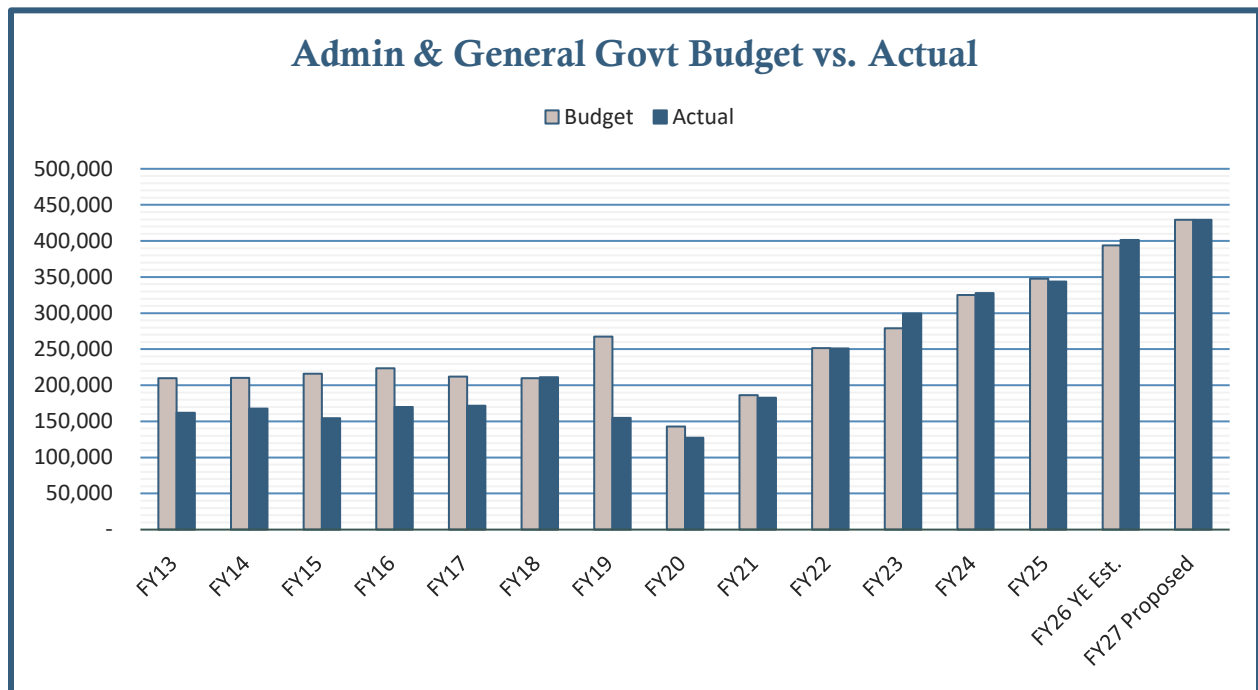
## COMMUNITY DEVELOPMENT

| ACCOUNT NUMBER                              | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|---------------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-54-11000                                 | SALARIES - GENERAL            | 40,642         | 51,883         | 52,645         | 54,670            | 52,645           |
| 10-54-11001                                 | OVERTIME - GENERAL            | 0              | 184            | 2,400          | 0                 | 0                |
| 10-54-11050                                 | SALARIES - PART TIME          | 46,998         | 51,686         | 44,363         | 58,275            | 44,363           |
| 10-54-11100                                 | F.I.C.A.                      | 5,473          | 6,434          | 6,163          | 6,915             | 6,014            |
| 10-54-11200                                 | MEDICARE                      | 1,280          | 1,505          | 1,441          | 1,617             | 1,407            |
| 10-54-11300                                 | A.S.R.S.                      | 4,982          | 6,335          | 11,929         | 6,560             | 6,307            |
| 10-54-11500                                 | MEDICAL INSURANCE             | 5,252          | 7,216          | 7,216          | 7,216             | 7,577            |
| 10-54-11501                                 | STANDARD DISABILITY INSURANCE | 202            | 269            | 269            | 269               | 269              |
| 10-54-11505                                 | DEFERRED COMP                 | 630            | 840            | 840            | 840               | 840              |
| 10-54-11510                                 | DENTAL INSURANCE              | 203            | 270            | 270            | 270               | 270              |
| 10-54-11600                                 | LIFE INSURANCE                | 95             | 126            | 126            | 126               | 126              |
| 10-54-11700                                 | WORKERS COMPENSATION          | 220            | 260            | 246            | 301               | 240              |
| <b>COMM. DEVELOPMENT PERSONNEL EXPENSE:</b> |                               | <b>105,975</b> | <b>127,007</b> | <b>127,908</b> | <b>137,059</b>    | <b>120,058</b>   |
| 10-54-12500                                 | RECRUITMENT/EMPLOYEE TESTING  | 16             | 0              | 0              | 0                 | 0                |
| 10-54-13100                                 | BUSINESS TRAVEL               | 2,454          | 1,705          | 1,000          | 1,606             | 2,500            |
| 10-54-13400                                 | EDUCATION & TRAINING          | 2,176          | 1,250          | 2,000          | 841               | 1,500            |
| 10-54-13500                                 | SUBSCRIPTIONS & DUES          | 0              | 0              | 2,000          | 0                 | 0                |
| 10-54-21000                                 | ELECTRIC - SHELTER            | 3,086          | 2,612          | 3,500          | 2,517             | 3,000            |
| 10-54-22000                                 | WATER - SHELTER               | 1,065          | 1,448          | 1,200          | 946               | 1,250            |
| 10-54-22550                                 | SEWER & GARBAGE - SHELTER     | 780            | 780            | 850            | 780               | 850              |
| 10-54-24000                                 | PHONES-SHELTER                | 1,637          | 547            | 700            | 533               | 1,000            |
| 10-54-24001                                 | INTERNET FEES - SHELTER       | 1,016          | 1,026          | 1,050          | 1,776             | 1,800            |
| 10-54-24050                                 | PHONES-COMMUNITY DEVELOPMENT  | 0              | 1,115          | 1,200          | 970               | 1,200            |
| 10-54-31000                                 | PROFESSIONAL FEES             | 0              | 0              | 9,000          | 2,787             | 5,000            |
| 10-54-34000                                 | CONTRACT SERVICES             | 5,938          | 5,896          | 8,000          | 5,480             | 8,000            |
| 10-54-41500                                 | OFFICE SUPPLIES               | 522            | 817            | 0              | 0                 | 0                |
| 10-54-42020                                 | PRINTING & REPRODUCTION       | 32             | 0              | 100            | 50                | 0                |
| 10-54-42030                                 | BOOKS & REFERENCE MATERIALS   | 0              | 0              | 0              | 0                 | 0                |
| 10-54-42040                                 | ADVERTISING                   | 1,548          | 2,709          | 2,500          | 1,074             | 3,800            |
| 10-54-42050                                 | NON CAP ADMIN EQUIP/FURN      | 4,069          | 1,692          | 2,000          | 0                 | 1,000            |
| 10-54-42060                                 | INVENTORIED TOOLS             | 1,128          | 0              | 200            | 0                 | 50               |
| 10-54-43500                                 | POSTAGE                       | 1,516          | 3,286          | 2,500          | 2,412             | 3,000            |
| 10-54-46000                                 | OPERATIONAL EXPENSES          | 1,558          | 7,297          | 9,000          | 1,013             | 8,000            |
| 10-54-46500                                 | VAD EXPENSE                   | 0              | 5,606          | 15,000         | 0                 | 10,000           |
| 10-54-46541                                 | ECONOMIC DEVELOPMENT          | 2,064          | 600            | 2,500          | 0                 | 2,000            |
| 10-54-46542                                 | ANIMAL SHELTER EXPENSES       | 2,265          | 3,996          | 4,000          | 4,148             | 4,000            |
| 10-54-47000                                 | FRIENDS OF THE SHELTER        | 86,000         | 86,000         | 91,000         | 91,000            | 91,000           |
| 10-54-61000                                 | VEHICLE PARTS & LABOR         | 0              | 876            | 0              | 0                 | 0                |
| 10-54-62003                                 | GASOLINE                      | 0              | 166            | 500            | 0                 | 0                |
| 10-54-99085                                 | TRANSFER TO DEBT SVC          | 0              | 2,438          | 0              | 2,750             | 2,750            |
| 10-54-99998                                 | GF INTERNAL SERVICES          | 16,484         | 30,100         | 34,375         | 34,375            | 32,270           |
| <b>TOTAL COMM. DEVELOPMENT EXPENSE:</b>     |                               | <b>241,329</b> | <b>288,969</b> | <b>322,083</b> | <b>292,117</b>    | <b>304,028</b>   |

# ADMINISTRATION & GENERAL GOVERNMENT

The Administration and General Government department accounts for the general operating expenses for City Hall such as utilities, telephone, supplies, and copier maintenance fees, as well as government-wide expenses such as liability insurance, postage, and special supplies. This fund also includes transfers to other departments as needed, such as the Bisbee Bus to provide the City's required match contribution and to the Airport to cover revenue shortfalls.

One full-time administrative assistant and one part-time executive assistant is budgeted to this department. Duties include assisting the City Manager, City Clerk, Fire Marshal, Building Inspector, and other departments as needed.



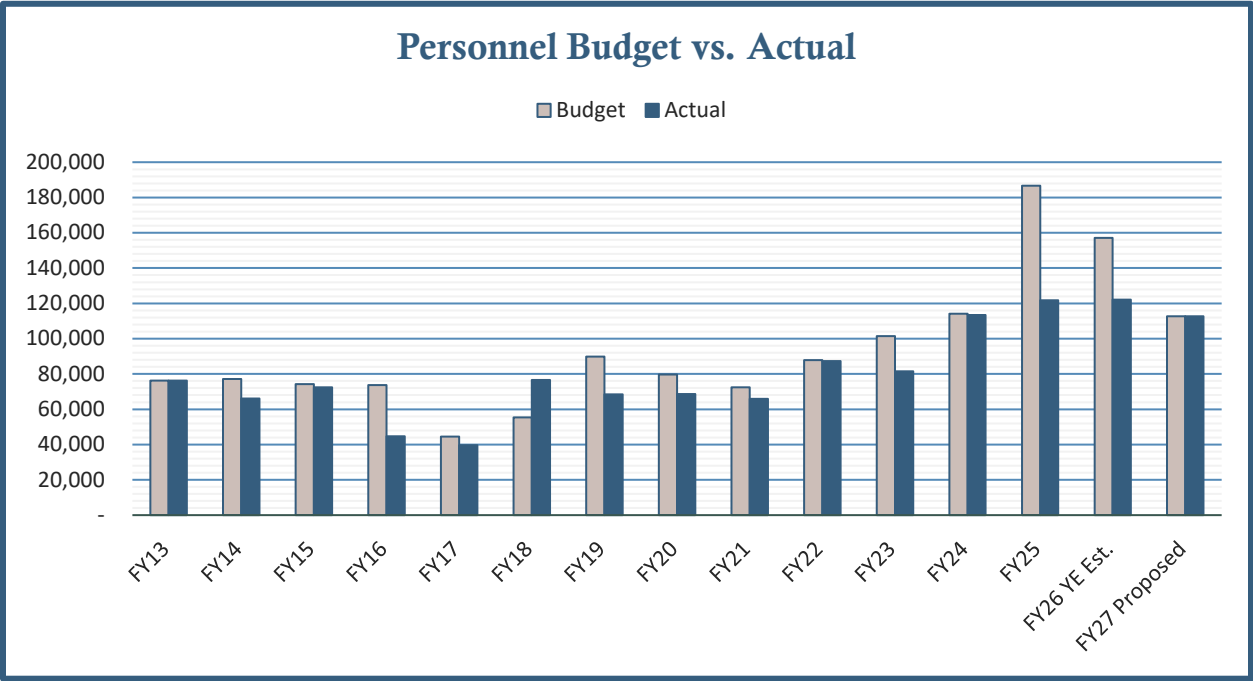
## ADMINISTRATION &amp; GENERAL GOVERNMENT

| ACCOUNT NUMBER                                 | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL | 2024-25 ACTUAL   | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|------------------------------------------------|---------------------------------|----------------|------------------|----------------|-------------------|------------------|
| 10-55-11000                                    | SALARIES - GENERAL              | 35,213         | 37,658           | 39,000         | 41,600            | 41,600           |
| 10-55-11001                                    | OVERTIME - GENERAL              | 0              | 0                | 0              | 225               | 0                |
| 10-55-11050                                    | SALARIES - PART TIME            | 0              | 0                | 0              | 0                 | 20,904           |
| 10-55-11100                                    | F.I.C.A.                        | 2,189          | 2,336            | 2,418          | 2,596             | 3,875            |
| 10-55-11200                                    | MEDICARE                        | 512            | 546              | 566            | 607               | 906              |
| 10-55-11300                                    | A.S.R.S.                        | 4,327          | 4,618            | 4,680          | 5,175             | 4,984            |
| 10-55-11500                                    | MEDICAL INSURANCE               | 7,003          | 7,216            | 7,216          | 7,216             | 7,577            |
| 10-55-11501                                    | STANDARD DISABILITY INSURANCE   | 186            | 223              | 203            | 198               | 269              |
| 10-55-11505                                    | DEFERRED COMPENSATION           | 840            | 840              | 840            | 840               | 840              |
| 10-55-11510                                    | DENTAL INSURANCE                | 1,289          | 737              | 737            | 655               | 737              |
| 10-55-11600                                    | LIFE INSURANCE                  | 126            | 126              | 126            | 126               | 126              |
| 10-55-11700                                    | WORKERS COMPENSATION            | 89             | 95               | 96             | 115               | 155              |
| <b>ADMIN &amp; GEN GOVT PERSONNEL EXPENSE:</b> |                                 | <b>51,776</b>  | <b>54,394</b>    | <b>55,882</b>  | <b>59,353</b>     | <b>81,973</b>    |
| 10-55-13500                                    | SUBSCRIPTIONS & MEMBERSHIPS     | 0              | 0                | 0              | 250               | 0                |
| 10-55-21000                                    | ELECTRIC                        | 12,959         | 13,398           | 15,000         | 16,160            | 16,000           |
| 10-55-22000                                    | WATER                           | 2,966          | 7,416            | 10,000         | 6,280             | 6,200            |
| 10-55-22550                                    | SEWER AND GARBAGE SERV.         | 5,492          | 5,548            | 5,800          | 5,622             | 5,931            |
| 10-55-23000                                    | GAS - UTILITY                   | 2,669          | 1,490            | 2,500          | 591               | 590              |
| 10-55-24000                                    | PHONES                          | 10,460         | 9,469            | 10,000         | 7,128             | 10,000           |
| 10-55-24001                                    | INTERNET ACCESS                 | 2,140          | 2,626            | 5,700          | 1,121             | 1,200            |
| 10-55-24110                                    | RENT/LEASE                      | 897            | 898              | 1,500          | 887               | 900              |
| 10-55-31000                                    | PROFESSIONAL FEES               | 2,787          | 3,079            | 3,100          | 0                 | 0                |
| 10-55-34000                                    | CONTRACT SERVICES               | 3,998          | 3,696            | 5,500          | 6,084             | 6,000            |
| 10-55-37000                                    | PROPERTY, CASUALTY, LIABILITY   | 110,482        | 82,388           | 150,000        | 176,844           | 207,721          |
| 10-55-37100                                    | INSURANCE CLAIMS & DEDUCTIBLES  | (5,306)        | 2,409            | 5,000          | 2,200             | 5,000            |
| 10-55-41500                                    | OFFICE SUPPLIES                 | 1,659          | 1,613            | 9,500          | 3,711             | 5,000            |
| 10-55-42030                                    | BOOKS & REFERENCE MATERIALS     | 0              | 0                | 0              | 477               | 300              |
| 10-55-42040                                    | ADVERTISING                     | 525            | 815              | 300            | 300               | 300              |
| 10-55-42050                                    | NON CAP ADMIN EQUIP/FURN        | 479            | 1,277            | 600            | 600               | 500              |
| 10-55-43500                                    | POSTAGE                         | 514            | (876)            | 700            | 500               | 500              |
| 10-55-45300                                    | CUSTODIAL SUPPLIES              | 33             | 0                | 0              | 0                 | 0                |
| 10-55-46000                                    | OPERATIONAL EXPENSES            | 8,774          | 7,054            | 3,500          | 9,404             | 8,000            |
| 10-55-91000                                    | CAPITAL EXPENDITURES            | 25,243         | 0                | 0              | 0                 | 0                |
| 10-55-99017                                    | TRANSFER TO PUBLIC SAFETY GRANT | 0              | 500,000          | 0              | 0                 | 0                |
| 10-55-99021                                    | TRANSFER TO STREETS             | 0              | 17,187           | 0              | 0                 | 0                |
| 10-55-99050                                    | TRANSFER TO AIRPORT             | 1,365          | 0                | 5,479          | 0                 | 0                |
| 10-55-99085                                    | TRANSFER TO DEBT SERVICE        | 2,174          | 5,400            | 3,150          | 3,150             | 3,144            |
| 10-55-99096                                    | TRANSFER TO BISBEE BUS          | 61,518         | 96,769           | 66,882         | 66,882            | 54,403           |
| 10-55-99099                                    | TRANSFER TO CAPITAL PROJECTS    | 0              | 551,730          | 0              | 0                 | 0                |
| 10-55-99985                                    | GF TRANS TO DSR-PENSION BOND    | 400,000        | 400,000          | 0              | 0                 | 0                |
| 10-55-99990                                    | TRANSFER-GRANT MATCH            | 0              | 0                | 0              | 0                 | 0                |
| 10-55-99998                                    | GF INTERNAL SERVICES            | 24,225         | 27,742           | 33,716         | 33,716            | 39,651           |
| <b>TOTAL ADMIN &amp; GEN GOVT EXPENSE:</b>     |                                 | <b>727,829</b> | <b>1,795,520</b> | <b>393,809</b> | <b>401,261</b>    | <b>453,313</b>   |

# PERSONNEL

The Personnel Department, reporting to the City Manager, is responsible for administration of benefits and all personnel actions throughout the employment lifecycle. The Personnel Department ensures the City complies with employment related State and Federal laws, the City Charter, City Code, and the City Personnel Rules and Regulations. The Personnel Director serves as the Staff Liaison to the Civil Service Commission, the Employee Council, the Police and Fire Advisory Council, and the Public Safety Personnel Retirement System.

This department consists of one full-time Personnel Director.

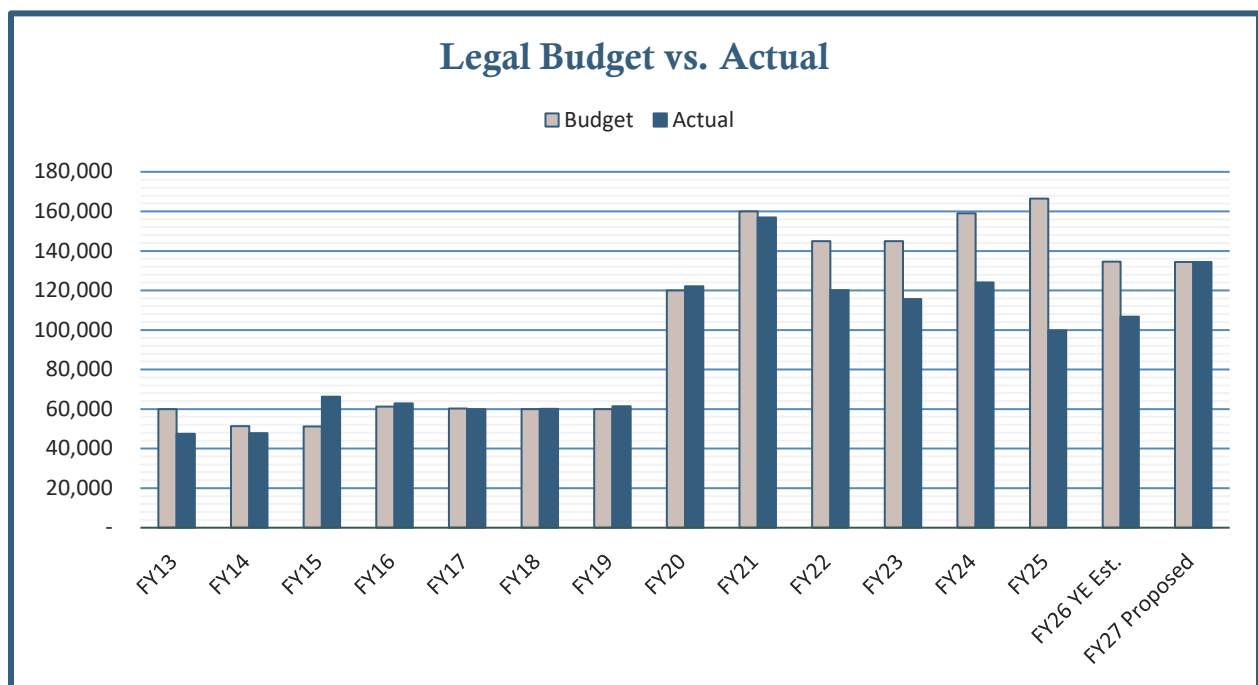


## PERSONNEL

| ACCOUNT NUMBER                  | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|---------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-56-11000                     | SALARIES - GENERAL            | 61,208         | 64,677         | 65,645         | 58,794            | 62,000           |
| 10-56-11050                     | SALARIES - PART TIME          | 4,994          | 13,580         | 20,904         | 15,628            | 0                |
| 10-56-11100                     | F.I.C.A.                      | 4,157          | 4,903          | 5,366          | 4,467             | 3,844            |
| 10-56-11200                     | MEDICARE                      | 972            | 1,147          | 1,255          | 1,045             | 899              |
| 10-56-11300                     | A.S.R.S.                      | 7,643          | 7,894          | 10,386         | 6,817             | 7,428            |
| 10-56-11500                     | MEDICAL INSURANCE             | 0              | 0              | 0              | 1,804             | 7,577            |
| 10-56-11501                     | STANDARD DISABILITY INSURANCE | 247            | 269            | 269            | 236               | 269              |
| 10-56-11505                     | DEFERRED COMP                 | 840            | 840            | 840            | 735               | 840              |
| 10-56-11510                     | DENTAL INSURANCE              | 737            | 737            | 737            | 645               | 737              |
| 10-56-11600                     | LIFE INSURANCE                | 126            | 126            | 126            | 110               | 126              |
| 10-56-11700                     | WORKERS COMPENSATION          | 167            | 196            | 214            | 193               | 153              |
| <b>PERSONNEL EXPENSE:</b>       |                               | <b>81,091</b>  | <b>94,367</b>  | <b>105,742</b> | <b>90,473</b>     | <b>83,873</b>    |
| 10-56-12500                     | RECRUITMENT/EMPLOYEE TESTING  | 3,571          | 1,929          | 5,000          | 419               | 500              |
| 10-56-13100                     | BUSINESS TRAVEL               | 0              | 43             | 1,000          | 350               | 1,000            |
| 10-56-13400                     | EDUCATION & TRAINING          | 0              | 630            | 1,500          | 700               | 1,500            |
| 10-56-13500                     | SUBSCRIPTIONS & DUES          | 0              | 119            | 0              | 197               | 120              |
| 10-56-24000                     | PHONES                        | 436            | 437            | 500            | 457               | 500              |
| 10-56-31000                     | PROFESSIONAL FEES             | 0              | 90             | 5,000          | 776               | 1,000            |
| 10-56-34000                     | CONTRACT SERVICES             | 17,692         | 4,868          | 20,000         | 9,765             | 10,000           |
| 10-56-41500                     | OFFICE SUPPLIES               | 257            | 482            | 0              | 0                 | 0                |
| 10-56-42020                     | PRINTING & REPRODUCTION       | 65             | 117            | 250            | 0                 | 250              |
| 10-56-42040                     | ADVERTISING                   | 15             | 0              | 0              | 0                 | 250              |
| 10-56-42050                     | NON CAP ADMIN EQUIP/FURN      | 430            | 718            | 500            | 0                 | 500              |
| 10-56-43500                     | POSTAGE                       | 27             | 60             | 50             | 19                | 50               |
| 10-56-46000                     | OPERATIONAL EXPENSES          | 258            | 676            | 500            | 1,877             | 1,000            |
| 10-56-99998                     | GF INTERNAL SERVICES          | 9,595          | 18,272         | 17,006         | 17,006            | 12,061           |
| <b>TOTAL PERSONNEL EXPENSE:</b> |                               | <b>113,437</b> | <b>122,809</b> | <b>157,048</b> | <b>122,040</b>    | <b>112,604</b>   |

# LEGAL SERVICES

The Mayor and City Council currently contracts for legal service with the Pierce Coleman PLLC Law Firm to provide legal counsel to the City Council and the City staff, pursue actions to enforce the City Code and legal obligations as requested by City Officials, represent the City in lawsuits, and work with designated outside counsel. The law firm assists in reviewing contracts, drafting ordinances, and finalizing resolutions for consideration by City Council, and provides staff support for various boards and commissions.



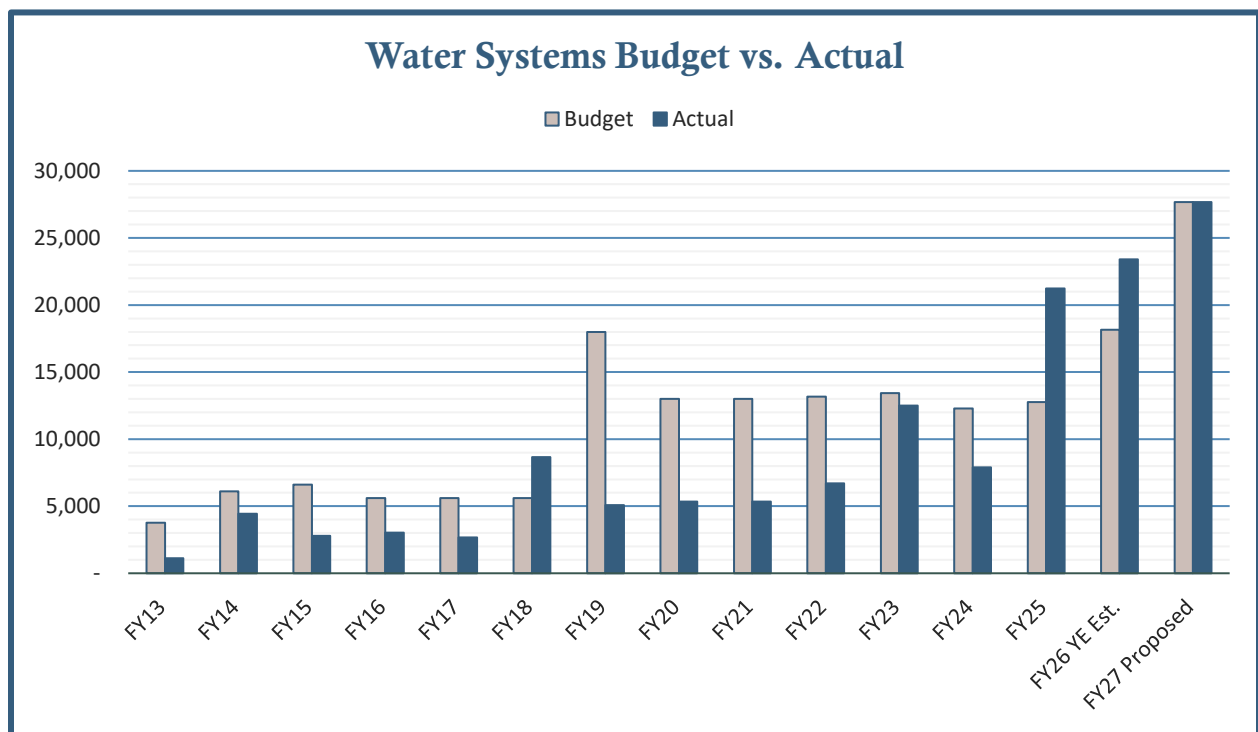
## LEGAL SERVICES

| ACCOUNT<br>NUMBER                    | ACCOUNT DESCRIPTION       | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|--------------------------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-57-31100                          | PROFESSIONAL FEES - LEGAL | 439               | 214               | 10,000            | 5,000                | 10,000              |
| 10-57-34000                          | CONTRACT SERVICES         | 109,678           | 83,119            | 110,000           | 87,195               | 110,000             |
| 10-57-99998                          | GF INTERNAL SERVICES      | 13,984            | 16,458            | 14,572            | 14,572               | 14,395              |
| <b>TOTAL LEGAL SERVICES EXPENSE:</b> |                           | <b>124,101</b>    | <b>99,790</b>     | <b>134,572</b>    | <b>106,767</b>       | <b>134,395</b>      |

# WATER SYSTEMS

This department is better known as the Old Bisbee Fire Suppression System. It consists of a large reservoir which gravity feeds water to the distribution and fire hydrant system in Old Bisbee and a pump house that feeds water to the reservoir from a well located in the Mule Gulch Channel. Upper Tombstone/West Boulevard are served by separate pumps which boost the pressure to assure ample firefighting water supply and pressure. Maintenance of this system is handled by Public Works. The expenditures of this department include expenses attendant to the system, and do not include personnel costs.

A grant was awarded from DEMA to fund the engineering required to replace the current Old Bisbee Fire Suppression System with water supplied by Arizona Water Company's water system. The City has applied for multiple additional grants to fund construction of this system but has so far been unsuccessful. Additional grants have been sought to fund new fire hydrants throughout Old Bisbee. If these grants are successful and once the projects are complete, this department will no longer be needed.

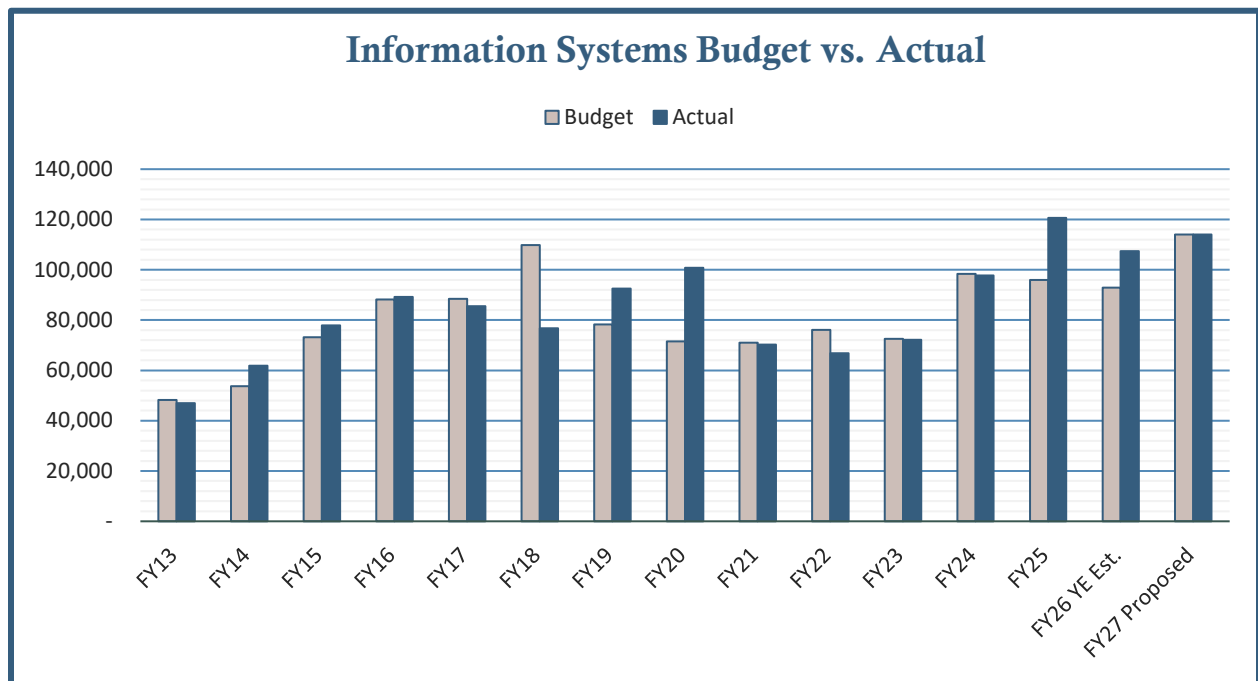


## WATER SYSTEMS

| ACCOUNT<br>NUMBER                   | ACCOUNT DESCRIPTION      | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-58-21000                         | ELECTRIC                 | 4,279             | 6,107             | 5,000             | 6,043                | 6,200               |
| 10-58-34000                         | CONTRACT SERVICES        | 1,809             | 10,576            | 5,800             | 4,756                | 6,000               |
| 10-58-46000                         | OPERATIONAL EXPENSES     | 0                 | 3,992             | 3,400             | 1,674                | 4,500               |
| 10-58-55000                         | EQUIPMENT REPAIR & MAINT | 725               | 0                 | 2,000             | 8,970                | 8,000               |
| 10-58-99998                         | GF INTERNAL SERVICES     | 1,080             | 1,262             | 1,967             | 1,967                | 2,963               |
| <b>TOTAL WATER SYSTEMS EXPENSE:</b> |                          | <b>7,893</b>      | <b>21,937</b>     | <b>18,167</b>     | <b>23,410</b>        | <b>27,663</b>       |

# INFORMATION SYSTEMS

The Information Systems Department funds the purchase, maintenance, email, website hosting and consulting services for city-wide computer systems. The department does not fund any employees but provides for the services of an IT service contractor for city-wide computer systems. The department does not fund department specific hardware or software; those costs are recorded in each department's expense.



## INFORMATION SYSTEMS

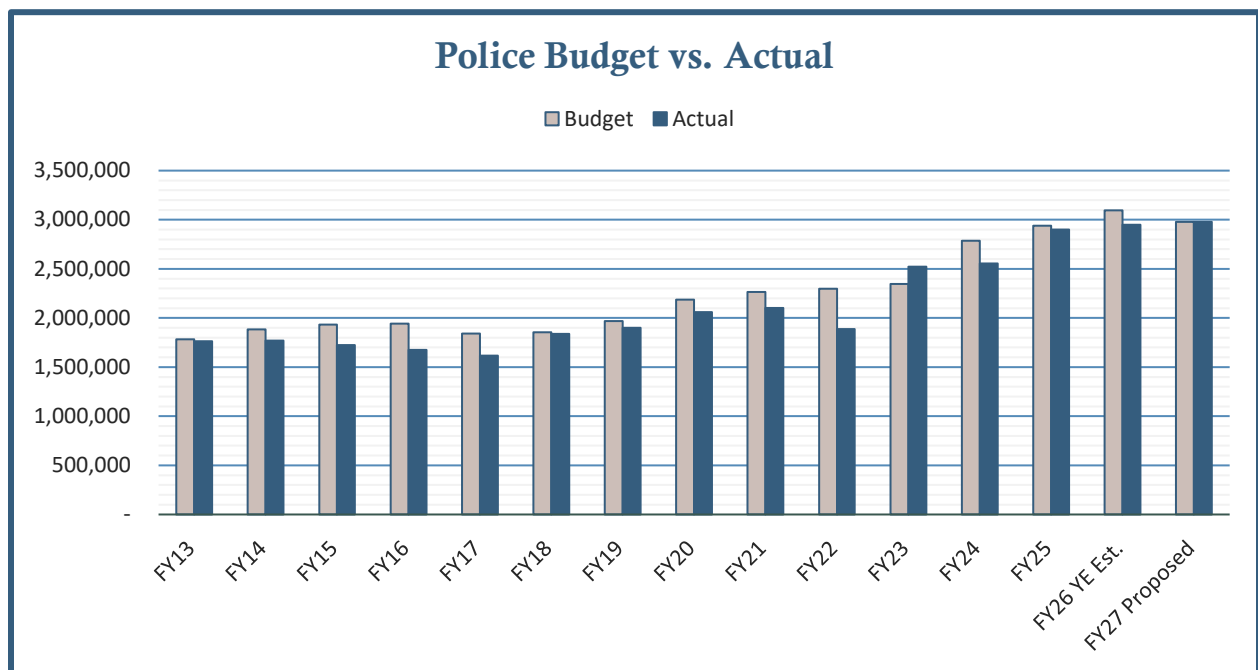
| ACCOUNT<br>NUMBER                         | ACCOUNT DESCRIPTION     | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------------|-------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-59-13500                               | SUBSCRIPTIONS & DUES    | 7,602             | 7,852             | 8,000             | 8,333                | 11,700              |
| 10-59-24001                               | INTERNET ACCESS         | 3,442             | 5,224             | 0                 | 6,252                | 5,592               |
| 10-59-31000                               | PROFESSIONAL FEES       | 74,969            | 77,212            | 65,000            | 80,679               | 75,000              |
| 10-59-34000                               | CONTRACT SERVICES       | 0                 | 0                 | 3,000             | 0                    | 3,000               |
| 10-59-46000                               | OPERATIONAL EXPENSES    | 1,090             | 1,628             | 1,500             | 0                    | 1,500               |
| 10-59-55200                               | NON CAP EQUIP PURCHASES | 3,511             | 19,243            | 5,000             | 1,721                | 5,000               |
| 10-59-99998                               | GF INTERNAL SERVICES    | 7,117             | 9,491             | 10,444            | 10,444               | 12,211              |
| <b>TOTAL INFORMATION SYSTEMS EXPENSE:</b> |                         | <b>97,732</b>     | <b>120,651</b>    | <b>92,944</b>     | <b>107,429</b>       | <b>114,003</b>      |

# POLICE DEPARTMENT

The Bisbee Police Department serves and protects persons and property in the City of Bisbee. The department enforces City Ordinances, State and Federal laws, maintains the peace and order, protects life and property, and assists citizens in urgent situations. Bisbee Police Department officers and civilian employees carry out this mission diligently and courteously and take pride in their service. Under agreements with Cochise County, AZ DPS, D.E.A., U.S. Border Patrol, and surrounding Fire Districts, the department aids with service calls, maintains records of incidents, and provides reports to City, County, State, Federal jurisdictions, and courts.

The Police Department is budgeted for 24 employees:

- 1 Full-time Police Chief
- 1 Full-time Deputy Police Chief
- 3 Full-time Police Sergeants
- 12 Full-time Police Officers (3 vacant)
- 3 Part-time Police Officer-Reserve (2 vacant)
- 1 Full-time Record Clerk
- 1 Full-time Community Service Officer/Animal Control Officer
- 1 Full-time Administrative Assistant
- 1 Full-time Evidence Control Officer/Technician



## POLICE DEPARTMENT

| ACCOUNT<br>NUMBER                | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|----------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-62-11000                      | SALARIES - GENERAL            | 799,695           | 972,910           | 1,097,739         | 1,091,524            | 1,015,903           |
| 10-62-11001                      | OVERTIME - GENERAL            | 76,096            | 92,422            | 123,461           | 115,326              | 111,371             |
| 10-62-11050                      | SALARIES - PART TIME          | 1,169             | 2,080             | 29,762            | 4,155                | 29,762              |
| 10-62-11100                      | F.I.C.A.                      | 55,843            | 66,380            | 77,560            | 71,568               | 71,736              |
| 10-62-11200                      | MEDICARE                      | 13,060            | 15,524            | 18,139            | 16,738               | 16,777              |
| 10-62-11300                      | A.S.R.S.                      | 12,777            | 14,380            | 14,709            | 15,537               | 14,966              |
| 10-62-11301                      | A.S.R.S - ALT CONTRIBUTION    | 4,280             | 4,555             | 4,482             | 4,654                | 4,482               |
| 10-62-11400                      | A.P.S.P.R.S.                  | 98,011            | 83,648            | 93,597            | 90,493               | 85,355              |
| 10-62-11500                      | MEDICAL INSURANCE             | 103,579           | 129,724           | 151,540           | 129,892              | 143,964             |
| 10-62-11501                      | STANDARD DISABILITY INSURANCE | 6,266             | 7,737             | 9,400             | 8,103                | 8,421               |
| 10-62-11502                      | MEDICAL INS DEPENDENT SUPPL.  | 12,524            | 19,004            | 18,572            | 17,262               | 18,200              |
| 10-62-11505                      | DEFERRED COMP                 | 13,230            | 15,400            | 17,640            | 15,966               | 15,960              |
| 10-62-11510                      | DENTAL INSURANCE              | 8,735             | 8,780             | 11,737            | 9,993                | 10,263              |
| 10-62-11600                      | LIFE INSURANCE                | 2,079             | 2,394             | 2,772             | 2,506                | 2,520               |
| 10-62-11700                      | WORKERS COMPENSATION          | 40,421            | 51,123            | 56,899            | 58,925               | 52,243              |
| <b>POLICE PERSONNEL EXPENSE:</b> |                               | <b>1,247,765</b>  | <b>1,486,061</b>  | <b>1,728,009</b>  | <b>1,652,643</b>     | <b>1,601,923</b>    |

## POLICE DEPARTMENT

| ACCOUNT<br>NUMBER            | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-62-12300                  | UNIFORMS & CLOTHING            | 19,374            | 22,041            | 21,000            | 21,000               | 22,000              |
| 10-62-12500                  | RECRUITMENT/EMPLOYEE TESTING   | 4,074             | 1,935             | 2,500             | 665                  | 2,500               |
| 10-62-12700                  | CANCER INS POLICY              | 500               | 650               | 700               | 700                  | 700                 |
| 10-62-13100                  | BUSINESS TRAVEL                | 5,662             | 7,455             | 8,000             | 10,558               | 8,000               |
| 10-62-13400                  | EDUCATION & TRAINING           | 12,807            | 11,595            | 13,500            | 3,402                | 13,500              |
| 10-62-13500                  | SUBSCRIPTIONS & MEMBERSHIPS    | 2,025             | 1,055             | 1,500             | 400                  | 1,500               |
| 10-62-21000                  | ELECTRIC                       | 13,047            | 12,513            | 13,600            | 11,886               | 13,600              |
| 10-62-22000                  | WATER                          | 953               | 1,217             | 1,100             | 1,015                | 1,100               |
| 10-62-22550                  | SEWER AND GARBAGE SERV.        | 1,898             | 1,909             | 2,000             | 1,924                | 2,000               |
| 10-62-23000                  | GAS - UTILITY                  | 3,598             | 1,847             | 1,000             | 1,466                | 1,500               |
| 10-62-24000                  | PHONES                         | 9,829             | 19,961            | 18,000            | 18,921               | 19,000              |
| 10-62-24001                  | INTERNET ACCESS FEES           | 9,291             | 8,962             | 10,000            | 9,271                | 10,000              |
| 10-62-34000                  | CONTRACT SERVICES              | 150,146           | 169,350           | 170,000           | 170,000              | 170,000             |
| 10-62-34100                  | DOC WORKERS                    | 1,542             | 1,416             | 1,600             | 1,820                | 2,640               |
| 10-62-36000                  | MAINTENANCE &SUPPORT AGREEMNT: | 0                 | 0                 | 0                 | 0                    | 0                   |
| 10-62-41500                  | OFFICE SUPPLIES                | 3,612             | 2,642             | 4,000             | 2,604                | 4,000               |
| 10-62-42030                  | BOOKS & REFERENCE MATERIALS    | 729               | 457               | 500               | 500                  | 500                 |
| 10-62-42050                  | NON CAP ADMIN EQUIP/FURN       | 2,050             | 1,671             | 2,000             | 1,000                | 2,000               |
| 10-62-42060                  | INVENTORIED TOOLS              | 0                 | 88                | 200               | 0                    | 200                 |
| 10-62-43500                  | POSTAGE                        | 2,525             | 559               | 600               | 380                  | 600                 |
| 10-62-45100                  | DISPOSABLE EQUIP & TOOLS       | 0                 | 25                | 1,000             | 0                    | 1,000               |
| 10-62-45200                  | SAFETY EQUIP & SUPPLIES        | 0                 | 360               | 1,000             | 0                    | 1,000               |
| 10-62-45300                  | CUSTODIAL SUPPLIES             | 1,258             | 1,435             | 2,000             | 1,555                | 2,000               |
| 10-62-46000                  | OPERATIONAL EXPENSES           | 31,589            | 13,692            | 18,000            | 10,242               | 18,000              |
| 10-62-46621                  | AMMUNITION                     | 5,634             | 6,913             | 7,000             | 5,141                | 7,000               |
| 10-62-46623                  | CITY AUCTION EXPENSES          | 4                 | 931               | 500               | 478                  | 500                 |
| 10-62-46624                  | MOVING, TOWING, STORAGE EXP    | 31,901            | 20,944            | 20,000            | 18,246               | 20,000              |
| 10-62-46626                  | ANIMAL CONTROL EXPENSE         | 281               | 96                | 1,000             | 83                   | 1,000               |
| 10-62-50100                  | BLDG REPAIR & MAINT            | 0                 | 0                 | 500               | 0                    | 0                   |
| 10-62-55000                  | EQUIPMENT REPAIR & MAINT       | 721               | 5,337             | 5,000             | 750                  | 5,000               |
| 10-62-55200                  | NON CAP EQUIP PURCHASES        | 6,519             | 4,542             | 3,000             | 1,500                | 3,000               |
| 10-62-61000                  | VEHICLE PARTS & LABOR          | 12,262            | 9,277             | 13,000            | 9,198                | 13,000              |
| 10-62-62002                  | TIRES                          | 6,074             | 7,540             | 6,000             | 4,071                | 6,000               |
| 10-62-62003                  | GASOLINE                       | 43,050            | 51,328            | 38,000            | 47,876               | 46,000              |
| 10-62-62004                  | DIESEL                         | 0                 | 0                 | 0                 | 157                  | 0                   |
| 10-62-91000                  | CAPITAL EXPENDITURES           | 39,895            | 48,063            | 65,000            | 26,251               | 30,000              |
| 10-62-99085                  | TRANS TO DEBT SERVICE          | 634,249           | 650,847           | 647,952           | 647,952              | 705,218             |
| 10-62-99998                  | GF INTERNAL SERVICES           | 248,476           | 293,608           | 265,802           | 265,802              | 243,607             |
| <b>TOTAL POLICE EXPENSE:</b> |                                | <b>2,553,339</b>  | <b>2,868,321</b>  | <b>3,094,563</b>  | <b>2,949,458</b>     | <b>2,979,588</b>    |

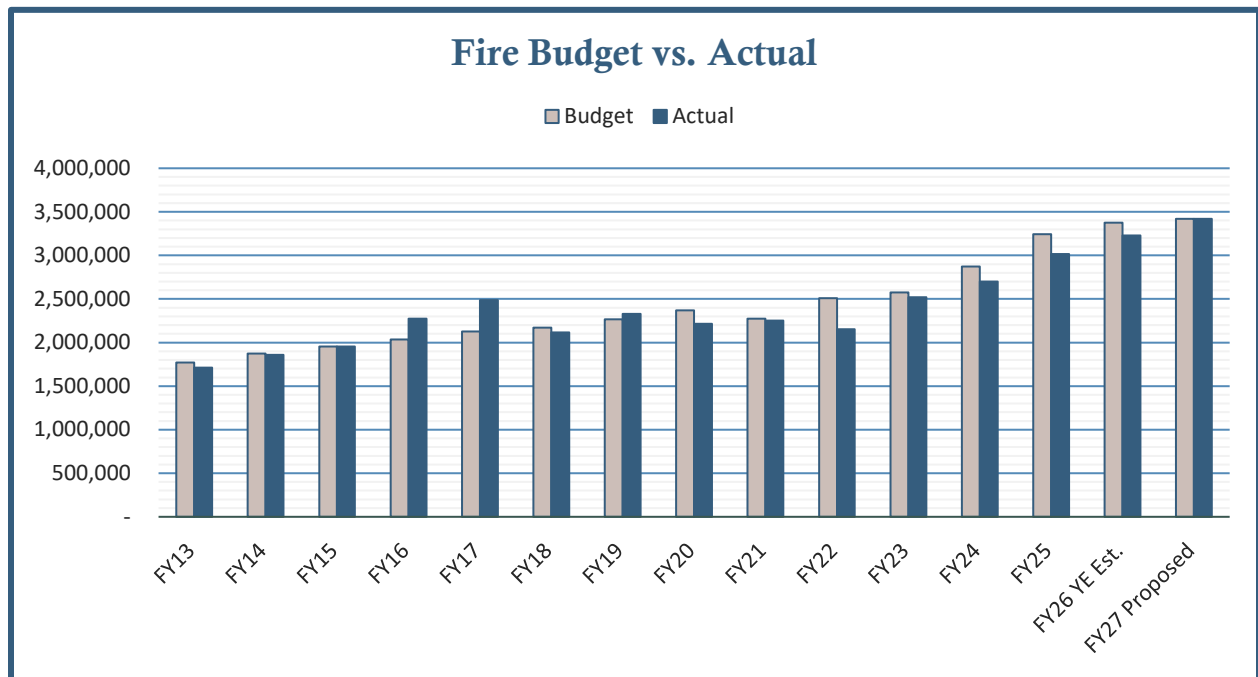
# FIRE DEPARTMENT

The Fire Department is headed by the Fire Chief, who reports to the City Manager. The Fire Department has five basic functional responsibilities:

- **Fire Suppression:** includes residential, automobile, and urban/wildland interface fires. Bisbee Fire Department practices fast attack firefighting to minimize the risk to life, property, and the environment.
- **Emergency Medical Services:** are provided twenty-four hours a day by advanced life support personnel. Requests for medical aid constitute the majority of calls answered by the Fire Department. Fire Department paramedics and EMT's respond to most medical calls within three minutes.
- **Fire Prevention:** is responsible for hazard abatement enforcement, approval of building plans, public education, environmental protection, and fire safety inspections. The small number of structure fires fought annually in the City is an indication of the prevention bureau's efficacy.
- **Training:** of the Fire Department personnel is conducted in accordance with county, state, and federal standards. Firefighters, EMT's and paramedics receive updates on advances in technology, and participate in continuing education. To control costs, training is conducted in- house whenever possible.
- **Transfers:** inter-facility transfer of patients to the hospital in Sierra Vista and other Cochise County area hospitals.

The Fire Department is budgeted for 24 employees:

- 1 Full-time Fire Chief/Fire Marshal
- 3 Full-time Fire Captain/Paramedics
- 1 Full-time Fire Lieutenant/Paramedic
- 2 Full-time Fire Lieutenant/EMTs
- 2 Full-time Fire Fighter/Paramedics
- 12 Full-time Firefighter/EMTs
- 1 Full-time Fire Inspector
- 2 Part-time paramedics (25 hours/week)



## FIRE DEPARTMENT

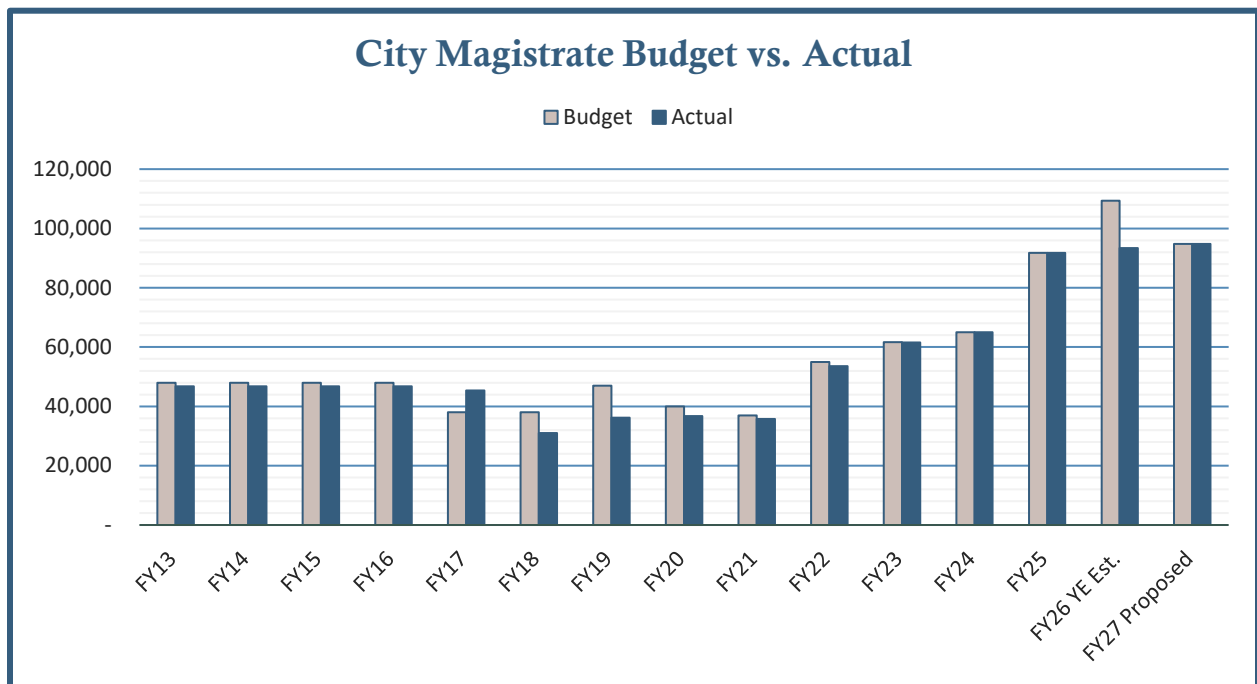
| ACCOUNT<br>NUMBER              | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|--------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-64-11000                    | SALARIES - GENERAL            | 1,018,812         | 1,141,666         | 1,206,390         | 1,306,943            | 1,221,882           |
| 10-64-11001                    | OVERTIME - GENERAL            | 140,316           | 162,926           | 195,878           | 153,381              | 170,996             |
| 10-64-11050                    | SALARIES - PART TIME          | 27,911            | 18,374            | 36,000            | 7,566                | 36,000              |
| 10-64-11100                    | F.I.C.A.                      | 2,537             | 1,230             | 2,232             | 469                  | 2,232               |
| 10-64-11200                    | MEDICARE                      | 17,034            | 19,002            | 20,855            | 20,823               | 20,719              |
| 10-64-11300                    | A.S.R.S.                      | 1,701             | 814               | 4,320             | 173                  | 4,313               |
| 10-64-11400                    | A.P.S.P.R.S.                  | 136,947           | 149,022           | 185,969           | 175,240              | 164,513             |
| 10-64-11500                    | MEDICAL INSURANCE             | 117,243           | 138,311           | 158,756           | 156,351              | 166,695             |
| 10-64-11501                    | STANDARD DISABILITY INSURANCE | 8,502             | 10,085            | 10,771            | 10,387               | 10,771              |
| 10-64-11502                    | MEDICAL INS DEPENDENT SUPPL.  | 7,001             | 7,930             | 8,983             | 8,692                | 9,150               |
| 10-64-11505                    | DEFERRED COMP                 | 16,038            | 17,461            | 18,480            | 18,200               | 18,480              |
| 10-64-11510                    | DENTAL INSURANCE              | 9,457             | 10,036            | 11,073            | 10,495               | 10,607              |
| 10-64-11600                    | LIFE INSURANCE                | 2,436             | 2,646             | 2,772             | 2,730                | 2,772               |
| 10-64-11700                    | WORKERS COMPENSATION          | 56,955            | 62,822            | 70,367            | 74,781               | 69,908              |
| <b>FIRE PERSONNEL EXPENSE:</b> |                               | <b>1,562,888</b>  | <b>1,742,324</b>  | <b>1,932,846</b>  | <b>1,946,231</b>     | <b>1,909,038</b>    |

## FIRE DEPARTMENT

| ACCOUNT NUMBER             | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 10-64-12300                | UNIFORMS & CLOTHING            | 14,799           | 14,427           | 17,852           | 17,500            | 18,700           |
| 10-64-12301                | UNIFORMS - PART-TIME EMPLOYEES | 124              | 359              | 1,500            | 590               | 900              |
| 10-64-12400                | TURNOUT GEAR                   | 7,935            | 3,862            | 12,500           | 8,291             | 15,000           |
| 10-64-12500                | RECRUITMENT/EMPLOYMENT TESTING | 1,141            | 547              | 1,500            | 281               | 1,500            |
| 10-64-12700                | CANCER INS POLICY              | 750              | 950              | 1,100            | 1,050             | 1,100            |
| 10-64-13100                | BUSINESS TRAVEL                | 549              | 3,292            | 3,000            | 0                 | 3,000            |
| 10-64-13400                | EDUCATION & TRAINING           | 5,498            | 12,814           | 20,000           | 10,462            | 22,000           |
| 10-64-13500                | SUBSCRIPTIONS & DUES           | 316              | (1,025)          | 350              | 263               | 350              |
| 10-64-21000                | ELECTRIC                       | 10,522           | 11,792           | 13,500           | 11,540            | 15,500           |
| 10-64-22000                | WATER                          | 1,187            | 1,330            | 1,500            | 1,143             | 1,500            |
| 10-64-22550                | SEWER AND GARBAGE SERV.        | 2,866            | 2,889            | 3,000            | 2,919             | 3,100            |
| 10-64-23000                | GAS - UTILITY                  | 4,461            | 3,512            | 4,000            | 3,013             | 4,000            |
| 10-64-24000                | PHONES                         | 5,012            | 6,344            | 5,700            | 6,932             | 7,000            |
| 10-64-24001                | INTERNET ACCESS FEES           | 2,308            | 3,892            | 5,300            | 3,446             | 5,300            |
| 10-64-34000                | CONTRACT SERVICES              | 4,531            | 8,162            | 12,500           | 12,500            | 25,200           |
| 10-64-34010                | AMBULANCE BILLING SERVICES     | 19,874           | 22,026           | 21,000           | 19,058            | 22,000           |
| 10-64-40067                | WILDLAND FIRE SVCS EXPENSE     | 5,249            | 698              | 15,000           | 0                 | 7,500            |
| 10-64-40069                | OUT OF CITY SERVICES           | 0                | 0                | 5,000            | 0                 | 0                |
| 10-64-41500                | OFFICE SUPPLIES                | 146              | 343              | 500              | 751               | 1,000            |
| 10-64-42030                | BOOKS & REFERENCE MATERIALS    | 150              | 261              | 750              | 250               | 300              |
| 10-64-42050                | NON CAP ADMIN EQUIP/FURN       | 3,330            | 4,959            | 5,000            | 613               | 5,000            |
| 10-64-42060                | INVENTORIED TOOLS              | 128              | 0                | 0                | 112               | 0                |
| 10-64-43500                | POSTAGE                        | 71               | 71               | 500              | 9                 | 500              |
| 10-64-45100                | DISPOSABLE EQUIP & TOOLS       | 365              | 453              | 3,000            | 64                | 1,500            |
| 10-64-45300                | CUSTODIAL SUPPLIES             | 4,063            | 4,261            | 5,200            | 4,278             | 5,500            |
| 10-64-46000                | OPERATIONAL EXPENSES           | 15,464           | 15,381           | 22,500           | 11,406            | 22,500           |
| 10-64-46100                | FIRE REPLACEMENT EXPENSE       | 0                | 0                | 0                | 0                 | 0                |
| 10-64-46641                | MEDICAL SUPPLIES               | 39,108           | 42,895           | 42,000           | 42,034            | 45,000           |
| 10-64-47000                | PERMITS & LICENSES             | 1,054            | 1,000            | 1,000            | 1,000             | 1,000            |
| 10-64-50100                | BLDG REPAIR & MAINT            | 0                | 0                | 0                | 0                 | 0                |
| 10-64-55000                | EQUIPMENT REPAIR & MAINT       | 5,436            | 4,079            | 10,000           | 2,213             | 10,000           |
| 10-64-55200                | NON CAP EQUIP PURCHASES        | 0                | 77               | 2,000            | 0                 | 2,000            |
| 10-64-61000                | VEHICLE PARTS & LABOR          | 46,079           | 51,411           | 50,000           | 33,166            | 50,000           |
| 10-64-62003                | GASOLINE                       | 11,323           | 10,925           | 15,000           | 8,265             | 12,000           |
| 10-64-62004                | DIESEL                         | 14,786           | 16,170           | 15,000           | 17,088            | 17,100           |
| 10-64-62006                | DIESEL EXHAUST FLUID           | 0                | 0                | 2,500            | 0                 | 2,500            |
| 10-64-91000                | CAPITAL EXPENDITURES           | 0                | 49,450           | 60,000           | 0                 | 10,000           |
| 10-64-99017                | TRANSFER GRANT MATCH           | 2,220            | 244              | 12,500           | 12,500            | 0                |
| 10-64-99085                | TRANSFER TO DEBT SERVICE       | 626,969          | 694,603          | 767,935          | 767,935           | 903,098          |
| 10-64-99998                | GF INTERNAL SERVICES           | 279,808          | 316,779          | 281,739          | 281,739           | 269,737          |
| <b>TOTAL FIRE EXPENSE:</b> |                                | <b>2,700,512</b> | <b>3,051,554</b> | <b>3,374,272</b> | <b>3,228,642</b>  | <b>3,421,423</b> |

# CITY MAGISTRATE

The City Magistrate's Office was combined with the Justice Court in 2006. This budget provides funds for the Magistrate Judge along with administrative services provided by the County. Beginning in January 2023 the City Magistrate is paid through the City's payroll system, rather than as a contract employee. This enables the City to collect/submit the payroll taxes on behalf of the Magistrate and was at the request of the Magistrate under the latest contract. The county has been revising how court costs are allocated to municipalities, which accounts for the large increase in fees. Fees have more than doubled over the last 6 years.



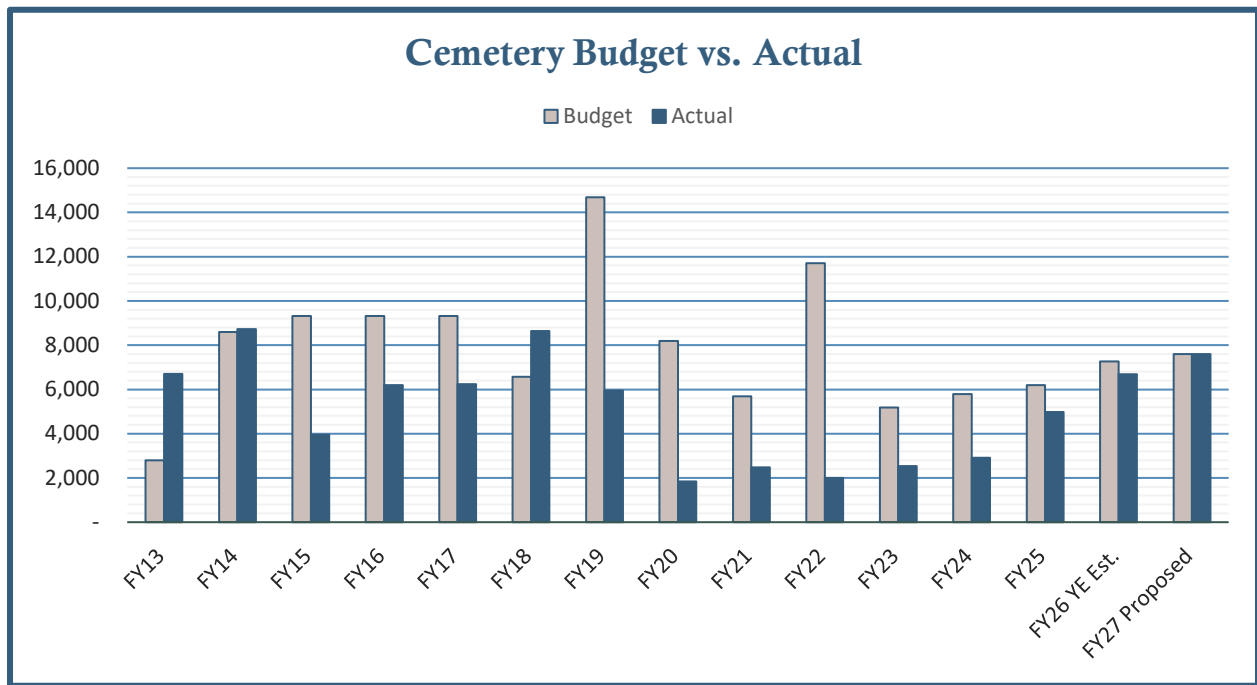
## CITY MAGISTRATE

| ACCOUNT<br>NUMBER                         | ACCOUNT DESCRIPTION  | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------------|----------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-68-11000                               | SALARIES - GENERAL   | 1,154             | (288.46)          | 0                 | 0                    | 0                   |
| 10-68-11050                               | SALARIES - PART TIME | 13,846            | 15,371            | 15,000            | 15,577               | 15,000              |
| 10-68-11100                               | F.I.C.A.             | 930               | 935               | 930               | 966                  | 930                 |
| 10-68-11200                               | MEDICARE             | 218               | 219               | 218               | 226                  | 218                 |
| 10-68-11700                               | WORKERS COMPENSATION | 35                | 35                | 37                | 38                   | 37                  |
| <b>CITY MAGISTRATE PERSONNEL EXPENSE:</b> |                      | 16,183            | 16,271            | 16,185            | 16,807               | 16,185              |
| 10-68-34000                               | CONTRACT SERVICES    | 43,130            | 66,550            | 83,089            | 66,550               | 66,550              |
| 10-68-99998                               | GF INTERNAL SERVICES | 5,720             | 9,078             | 10,047            | 10,047               | 12,018              |
| <b>TOTAL CITY MAGISTRATE EXPENSE:</b>     |                      | <b>65,033</b>     | <b>91,899</b>     | <b>109,321</b>    | <b>93,404</b>        | <b>94,753</b>       |

# CEMETERY

The Cemetery is the final resting place of generations of Bisbee residents, including many community pioneers. The Public Works administrative staff processes the sale of burial plots and records information such as the name, date of death, age, and location of those lain to rest. There are no employees dedicated exclusively to manage the cemetery, various Public Works Departments maintain the Cemetery grounds and inters remains/cremains at the cemetery.

The Evergreen Cemetery Committee advises the Mayor and Council on the repairs and other needs of the cemetery.

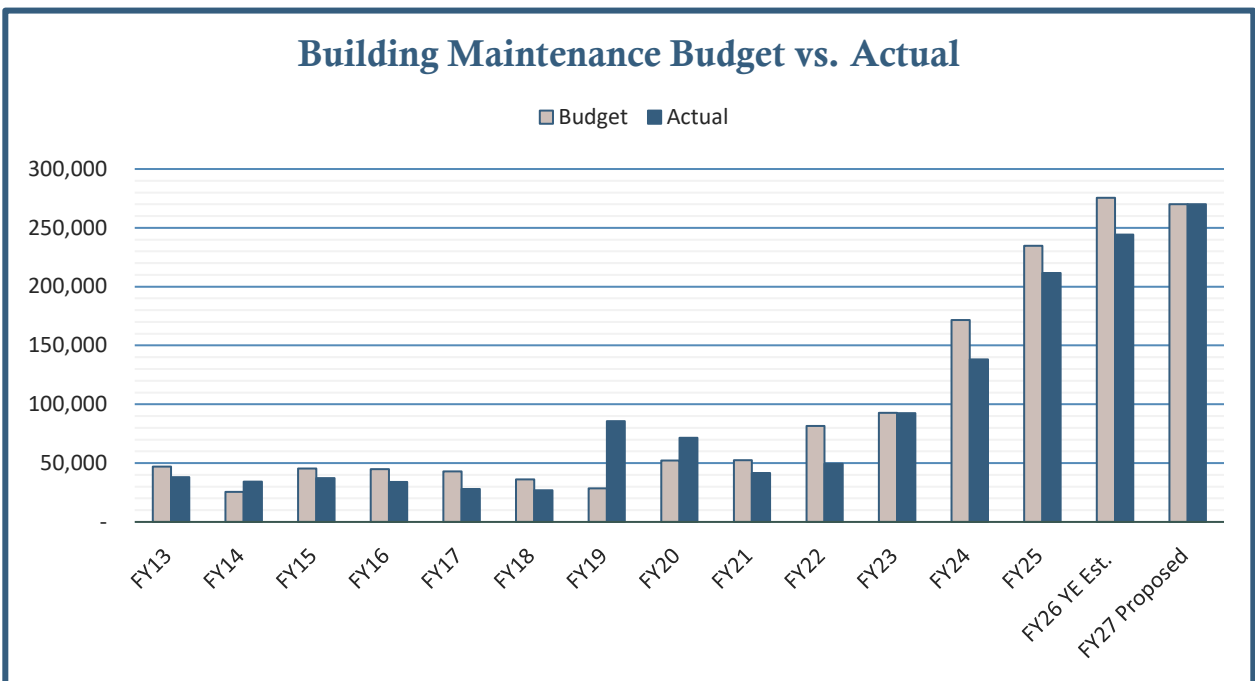


## CEMETERY

| ACCOUNT<br>NUMBER              | ACCOUNT DESCRIPTION      | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|--------------------------------|--------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-70-22550                    | SEWER AND GARBAGE SERV.  | 780               | 780               | 780               | 780                  | 780                 |
| 10-70-34100                    | DOC WORKERS              | 0                 | 0                 | 4,000             | 3,000                | 4,000               |
| 10-70-43500                    | POSTAGE                  | 1                 | 3                 | 0                 | 2                    | 0                   |
| 10-70-45100                    | DISPOSABLE EQUIP & TOOLS | 0                 | 431               | 0                 | 0                    | 0                   |
| 10-70-46000                    | OPERATIONAL EXPENSES     | 1,621             | 3,151             | 1,700             | 2,120                | 2,000               |
| 10-70-99998                    | GF INTERNAL SERVICES     | 509               | 612               | 787               | 787                  | 813                 |
| <b>TOTAL CEMETERY EXPENSE:</b> |                          | <b>2,911</b>      | <b>4,976</b>      | <b>7,267</b>      | <b>6,688</b>         | <b>7,593</b>        |

# BUILDING MAINTENANCE

The City employs a full-time staff member to take care of general maintenance and repair of all city buildings and furnishings. Another full-time staff member splits their time 50/50 between parks and building maintenance. Staff duties include inspecting the buildings, planning, and carrying out maintenance, and supervising inmates assisting with maintenance. The Building Maintenance budget includes the personnel costs along with the projected cost of building maintenance on all city buildings. This budget also includes costs for pest control, fire extinguisher inspections, custodial supplies and janitorial services.



## BUILDING MAINTENANCE

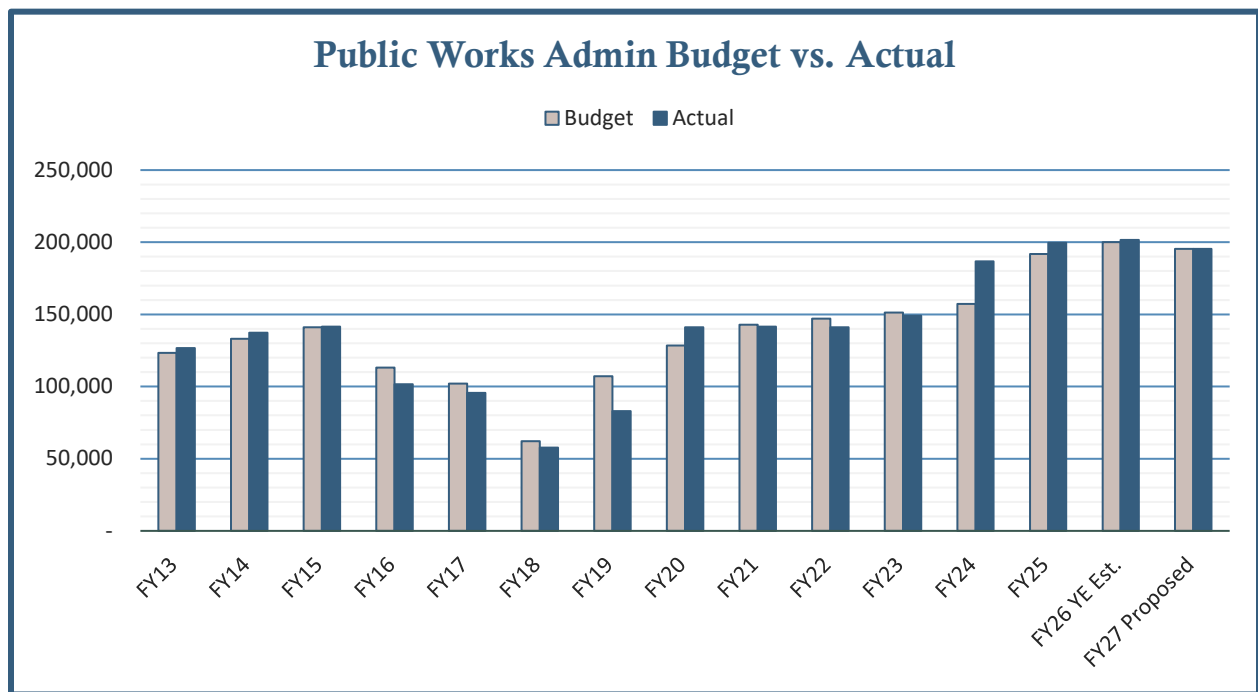
| ACCOUNT NUMBER                             | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-74-11000                                | SALARIES - GENERAL            | 18,639         | 54,933         | 61,620         | 64,472            | 61,742           |
| 10-74-11001                                | OVERTIME - GENERAL            | 0              | 2,179          | 4,000          | 1,988             | 4,000            |
| 10-74-11050                                | SALARIES - PART TIME          | 17,198         | 0              | 0              | 0                 | 0                |
| 10-74-11100                                | F.I.C.A.                      | 2,303          | 3,627          | 4,068          | 4,088             | 4,076            |
| 10-74-11200                                | MEDICARE                      | 539            | 848            | 951            | 956               | 953              |
| 10-74-11300                                | A.S.R.S                       | 4,191          | 6,949          | 7,874          | 8,020             | 7,876            |
| 10-74-11301                                | A.S.R.S - ALT CONTRIBUTION    | 173            | 0              | 0              | 0                 | 0                |
| 10-74-11500                                | MEDICAL INSURANCE             | 4,085          | 6,014          | 10,824         | 10,824            | 11,366           |
| 10-74-11501                                | STANDARD DISABILITY INSURANCE | 0              | 270            | 305            | 236               | 404              |
| 10-74-11505                                | DEFERRED COMP                 | 840            | 1,260          | 1,260          | 1,260             | 1,260            |
| 10-74-11510                                | DENTAL INSURANCE              | 262            | 988            | 1,105          | 1,105             | 1,105            |
| 10-74-11600                                | LIFE INSURANCE                | 53             | 158            | 189            | 189               | 189              |
| 10-74-11700                                | WORKERS COMPENSATION          | 1,311          | 2,164          | 2,447          | 2,647             | 2,451            |
| <b>BLDG MAINTENANCE PERSONNEL EXPENSE:</b> |                               | <b>49,592</b>  | <b>79,389</b>  | <b>94,643</b>  | <b>95,786</b>     | <b>95,422</b>    |
| 10-74-12300                                | UNIFORMS & CLOTHING           | 0              | 174            | 375            | 338               | 400              |
| 10-74-12500                                | RECRUITMENT/EMPLOYEE TESTING  | 131            | 0              | 0              | 0                 | 0                |
| 10-74-13100                                | BUSINESS TRAVEL               | 20             | 0              | 500            | 509               | 700              |
| 10-74-13400                                | EDUCATION & TRAINING          | 0              | 0              | 1,500          | 156               | 1,000            |
| 10-74-24000                                | PHONES                        | 336            | 742            | 500            | 954               | 1,000            |
| 10-74-34000                                | CONTRACT SERVICES             | 3,977          | 17,338         | 20,000         | 22,982            | 25,000           |
| 10-74-34100                                | DOC WORKERS                   | 775            | 1,655          | 6,000          | 2,482             | 6,000            |
| 10-74-41500                                | OFFICE SUPPLIES               | 0              | 0              | 0              | 0                 | 0                |
| 10-74-42050                                | NON CAP ADMIN EQUIP/FURNITURE | 0              | 2,769          | 1,000          | 38                | 250              |
| 10-74-42060                                | INVENTORIED TOOLS             | 2,833          | 1,479          | 2,500          | 1,780             | 2,000            |
| 10-74-45100                                | DISPOSABLE EQUIP & TOOLS      | 215            | 1,333          | 1,000          | 762               | 1,500            |
| 10-74-45200                                | SAFETY EQUIP & SUPPLIES       | 1,270          | (1,056)        | 2,000          | 1,000             | 2,000            |
| 10-74-45300                                | CUSTODIAL SUPPLIES            | 5,196          | 7,327          | 5,000          | 6,179             | 6,500            |
| 10-74-46000                                | OPERATIONAL EXPENSES          | 2,422          | 3,581          | 3,500          | 1,988             | 3,500            |
| 10-74-46100                                | FIRE EXPENSE                  | 0              | 41             | 0              | 0                 | 0                |
| 10-74-50100                                | BLDG REPAIR & MAINT           | 53,807         | 70,015         | 100,000        | 74,955            | 80,000           |
| 10-74-50102                                | HILLCREST EXPENSE             | 4              | 0              | 0              | 0                 | 0                |
| 10-74-55000                                | EQUIPMENT REPAIR & MAINT      | 0              | 44             | 1,000          | 0                 | 500              |
| 10-74-61000                                | VEHICLE PARTS & LABOR         | 1,129          | 621            | 1,500          | 691               | 1,500            |
| 10-74-62003                                | GASOLINE                      | 1,414          | 5,487          | 3,500          | 1,461             | 2,500            |
| 10-74-99085                                | TRANSFER TO DEBT SERVICE      | 0              | 0              | 0              | 1,266             | 12,716           |
| 10-74-99998                                | GF INTERNAL SERVICES          | 15,085         | 23,063         | 30,974         | 30,974            | 27,563           |
| <b>TOTAL BUILDING MAINTENANCE EXPENSE:</b> |                               | <b>138,207</b> | <b>214,005</b> | <b>275,492</b> | <b>244,299</b>    | <b>270,051</b>   |

# PUBLIC WORKS ADMINISTRATION

Public Works Administration is responsible for managing all the administrative paperwork for various departments that fall under the Public Works Director. These departments include Community Development, Water Systems, Cemetery, Building Maintenance, Garage, Building Inspector, Parks, Swimming Pool, Senior Center, Streets, Airport, Wastewater, Sanitation, and the Bisbee Bus. A portion of the personnel costs of this department are distributed among the public works departments that are outside the General Fund. These include Streets, Wastewater and Sanitation.

The Public Works Administration department consists of four employees:

- 1 Full-time Public Works Director
- 1 Full-time Public Works Operations Manager
- 1 Full-time Administrative Assistant
- 1 Full-time Executive Assistant



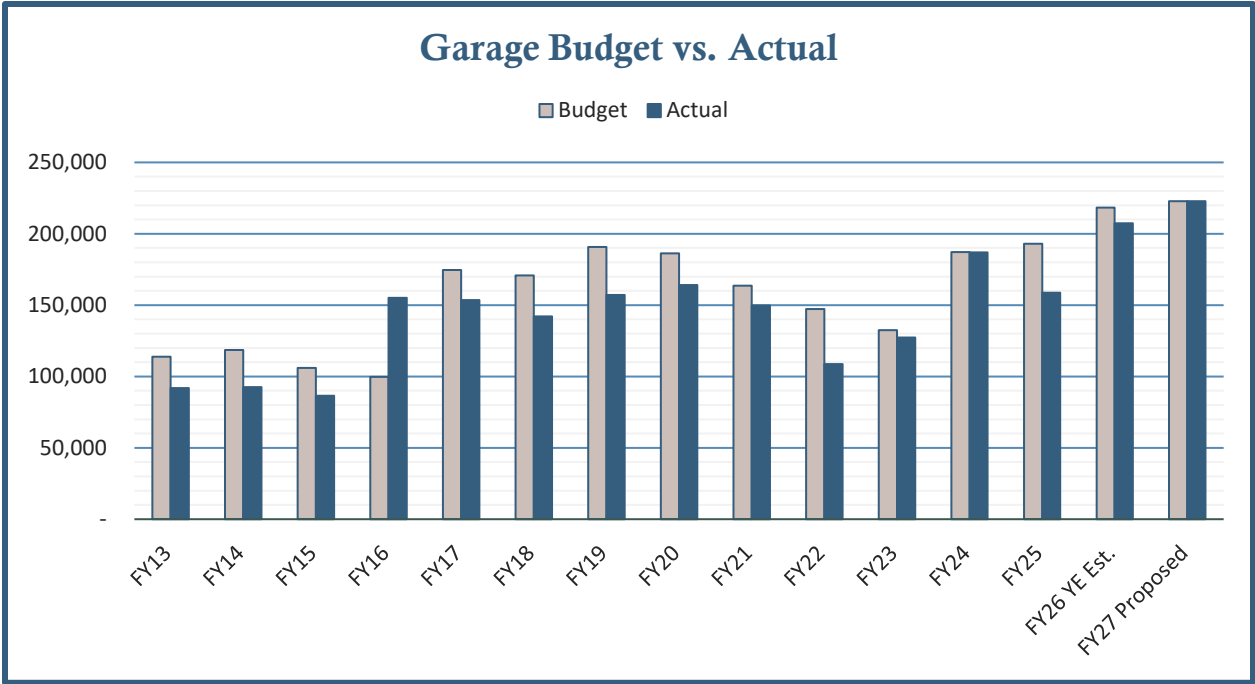
## PUBLIC WORKS ADMINISTRATION

| ACCOUNT NUMBER                               | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-75-11000                                  | SALARIES - GENERAL            | 91,093         | 94,695         | 101,967        | 106,092           | 104,176          |
| 10-75-11001                                  | OVERTIME - GENERAL            | 1,729          | 2,639          | 1,000          | 3,022             | 1,000            |
| 10-75-11100                                  | F.I.C.A.                      | 5,147          | 5,349          | 6,384          | 5,929             | 6,521            |
| 10-75-11200                                  | MEDICARE                      | 1,204          | 1,251          | 1,493          | 1,387             | 1,525            |
| 10-75-11300                                  | A.S.R.S.                      | 11,407         | 11,808         | 12,356         | 13,094            | 12,600           |
| 10-75-11500                                  | MEDICAL INSURANCE             | 13,306         | 12,869         | 13,711         | 13,711            | 14,396           |
| 10-75-11501                                  | STANDARD DISABILITY INSURANCE | 872            | 936            | 455            | 997               | 511              |
| 10-75-11502                                  | MEDICAL INS DEPENDENT SUPPL.  | 3,232          | 3,338          | 3,338          | 3,924             | 0                |
| 10-75-11505                                  | DEFERRED COMP                 | 1,596          | 1,547          | 1,596          | 1,596             | 1,596            |
| 10-75-11510                                  | DENTAL INSURANCE              | 1,073          | 1,042          | 1,400          | 1,073             | 1,400            |
| 10-75-11600                                  | LIFE INSURANCE                | 240            | 225            | 239            | 240               | 239              |
| 10-75-11700                                  | WORKERS COMPENSATION          | 234            | 242            | 255            | 288               | 260              |
| <b>PUBLIC WORKS ADMIN PERSONNEL EXPENSE:</b> |                               | <b>131,132</b> | <b>135,941</b> | <b>144,194</b> | <b>151,353</b>    | <b>144,224</b>   |
| 10-75-12500                                  | RECRUITMENT/EMPLOYEE TESTING  | 0              | 22             | 0              | 0                 | 0                |
| 10-75-13100                                  | BUSINESS TRAVEL               | 602            | 2,092          | 3,000          | 3,103             | 4,500            |
| 10-75-13200                                  | SUBSCRIPTIONS & DUES          | 437            | 600            | 500            | 500               | 600              |
| 10-75-13400                                  | EDUCATION & TRAINING          | 12,346         | 7,408          | 7,000          | 2,913             | 5,000            |
| 10-75-21000                                  | ELECTRIC                      | 896            | 617            | 1,000          | 836               | 800              |
| 10-75-22000                                  | WATER                         | 345            | 426            | 350            | 2,696             | 450              |
| 10-75-22550                                  | SEWER AND GARBAGE SERV.       | 1,150          | 1,162          | 1,200          | 1,177             | 1,250            |
| 10-75-23000                                  | GAS - UTILITY                 | 971            | 619            | 800            | 400               | 700              |
| 10-75-24000                                  | PHONES                        | 1,384          | 1,450          | 1,400          | 1,227             | 1,431            |
| 10-75-34000                                  | CONTRACT SERVICES             | 5,310          | 7,675          | 6,000          | 6,112             | 4,000            |
| 10-75-41500                                  | OFFICE SUPPLIES               | 4,302          | 3,132          | 0              | 0                 | 0                |
| 10-75-42020                                  | PRINTING & REPRODUCTION       | 64             | 35             | 0              | 0                 | 0                |
| 10-75-42050                                  | NON CAP ADMIN EQUIP/FURN      | 3,294          | 4,212          | 4,000          | 500               | 2,000            |
| 10-75-42060                                  | INVENTORIED TOOLS             | (68)           | 118            | 300            | 163               | 200              |
| 10-75-43500                                  | POSTAGE                       | 14             | 96             | 50             | 33                | 50               |
| 10-75-45100                                  | DISPOSABLE EQUIP & TOOLS      | 8              | 43             | 0              | 0                 | 0                |
| 10-75-45200                                  | SAFETY EQUIP & SUPPLIES       | 357            | 0              | 200            | 13                | 150              |
| 10-75-45300                                  | CUSTODIAL SUPPLIES            | 0              | 0              | 0              | 0                 | 0                |
| 10-75-46000                                  | OPERATIONAL EXPENSES          | 1,304          | 2,346          | 2,000          | 1,600             | 2,000            |
| 10-75-55000                                  | EQUIPMENT REPAIR & MAINT      | 19             | 20             | 300            | 35                | 200              |
| 10-75-61000                                  | VEHICLE PARTS & LABOR         | 445            | 345            | 150            | 1,345             | 1,000            |
| 10-75-62003                                  | GASOLINE                      | 2,292          | 2,662          | 2,500          | 2,463             | 2,700            |
| 10-75-91000                                  | CAPITAL EXPENDITURES          | 0              | 0              | 0              | 0                 | 0                |
| 10-75-99085                                  | TRANS TO DEBT SVC             | 3,776          | 6,202          | 3,334          | 3,334             | 3,144            |
| 10-75-99998                                  | GF INTERNAL SERVICES          | 16,473         | 18,770         | 21,752         | 21,752            | 20,921           |
| <b>TOTAL PUBLIC WORKS ADMIN EXPENSE:</b>     |                               | <b>186,856</b> | <b>195,994</b> | <b>200,030</b> | <b>201,554</b>    | <b>195,320</b>   |

# PUBLIC WORKS GARAGE

The City of Bisbee operates a garage for the purpose of maintaining its fleet of motorized vehicles and equipment. This includes automobiles, garbage trucks, street sweepers, power vacuum truck, excavators, mowers, motor graders, street paving equipment, city buses, and police and fire vehicles. The City utilizes an intergovernmental agreement (IGA) with the City of Sierra Vista for major mechanical work on the vehicles and equipment.

The Public Works Garage consists of two full-time mechanics.



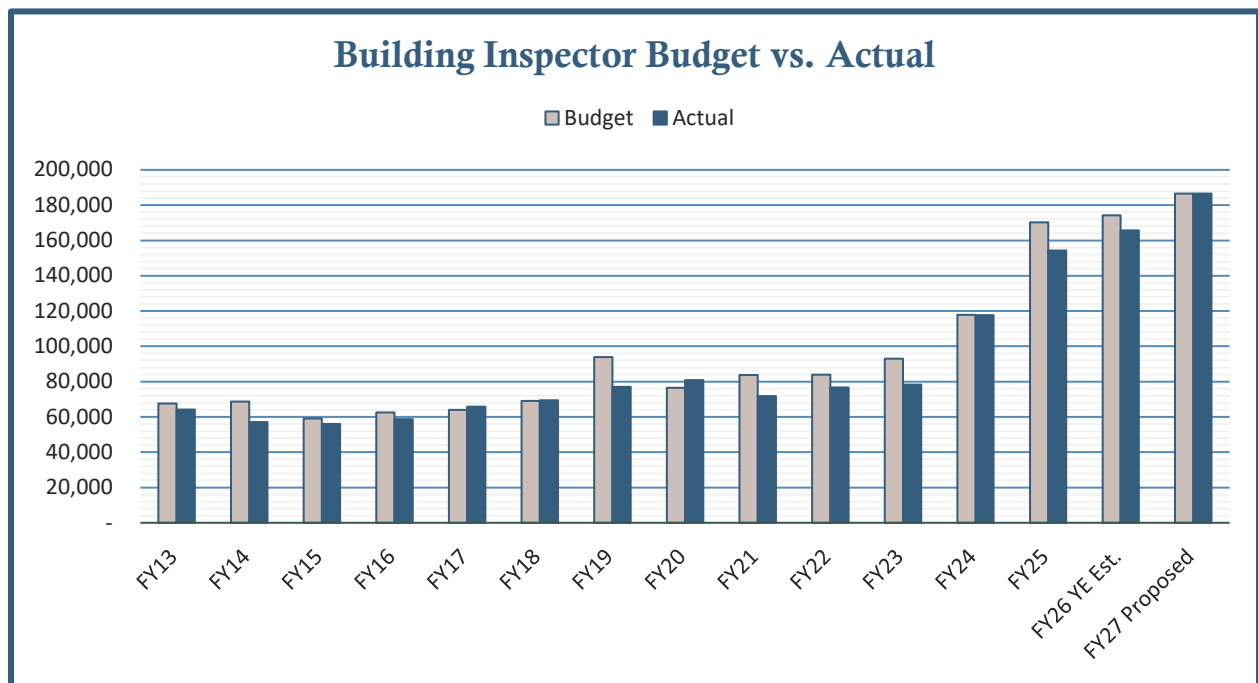
## PUBLIC WORKS GARAGE

| ACCOUNT NUMBER                   | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-77-11000                      | SALARIES - GENERAL            | 74,748         | 63,712         | 98,800         | 102,992           | 98,800           |
| 10-77-11001                      | OVERTIME - GENERAL            | 5,031          | 3,840          | 4,000          | 1,015             | 4,000            |
| 10-77-11100                      | F.I.C.A.                      | 5,049          | 4,252          | 6,374          | 6,465             | 6,374            |
| 10-77-11200                      | MEDICARE                      | 1,181          | 994            | 1,491          | 1,512             | 1,491            |
| 10-77-11300                      | A.S.R.S.                      | 9,794          | 7,563          | 12,336         | 12,722            | 12,315           |
| 10-77-11500                      | MEDICAL INSURANCE             | 14,006         | 8,419          | 14,432         | 14,432            | 15,154           |
| 10-77-11501                      | STANDARD DISABILITY INSURANCE | 394            | 336            | 430            | 538               | 538              |
| 10-77-11505                      | DEFERRED COMP                 | 1,680          | 980            | 1,680          | 1,680             | 1,680            |
| 10-77-11510                      | DENTAL INSURANCE              | 540            | 454            | 1,473          | 1,007             | 1,473            |
| 10-77-11600                      | LIFE INSURANCE                | 252            | 147            | 252            | 1,052             | 252              |
| 10-77-11700                      | WORKERS COMPENSATION          | 2,322          | 1,741          | 2,954          | 3,214             | 2,954            |
| <b>GARAGE PERSONNEL EXPENSE:</b> |                               | <b>114,997</b> | <b>92,440</b>  | <b>144,222</b> | <b>146,629</b>    | <b>145,031</b>   |
| 10-77-12300                      | UNIFORMS & CLOTHING           | 150            | 234            | 300            | 300               | 300              |
| 10-77-12500                      | RECRUITMENT/EMPLOYEE TESTING  | 0              | 31             | 0              | 0                 | 0                |
| 10-77-13100                      | BUSINESS TRAVEL               | 0              | 0              | 600            | 789               | 1,000            |
| 10-77-13400                      | EDUCATION & TRAINING          | 0              | 1,628          | 2,500          | 1,151             | 1,500            |
| 10-77-21000                      | ELECTRIC                      | 2,759          | 2,710          | 2,800          | 1,911             | 2,535            |
| 10-77-22550                      | SEWER AND GARBAGE SERV.       | 1,244          | 1,244          | 1,244          | 1,244             | 1,244            |
| 10-77-23000                      | GAS - UTILITY                 | 2,713          | 1,876          | 2,500          | 1,102             | 2,500            |
| 10-77-24000                      | PHONES                        | 872            | 879            | 880            | 865               | 880              |
| 10-77-24001                      | INTERNET ACCESS               | 720            | 720            | 720            | 720               | 720              |
| 10-77-34000                      | CONTRACT SERVICES             | 3,065          | 7,811          | 7,000          | 6,552             | 5,000            |
| 10-77-34100                      | DOC WORKERS                   | 0              | 523            | 3,000          | 738               | 0                |
| 10-77-42050                      | NON CAP ADMIN EQUIP/FURN      | 0              | 1,281          | 1,000          | 38                | 1,000            |
| 10-77-42060                      | INVENTORIED TOOLS             | 786            | 4,912          | 5,000          | 4,017             | 3,000            |
| 10-77-45100                      | DISPOSABLE EQUIP & TOOLS      | 0              | 1,135          | 500            | 354               | 500              |
| 10-77-45200                      | SAFETY EQUIP & SUPPLIES       | 664            | 1,071          | 1,000          | 628               | 1,000            |
| 10-77-45300                      | CUSTODIAL SUPPLIES            | 1,361          | 2,022          | 1,300          | 122               | 500              |
| 10-77-46000                      | OPERATIONAL EXPENSES          | 1,673          | 1,535          | 2,000          | 2,438             | 2,500            |
| 10-77-55000                      | EQUIPMENT REPAIR & MAINT      | 1,049          | 4,394          | 2,000          | 205               | 2,000            |
| 10-77-55200                      | NON CAP EQUIP PURCHASES       | 1,047          | 2,535          | 4,000          | 1,000             | 3,000            |
| 10-77-61000                      | VEHICLE PARTS & LABOR         | 1,383          | 4,074          | 2,000          | 1,888             | 2,000            |
| 10-77-62003                      | GASOLINE                      | 2,796          | 1,022          | 1,300          | 750               | 850              |
| 10-77-62004                      | DIESEL                        | 2,518          | 2,794          | 2,000          | 1,852             | 2,000            |
| 10-77-62006                      | DIESEL EXHAUST FLUID          | 1,701          | 1,037          | 1,500          | 1,500             | 1,500            |
| 10-77-62007                      | OTHER FLUIDS & LUBRICANTS     | 5,445          | 4,812          | 5,000          | 6,675             | 8,000            |
| 10-77-91000                      | CAPITAL EXPENDITURES          | 0              | 0              | 0              | 0                 | 9,183            |
| 10-77-99085                      | TRANSFER TO DEBT SERVICE      | 2,201          | 2,201          | 184            | 184               | 1,266            |
| 10-77-99998                      | GF INTERNAL SERVICES          | 15,179         | 18,865         | 23,713         | 23,713            | 23,873           |
| <b>TOTAL GARAGE EXPENSE:</b>     |                               | <b>164,321</b> | <b>163,785</b> | <b>218,263</b> | <b>207,364</b>    | <b>222,882</b>   |

# BUILDING INSPECTOR

The Building Inspector and Code Enforcement Officer issues building permits, performs plan reviews, conducts inspections, and responds to concerns regarding Building, Zoning, and City Code violations. The Building Inspector/Code Enforcement Officer endeavors to assure compliance with the City's various codes and thereby improve and protect the health and safety of Bisbee residents. In addition, the inspector acts as support staff to the Planning and Zoning Commission and the Board of Adjustment. The Building Inspector is also a member of the site planning committee which reviews site plans for certain developments in the City, performs inspections for business licenses, and assists with the development of the GIS system, zoning maps, and zoning code changes.

The Building Inspector Department consists of two full-time building inspectors/code enforcement officers.



## BUILDING INSPECTOR

| ACCOUNT NUMBER                               | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-79-11000                                  | SALARIES - GENERAL            | 35,385         | 80,301         | 96,200         | 85,458            | 99,334           |
| 10-79-11001                                  | OVERTIME - GENERAL            | 1,970          | 3,728          | 2,000          | 5,454             | 2,000            |
| 10-79-11050                                  | SALARIES - PART TIME          | 33,210         | 0              | 0              | 0                 | 0                |
| 10-79-11100                                  | F.I.C.A.                      | 4,363          | 5,187          | 6,088          | 5,602             | 6,283            |
| 10-79-11200                                  | MEDICARE                      | 1,020          | 1,213          | 1,424          | 1,310             | 1,469            |
| 10-79-11300                                  | A.S.R.S.                      | 6,766          | 9,817          | 11,784         | 10,910            | 12,140           |
| 10-79-11301                                  | A.S.R.S. - ALT CONTRIBUTION   | 0              | 1,772          | 0              | 0                 | 0                |
| 10-79-11500                                  | MEDICAL INSURANCE             | 9,721          | 12,628         | 14,432         | 12,829            | 15,154           |
| 10-79-11501                                  | STANDARD DISABILITY INSURANCE | 45             | 405            | 496            | 227               | 538              |
| 10-79-11505                                  | DEFERRED COMP                 | 1,110          | 1,540          | 1,680          | 1,493             | 1,680            |
| 10-79-11510                                  | DENTAL INSURANCE              | 467            | 1,351          | 1,473          | 1,310             | 1,473            |
| 10-79-11600                                  | LIFE INSURANCE                | 100            | 126            | 252            | 224               | 252              |
| 10-79-11700                                  | WORKERS COMPENSATION          | 1,676          | 1,528          | 1,770          | 4,079             | 1,848            |
| <b>BUILDING INSPECTOR PERSONNEL EXPENSE:</b> |                               | <b>95,834</b>  | <b>119,596</b> | <b>137,599</b> | <b>128,896</b>    | <b>142,171</b>   |
| 10-79-12500                                  | RECRUITMENT/EMPLOYEE TESTING  | 290            | 0              | 0              | 0                 | 0                |
| 10-79-13100                                  | BUSINESS TRAVEL               | 149            | 852            | 800            | 707               | 2,000            |
| 10-79-13400                                  | EDUCATION & TRAINING          | 635            | 1,000          | 1,000          | 500               | 1,500            |
| 10-79-13500                                  | SUBSCRIPTIONS & MEMBERSHIPS   | 0              | 165            | 200            | 165               | 165              |
| 10-79-24000                                  | PHONES                        | 819            | 672            | 820            | 458               | 820              |
| 10-79-31000                                  | PROFESSIONAL FEES             | 650            | 0              | 650            | 0                 | 650              |
| 10-79-34000                                  | CONTRACT SERVICES             | 2,438          | 6,599          | 6,000          | 5,188             | 6,000            |
| 10-79-41500                                  | OFFICE SUPPLIES               | 270            | 439            | 0              | 0                 | 0                |
| 10-79-42020                                  | PRINTING & REPRODUCTION       | 32             | 0              | 0              | 0                 | 0                |
| 10-79-42030                                  | BOOKS & REFERENCE MATERIALS   | 291            | 561            | 300            | 0                 | 300              |
| 10-79-42050                                  | NON CAP ADMIN EQUIP/FURN      | 2,111          | 800            | 2,000          | 1,500             | 1,000            |
| 10-79-42060                                  | INVENTORIED TOOLS             | 54             | 87             | 200            | 50                | 100              |
| 10-79-43500                                  | POSTAGE                       | 493            | 388            | 500            | 18                | 500              |
| 10-79-45200                                  | SAFETY EQUIPMENT              | 22             | 8              | 100            | 17                | 100              |
| 10-79-46000                                  | OPERATIONAL EXPENSES          | 70             | 256            | 550            | 365               | 600              |
| 10-79-61000                                  | VEHICLE PARTS & LABOR         | 2,278          | 425            | 2,000          | 1,251             | 2,000            |
| 10-79-62003                                  | GASOLINE                      | 1,520          | 3,901          | 2,500          | 5,166             | 6,000            |
| 10-79-99085                                  | TRANSFER TO DEBT SVC          | 0              | 2,438          | 0              | 2,438             | 2,750            |
| 10-79-99998                                  | GF INTERNAL SERVICES          | 9,698          | 16,633         | 18,937         | 18,937            | 19,992           |
| <b>TOTAL BUILDING INSPECTOR EXPENSE:</b>     |                               | <b>117,653</b> | <b>154,818</b> | <b>174,156</b> | <b>165,656</b>    | <b>186,648</b>   |

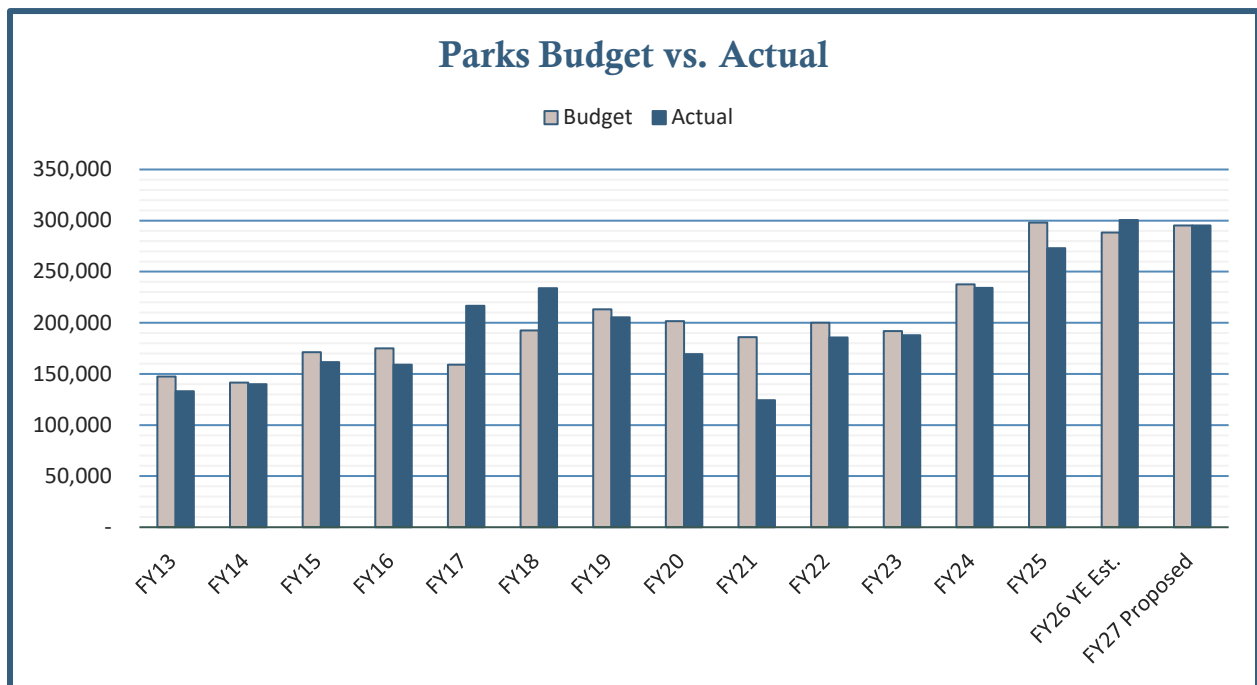
# PARKS

The Parks department includes parks maintenance, special events, and a range of recreation programs. The department works closely with the Parks and Recreation Committee, which advises and makes recommendations to the City Council on park and recreation matters. Community members can get involved through the Adopt-a-Park program, which encourages volunteer support for park maintenance and planting.

The city maintains 12 developed parks, totaling 10.52 acres of recreational space. Vista Park is the largest, covering 5.77 acres, while the others are significantly smaller. These parks serve as key venues for community engagement and city-sponsored events such as the Fourth of July celebration, Festival of Lights, Movies in the Park and the Bisbee Community Market.

The parks department has partnered with Bisbee Vogue to support the “Bisbee Outdoor Recreations Center” located at Higgins Park. In a separate effort, the department is working with Project Wildlife to enhance educational and ecological opportunities at Chihuahuan Desert Wildlife Park in the Upper Vista. This initiative allows residents to engage with the native plant life to better understand the Chihuahuan Desert ecosystem.

The Parks department consists of 2 Full-Time Groundskeepers and 1 Part-Time Groundskeeper.



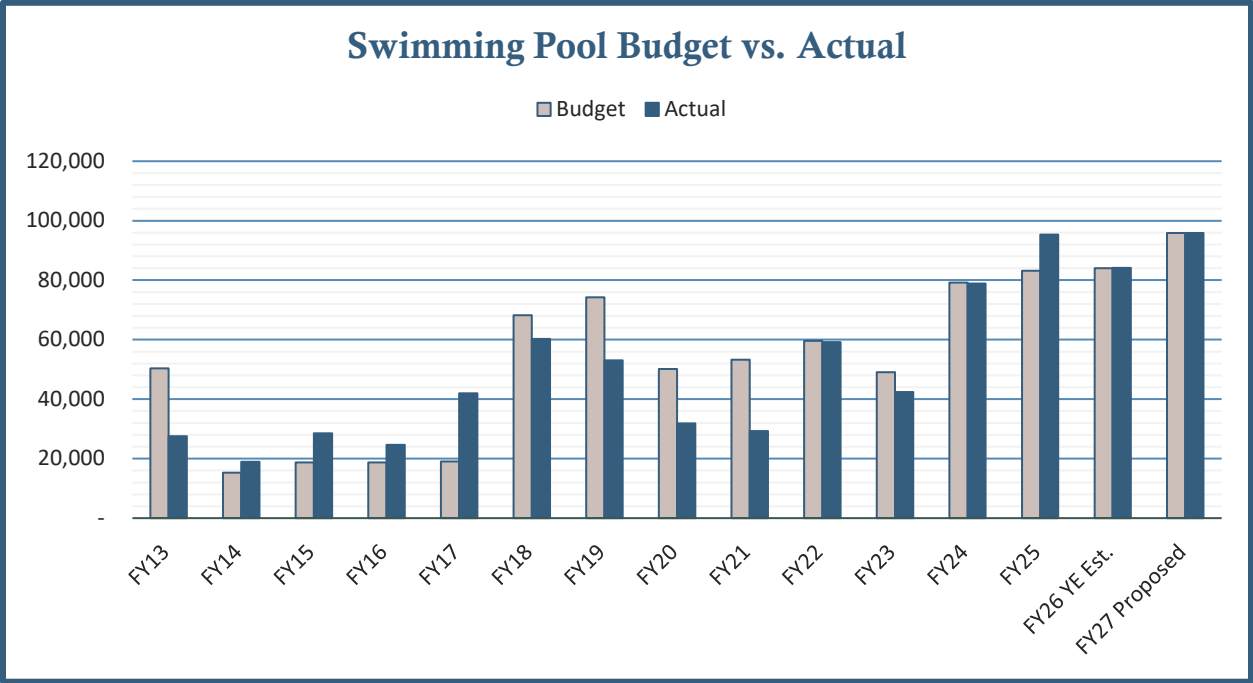
## PARKS

| ACCOUNT NUMBER                  | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|---------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-80-11000                     | SALARIES - GENERAL            | 73,415         | 97,144         | 100,578        | 106,540           | 100,578          |
| 10-80-11001                     | OVERTIME - GENERAL            | 2,573          | 5,825          | 2,000          | 6,084             | 4,000            |
| 10-80-11050                     | SALARIES - PART TIME          | 7,982          | 0              | 0              | 0                 | 0                |
| 10-80-11100                     | F.I.C.A.                      | 5,310          | 6,495          | 6,360          | 6,997             | 6,484            |
| 10-80-11200                     | MEDICARE                      | 1,242          | 1,519          | 1,487          | 1,636             | 1,516            |
| 10-80-11300                     | A.S.R.S.                      | 9,405          | 12,608         | 12,309         | 13,560            | 12,528           |
| 10-80-11500                     | MEDICAL INSURANCE             | 14,006         | 17,439         | 18,041         | 18,040            | 18,943           |
| 10-80-11501                     | STANDARD DISABILITY INSURANCE | 345            | 573            | 485            | 681               | 673              |
| 10-80-11505                     | DEFERRED COMP                 | 1,680          | 2,030          | 2,100          | 2,100             | 2,100            |
| 10-80-11510                     | DENTAL INSURANCE              | 540            | 769            | 908            | 908               | 908              |
| 10-80-11600                     | LIFE INSURANCE                | 252            | 284            | 315            | 315               | 315              |
| 10-80-11700                     | WORKERS COMPENSATION          | 2,728          | 3,244          | 3,275          | 3,810             | 3,339            |
| <b>PARKS PERSONNEL EXPENSE:</b> |                               | <b>119,479</b> | <b>147,931</b> | <b>147,858</b> | <b>160,672</b>    | <b>151,384</b>   |
| 10-80-12300                     | UNIFORMS & CLOTHING           | 0              | 324            | 375            | 300               | 450              |
| 10-80-13100                     | BUSINESS TRAVEL               | 0              | 300            | 600            | 509               | 1,500            |
| 10-80-13400                     | EDUCATION & TRAINING          | 2,199          | 1,045          | 1,000          | 525               | 2,500            |
| 10-80-13500                     | SUBSCRIPTIONS & MEMBERSHIPS   | 0              | 0              | 0              | 0                 | 120              |
| 10-80-21000                     | ELECTRIC                      | 4,504          | 4,650          | 4,500          | 4,420             | 4,500            |
| 10-80-22000                     | WATER                         | 28,628         | 30,732         | 25,000         | 35,071            | 31,000           |
| 10-80-22550                     | SEWER AND GARBAGE SERV.       | 2,950          | 2,970          | 3,100          | 2,997             | 3,200            |
| 10-80-24000                     | PHONES                        | 1,328          | 1,356          | 1,200          | 1,195             | 1,400            |
| 10-80-34000                     | CONTRACT SERVICES             | 3,030          | 4,646          | 8,000          | 4,074             | 6,000            |
| 10-80-34100                     | DOC WORKERS                   | 9,441          | 11,147         | 20,000         | 8,201             | 12,000           |
| 10-80-41500                     | OFFICE SUPPLIES               | 0              | 0              | 0              | 0                 | 0                |
| 10-80-42020                     | PRINTING & REPRODUCTION       | 32             | 0              | 0              | 0                 | 0                |
| 10-80-42060                     | INVENTORIED TOOLS             | 974            | 666            | 1,500          | 1,855             | 1,700            |
| 10-80-43500                     | POSTAGE                       | 2              | 0              | 0              | 0                 | 0                |
| 10-80-45100                     | DISPOSABLE EQUIP & TOOLS      | 168            | 782            | 350            | 604               | 600              |
| 10-80-45200                     | SAFETY EQUIP & SUPPLIES       | 2,097          | 2,278          | 1,500          | 2,059             | 2,000            |
| 10-80-45300                     | CUSTODIAL SUPPLIES            | 4,489          | 2,856          | 3,200          | 2,803             | 3,200            |
| 10-80-46000                     | OPERATIONAL EXPENSES          | 10,995         | 9,082          | 10,000         | 10,850            | 12,000           |
| 10-80-46801                     | REC PROGRAMS/SPECIAL EVENTS   | 3,248          | 2,705          | 4,000          | 6,821             | 4,000            |
| 10-80-46802                     | LANDSCAPING MATERIALS         | 2,381          | 3,246          | 3,500          | 3,500             | 3,500            |
| 10-80-50100                     | BLDG REPAIR & MAINT           | 0              | 8              | 0              | 0                 | 0                |
| 10-80-50110                     | BLDG REPAIR & MAINT-VANDALISM | 995            | 1,376          | 1,500          | 1,930             | 2,100            |
| 10-80-55000                     | EQUIPMENT REPAIR & MAINT      | 269            | 153            | 500            | 1,839             | 2,500            |
| 10-80-55100                     | REPAIR & MAINT - OTHER        | 54             | 7              | 0              | 0                 | 0                |
| 10-80-55200                     | NON CAP EQUIP PURCHASES       | 4,409          | 3,784          | 2,000          | 1,221             | 3,000            |
| 10-80-61000                     | REPAIRS & MAINT - VEHICLES    | 694            | 2,445          | 2,500          | 2,253             | 2,700            |
| 10-80-62003                     | GASOLINE                      | 1,177          | 3,945          | 3,500          | 4,944             | 4,500            |
| 10-80-70000                     | MOU HIGGINS HILL RECREATION   | 3,992          | 0              | 0              | 0                 | 0                |
| 10-80-91000                     | CAPITAL EXPENDITURES          | 0              | 3,452          | 5,000          | 4,085             | 0                |
| 10-80-99085                     | TRANSFER TO DEBT SERVICE      | 6,406          | 6,406          | 6,406          | 6,406             | 7,673            |
| 10-80-99998                     | GF INTERNAL SERVICES          | 20,362         | 29,206         | 31,329         | 31,329            | 31,612           |
| <b>TOTAL PARKS EXPENSE:</b>     |                               | <b>234,301</b> | <b>277,498</b> | <b>288,418</b> | <b>300,463</b>    | <b>295,139</b>   |

# SWIMMING POOL

The Bisbee Municipal Swimming Pool is a long-standing feature of Bisbee recreation. The City of Bisbee was awarded a grant for \$47,000 from Arizona State Parks in 1967 to build the pool for the youth of Bisbee. Total project cost was \$95,000 and was completed in 1969. It included a large pool with a diving board, a baby pool, and a building for changing rooms. Since then, a Ramada with picnic tables was added, the original diving board was removed, and the changing rooms have been restructured. Major repairs have been made to bring the pool into compliance with the ADA. A large donation was made in Fiscal Year 2017 to repair the baby pool, improvements were made to the grounds, and new furniture was purchased for around the pool. In Fiscal Year 2022 the pool deck was repaired with the assistance of the ARPA grant. In Fiscal Year 2023 the Pool was shut down for major repairs to the pumping and electrical system as well as structural cracking in the pool floor and walls. These repairs were completed for the Fiscal Year 2024-25 pool season. Additional repairs to the plumbing costing around \$77,000 are needed and the city is seeking grants and donations for these repairs. The pool typically opens Memorial Day weekend and closes when school resumes; however, with the help of donations and warm weather conditions the pool season may be extended.

The Pool is budgeted for ten part-time seasonal lifeguard positions including one full-time pool manager.



## SWIMMING POOL

| ACCOUNT NUMBER                 | ACCOUNT DESCRIPTION          | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------|------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-81-11000                    | SALARIES - GENERAL           | 3,128          | (3,128)        | 0              | 347               | 0                |
| 10-81-11001                    | OVERTIME - GENERAL           | 0              | 0              | 0              | 542               | 0                |
| 10-81-11050                    | SALARIES - PART TIME         | 20,434         | 45,482         | 45,000         | 45,000            | 48,960           |
| 10-81-11100                    | F.I.C.A.                     | 1,461          | 2,626          | 2,790          | 2,790             | 3,036            |
| 10-81-11200                    | MEDICARE                     | 342            | 614            | 653            | 653               | 710              |
| 10-81-11700                    | WORKERS COMPENSATION         | 737            | 1,567          | 1,678          | 1,678             | 1,826            |
| <b>POOL PERSONNEL EXPENSE:</b> |                              | <b>26,101</b>  | <b>47,162</b>  | <b>50,121</b>  | <b>51,010</b>     | <b>54,532</b>    |
| 10-81-12300                    | UNIFORMS & CLOTHING          | 205            | 0              | 500            | 500               | 250              |
| 10-81-12500                    | RECRUITMENT/EMPLOYEE TESTING | 607            | 146            | 0              | 16                | 200              |
| 10-81-13100                    | BUSINESS TRAVEL              | 0              | 0              | 0              | 0                 | 500              |
| 10-81-13400                    | EDUCATION & TRAINING         | 1,925          | 1,455          | 2,500          | 2,000             | 3,000            |
| 10-81-21000                    | ELECTRIC                     | 3,569          | 6,678          | 4,500          | 8,290             | 7,000            |
| 10-81-22000                    | WATER                        | 8,007          | 6,056          | 5,000          | 4,732             | 6,100            |
| 10-81-24000                    | PHONES                       | 34             | 213            | 300            | 740               | 500              |
| 10-81-34000                    | CONTRACT SERVICES            | 0              | 6              | 0              | 0                 | 0                |
| 10-81-42040                    | ADVERTISING                  | 0              | 102            | 0              | 0                 | 0                |
| 10-81-42060                    | INVENTORIED TOOLS            | 44             | 0              | 0              | 0                 | 0                |
| 10-81-45100                    | DISPOSABLE EQUIP & TOOLS     | 0              | 1,463          | 0              | 0                 | 0                |
| 10-81-45300                    | CUSTODIAL SUPPLIES           | 365            | 109            | 0              | 0                 | 0                |
| 10-81-46000                    | OPERATIONAL EXPENSES         | 31,172         | 21,448         | 9,000          | 6,279             | 9,000            |
| 10-81-55000                    | EQUIPMENT REPAIR & MAINT     | 304            | 4,385          | 2,000          | 1,000             | 1,500            |
| 10-81-55200                    | NON CAP EQUIP PURCHASES      | 0              | 98             | 1,000          | 500               | 3,000            |
| 10-81-91000                    | CAPITAL EXPENDITURES         | 0              | 0              | 0              | 0                 | 0                |
| 10-81-99998                    | GF INTERNAL SERVICES         | 6,484          | 8,221          | 9,098          | 9,098             | 10,266           |
| <b>TOTAL POOL EXPENSE:</b>     |                              | <b>78,817</b>  | <b>97,541</b>  | <b>84,019</b>  | <b>84,165</b>     | <b>95,848</b>    |

# COPPER QUEEN LIBRARY

The Copper Queen Library, Arizona's oldest continuously operating public library, is owned and operated by the City. It was established in 1882 and has served the residents of Bisbee from its current location at 6 Main Street in the Downtown Historic District since 1907. The Copper Queen Annex opened in December 2018 to provide much needed library services to the San Jose Neighborhood of Bisbee, including Naco, AZ.

Over the last ten years, the Copper Queen Library has received both local and national recognition for exemplary library service to the Bisbee Community, including the EBSCO Excellence in Rural Library Service Award (2019), Best Small Library in America (2019), and the National Medal for Museum and Library Service from the Institute of Museum and Library service, an agency of the federal government (2024).

The mission of the Copper Queen Library is to:

- Build Community
- Inspire Curiosity
- Share Ideas
- Bridge Gaps
- Embrace Knowledge
- Enrich Lives

The Copper Queen Library greeted over 52,000 visitors this past fiscal year and continues to be a community hub for residents and a must-see stop for tourists. Library staff created over 460 new library cards and hosted over 400 programs throughout the year, engaging over 4600 participants.

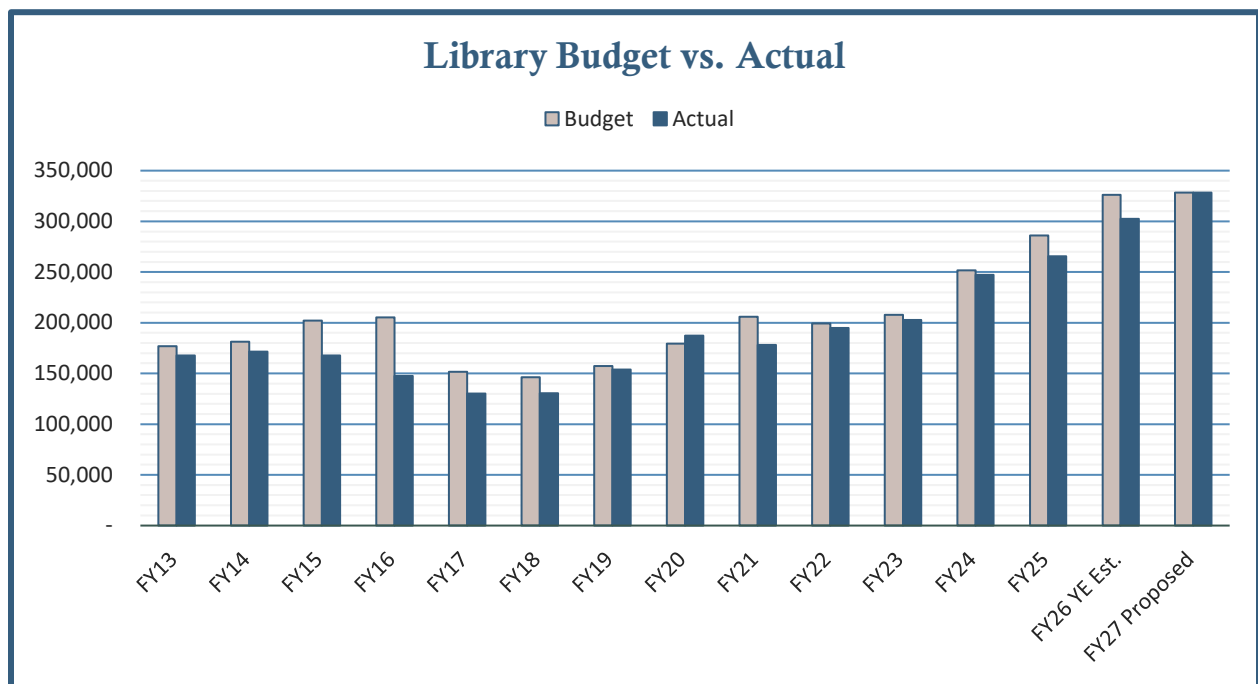
In 2024-25, the Copper Queen Library checked out 58,842 items to our patrons, including 15,185 adult books, 8,040 juvenile books, 5,595 items from the Annex, and 1,238 items from our ever-growing Library of Things, including 1,180 packs of seeds from the Copper Queen Seed Library, 495 internet hotspots, and 294 tools from the Copper Queen Tool Library. The Library also checked out 4,330 e-books, 4,939 e-audiobooks, and 2,786 digital magazines from the digital library which is sponsored by the Cochise County Library District, with funding from the Sierra Vista Public Library.

Library staff brought in over \$14,000 in grants this past year, including \$4,000 from Freeport McMoRan for our Summer Fun Program, \$4,000 from the Arizona State Library for our internet Hotspot Lending Program, and \$6,000 from Artemizia Foundation for our ongoing art programs and projects. The Library was also supported by the Friends of the Copper Queen Library who fundraise throughout the year to sponsor 100% of the library programs, as well as collection support and other library-related projects.

The Copper Queen Library worked with various organizations to create new programs and partnerships including Camp Naco, University of Arizona Poetry Center, University of Arizona Center for Rural Health, Cochise County Health Department, Copper Queen Community Hospital, Chiricahua Community Clinic, University of Arizona Cooperative Extension, WaterWise, Bisbee Science Lab, Freeport McMoRan, Artemizia Foundation, Bisbee Foundation, Legacy Foundation, Bisbee Bloomers, Arizona State University, AZ Community Foundation, Bisbee Mining & Historical Museum, Premier Alliances, Central School Project, Hattie B., Bisbee Unified School District, Cochise College, Old Bisbee FireWise, StepUp Bisbee/Naco, Cochise Chess, and more.

The Library consists of six employees:

- 1 Full-time Library Manager
- 1 Full-time Program Coordinator
- 1 Part-time Early Literacy Coordinator (24 hours/week)
- 3 Part-time Library Assistants (one at 19.5 hours/week & two at 10 hours/week)

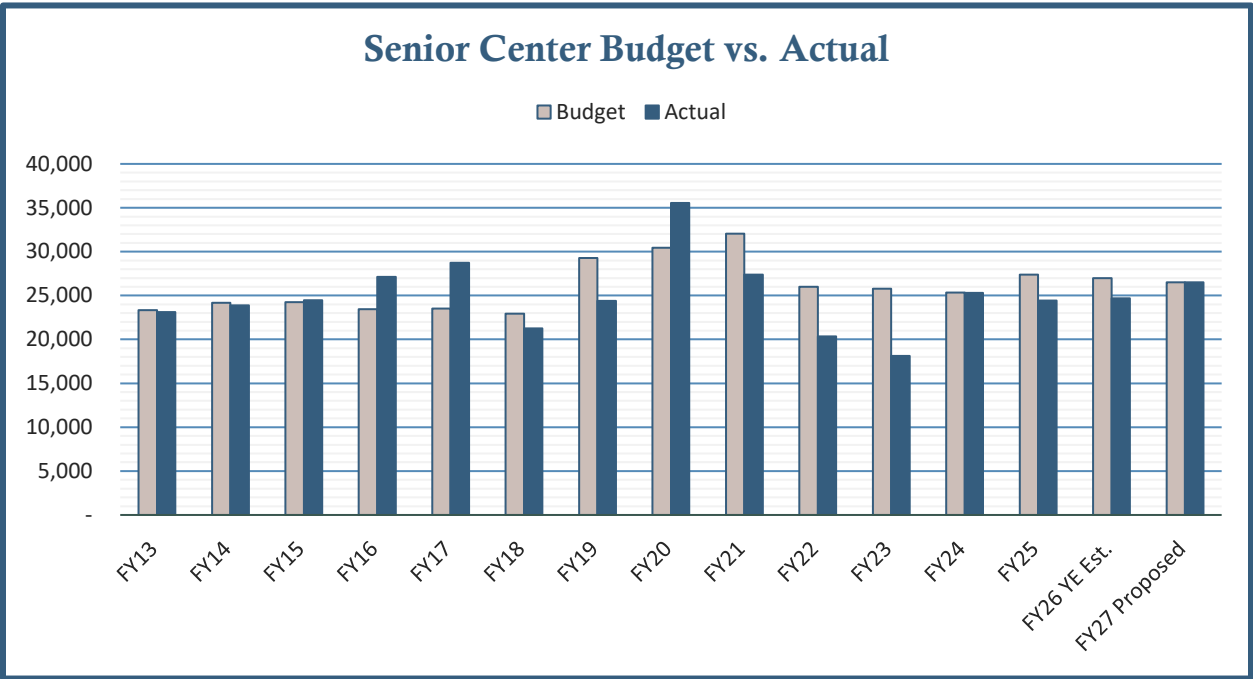


## COPPER QUEEN LIBRARY

| ACCOUNT NUMBER                    | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-----------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 10-83-11000                       | SALARIES - GENERAL            | 92,452         | 95,260         | 101,101        | 102,234           | 100,800          |
| 10-83-11050                       | SALARIES - PART TIME          | 42,035         | 46,667         | 60,224         | 52,904            | 60,567           |
| 10-83-11100                       | F.I.C.A.                      | 8,392          | 8,824          | 10,002         | 9,675             | 10,005           |
| 10-83-11200                       | MEDICARE                      | 1,963          | 2,064          | 2,339          | 2,263             | 2,340            |
| 10-83-11300                       | A.S.R.S.                      | 13,726         | 14,283         | 15,361         | 15,552            | 15,300           |
| 10-83-11500                       | MEDICAL INSURANCE             | 14,006         | 14,432         | 21,649         | 21,649            | 22,731           |
| 10-83-11501                       | STANDARD DISABILITY INSURANCE | 439            | 538            | 479            | 538               | 538              |
| 10-83-11505                       | DEFERRED COMP                 | 1,680          | 1,680          | 1,680          | 2,520             | 1,680            |
| 10-83-11510                       | DENTAL INSURANCE              | 1,007          | 1,007          | 1,007          | 1,007             | 1,007            |
| 10-83-11600                       | LIFE INSURANCE                | 252            | 252            | 252            | 252               | 252              |
| 10-83-11700                       | WORKERS COMPENSATION          | 499            | 1,614          | 1,649          | 935               | 1,649            |
| <b>LIBRARY PERSONNEL EXPENSE:</b> |                               | <b>176,449</b> | <b>186,622</b> | <b>215,743</b> | <b>209,528</b>    | <b>216,869</b>   |
| 10-83-12500                       | RECRUITMENT/EMPLOYEE TESTING  | 76             | 54             | 0              | 62                | 50               |
| 10-83-13100                       | BUSINESS TRAVEL               | 2,124          | 1,809          | 2,500          | 1,510             | 2,500            |
| 10-83-13400                       | EDUCATION & TRAINING          | 650            | 0              | 1,000          | 0                 | 1,000            |
| 10-83-13500                       | SUBSCRIPTIONS & MEMBERSHIPS   | 27             | 141            | 280            | 162               | 175              |
| 10-83-21000                       | ELECTRIC                      | 7,160          | 9,042          | 10,000         | 8,923             | 11,000           |
| 10-83-21001                       | ELECTRIC-ANNEX                | 0              | 0              | 0              | 0                 | 5,000            |
| 10-83-22000                       | WATER                         | 994            | 1,110          | 800            | 959               | 900              |
| 10-83-22001                       | WATER-ANNEX                   | 0              | 0              | 0              | 0                 | 450              |
| 10-83-22550                       | SEWER AND GARBAGE SERV.       | 1,433          | 1,444          | 1,514          | 1,459             | 1,520            |
| 10-83-22551                       | SEWER & GARBAGE-ANNEX         | 0              | 0              | 0              | 0                 | 800              |
| 10-83-24000                       | PHONES                        | 1,806          | 1,993          | 2,400          | 1,871             | 2,000            |
| 10-83-24100                       | PHONES-ANNEX                  | 0              | 0              | 0              | 0                 | 1,000            |
| 10-83-24001                       | INTERNET ACCESS               | 758            | 188            | 1,000          | 0                 | 1,000            |
| 10-83-24002                       | INTERNET ACCESS-ANNEX         | 0              | 0              | 0              | 0                 | 500              |
| 10-83-34000                       | CONTRACT SERVICES             | 6,464          | 5,839          | 11,000         | 9,601             | 11,000           |
| 10-83-41500                       | OFFICE SUPPLIES               | 3,024          | 2,730          | 3,000          | 2,475             | 3,000            |
| 10-83-42040                       | ADVERTISING                   | 0              | 0              | 360            | 50                | 360              |
| 10-83-42050                       | NON CAP ADMIN EQUIP/FURN      | 0              | 4,667          | 500            | 500               | 500              |
| 10-83-43500                       | POSTAGE                       | 1,660          | 1,656          | 2,200          | 1,989             | 2,500            |
| 10-83-45300                       | CUSTODIAL SUPPLIES            | 2,258          | 2,433          | 2,200          | 1,253             | 2,200            |
| 10-83-46000                       | OPERATIONAL EXPENSES          | 1,447          | 1,349          | 750            | 2,320             | 1,500            |
| 10-83-46831                       | BOOKS                         | 8,638          | 8,533          | 8,000          | 8,000             | 8,000            |
| 10-83-46832                       | AUDIO VISUAL MATERIAL         | 1,806          | 1,465          | 2,000          | 2,000             | 2,000            |
| 10-83-46833                       | CHILDRENS MATERIALS           | 1,326          | 2,264          | 2,000          | 2,000             | 2,000            |
| 10-83-46834                       | PERIODICALS                   | 2,686          | 2,736          | 3,000          | 3,000             | 3,000            |
| 10-83-46835                       | ELECTRONIC MEDIA              | 150            | 225            | 150            | 150               | 150              |
| 10-83-47000                       | PERMITS & LICENSES            | 0              | 276            | 500            | 276               | 500              |
| 10-83-55000                       | EQUIPMENT REPAIR & MAINT      | 0              | 0              | 500            | 63                | 500              |
| 10-83-55200                       | NON CAP EQUIP PURCHASES       | 3,000          | 218            | 18,000         | 7,482             | 10,000           |
| 10-83-99085                       | TRANS TO DEBT SVC             | 1,183          | 1,190          | 1,190          | 1,190             | 1,190            |
| 10-83-99998                       | GF INTERNAL SERVICES          | 22,139         | 27,943         | 35,647         | 35,647            | 35,167           |
| <b>TOTAL LIBRARY EXPENSE:</b>     |                               | <b>247,258</b> | <b>265,925</b> | <b>326,234</b> | <b>302,471</b>    | <b>328,331</b>   |

# SENIOR CENTER

The Bisbee Senior Center provides activities and programming for the City’s senior citizen population. The City of Bisbee pays a contribution towards the Senior Center Coordinator’s salary along with payment of all the building’s utilities, phone, internet service and custodial supplies. The Center’s Building and grounds are maintained by Public Works. The Senior Center is currently undergoing \$515,885 in renovations thanks to an Arizona Department of Housing CDBG grant.

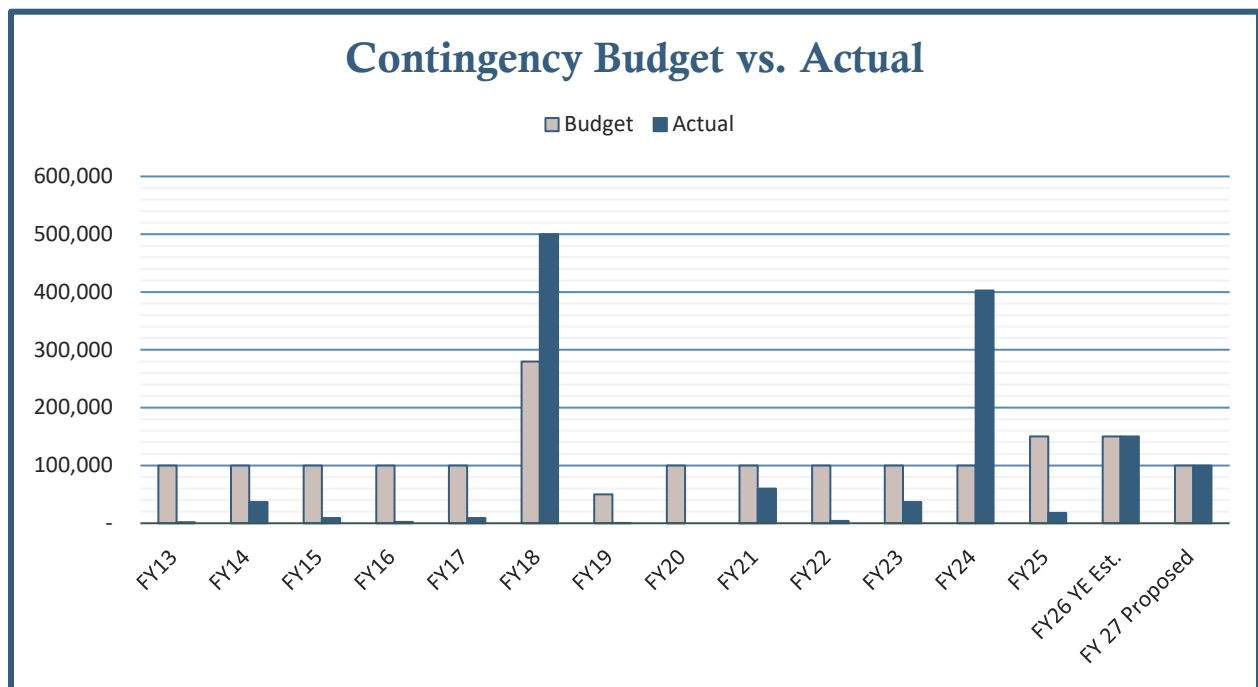


## SENIOR CENTER

| ACCOUNT<br>NUMBER                   | ACCOUNT DESCRIPTION       | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-85-21000                         | ELECTRIC                  | 5,009             | 6,678             | 6,000             | 6,072                | 8,000               |
| 10-85-22000                         | WATER                     | 1,689             | 1,160             | 1,500             | 1,094                | 1,500               |
| 10-85-22550                         | SEWER AND GARBAGE SERV.   | 916               | 926               | 930               | 940                  | 1,000               |
| 10-85-23000                         | GAS - UTILITY             | 5,673             | 2,848             | 3,000             | 2,284                | 1,500               |
| 10-85-24000                         | PHONES                    | 885               | 912               | 870               | 886                  | 900                 |
| 10-85-24001                         | INTERNET ACCESS FEES      | 765               | 765               | 800               | 768                  | 765                 |
| 10-85-34000                         | CONTRACT SERVICES         | 396               | 412               | 600               | 0                    | 0                   |
| 10-85-34085                         | COORDINATOR CONTRIBUTIONS | 7,400             | 7,400             | 10,000            | 10,000               | 10,000              |
| 10-85-34100                         | DOC WORKERS               | 0                 | 0                 | 0                 | 0                    | 0                   |
| 10-85-45100                         | DISPOSABLE EQUIP & TOOLS  | 0                 | 0                 | 0                 | 0                    | 0                   |
| 10-85-45300                         | CUSTODIAL SUPPLIES        | 354               | 621               | 650               | 0                    | 0                   |
| 10-85-46000                         | OPERATIONAL EXPENSE       | 0                 | 19                | 0                 | 0                    | 0                   |
| 10-85-99998                         | GF INTERNAL SERVICES      | 2,228             | 2,708             | 2,641             | 2,641                | 2,839               |
| <b>TOTAL SENIOR CENTER EXPENSE:</b> |                           | <b>25,315</b>     | <b>24,448</b>     | <b>26,991</b>     | <b>24,685</b>        | <b>26,504</b>       |

# CONTINGENCY

The Contingency account provides a place to budget for opportunities, unexpected expenses, and emergencies. The large expense in FY18 was the City Hall fire and the large expense in FY24 was the Main St. fire. Most years the contingency fund goes largely unused. The FY26 year-end estimate includes the possibility of running out of ADOT funding on the bus and having to cover the full cost of the bus until the next ADOT fiscal year which starts in September.



## CONTINGENCY

| ACCOUNT<br>NUMBER                         | ACCOUNT DESCRIPTION    | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------------|------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 10-99-30003                               | MAIN ST. FIRE EXPENSES | 266,196           | 17,722            | 0                 | 0                    | 0                   |
| 10-99-99100                               | UNASSIGNED EXPENSES    | 136,542           | 0                 | 150,000           | 0                    | 100,000             |
| TOTAL CONTINGENCY EXPENSE:                |                        | 402,738           | 17,722            | 150,000           | 0                    | 100,000             |
|                                           |                        |                   |                   |                   |                      |                     |
| TOTAL GENERAL FUND REVENUES               |                        | 9,885,614         | 9,822,650         | 10,506,478        | 9,698,583            | 10,405,088          |
|                                           |                        |                   |                   |                   |                      |                     |
| TOTAL GENERAL FUND EXPENSES               |                        | 9,135,012         | 10,850,541        | 10,506,478        | 9,880,364            | 10,405,088          |
|                                           |                        |                   |                   |                   |                      |                     |
| TOTAL GENERAL FUND REVENUES OVER EXPENSES |                        | 750,602           | (1,027,891)       | 0                 | (181,781)            | 0                   |

# GOVERNMENT GRANTS

The Government Grants Fund accounts for federal and state grants for improvements throughout the City. Community Development Block Grants (CDBG) are received regularly and are recorded here. CDBG funds are federal entitlement dollars that are awarded to cities and towns in every state. Funds are for various community development programs such as repairing or creating infrastructure or improving housing among many possible uses. Most recently the City was awarded \$515,000 in CDBG funds for improvements at the Senior Center.

Two grants to fund the Bisbee Bikeways have been awarded and are in the construction planning phase. These are the Bisbee Bikeways Grant from the Economic Development Administration (EDA) for \$4,500,000 and another \$4,000,000 has been awarded by the Department of Transportation.

Other grants that are in the works include a grant for a feasibility study of the Community Connections Shared-use Path connecting areas around the city, a grant to repair Commerce Street and a grant for repairs to the Moon Canyon Bridge.

Several other grants in various stages from grant writing to awaiting award notification.

## GOVERNMENT GRANTS

| ACCOUNT NUMBER                          | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL | 2024-25 ACTUAL   | 2025-26 BUDGET    | YEAR END ESTIMATE | 2026-27 PROPOSED  |
|-----------------------------------------|---------------------------------|----------------|------------------|-------------------|-------------------|-------------------|
| 11-30-22509                             | CITY HALL SOLAR SYSTEM          | 0              | 0                | 110,000           | 0                 | 0                 |
| 11-30-22511                             | SHPO WARREN HISTORIC SURVEY     | 20,000         | 20,000           | 0                 | 0                 | 0                 |
| 11-30-22512                             | MOON CANYON BRIDGE              | 0              | 0                | 400,000           | 0                 | 400,000           |
| 11-30-22513                             | COMMERCE ST GRANT               | 0              | 0                | 4,050,000         | 0                 | 4,050,000         |
| 11-30-22514                             | BISBEE BIKEWAYS EDA GRANT       | 64,475         | 401,095          | 4,000,000         | 135,315           | 3,500,000         |
| 11-30-22515                             | BISBEE BIKEWAYS DOT GRANT       | 0              | 34,599           | 4,000,000         | 0                 | 4,000,000         |
| 11-30-22516                             | ADEQ RECYCLING GRANT            | 0              | 0                | 0                 | 0                 | 0                 |
| 11-30-22517                             | AZ DOH/CDBG-SAGINAW REPAIRS     | 76,047         | 176,915          | 0                 | 0                 | 0                 |
| 11-30-22518                             | SHARED-USE PATH GRANT           | 793            | 36,362           | 435,000           | 0                 | 435,000           |
| 11-30-22519                             | CDBG - COLONIAS SET ASIDE FUNDS | 0              | 0                | 0                 | 0                 | 0                 |
| 11-30-22527                             | AZ DOH - HOUSING STUDY          | 0              | 117,334          | 0                 | 1,732             | 0                 |
| 11-30-22528                             | CDBG - BISBEE SENIOR CENTER     | 0              | 10,572           | 510,000           | 38,712            | 475,000           |
| 11-30-22530                             | SHPO POOL REPAIRS GRANT         | 0              | 0                | 0                 | 0                 | 77,000            |
| 11-30-22800                             | DEMA-FIRE SUPPRESSION SYSTEM    | 0              | 0                | 0                 | 0                 | 0                 |
| 11-30-22801                             | DEMA-WATER SYSTEMS GRANT        | 0              | 0                | 50,000,000        | 0                 | 50,000,000        |
| 11-30-22802                             | FIRE HYDRANT GRANT              | 0              | 0                | 20,000,000        | 0                 | 20,000,000        |
| 11-30-22803                             | EPA HILLCREST GRANT             | 70,370         | 316,565          | 0                 | 94,469            | 0                 |
| 11-38-99000                             | GRANT MATCH                     | 0              | 0                | 0                 | 0                 | 0                 |
| <b>TOTAL GOVERNMENT GRANTS REVENUE:</b> |                                 | <b>231,685</b> | <b>1,113,441</b> | <b>83,505,000</b> | <b>270,228</b>    | <b>82,937,000</b> |
|                                         |                                 |                |                  |                   |                   |                   |
| 11-40-22509                             | CITY HALL SOLAR SYSTEM          | 0              | 0                | 110,000           | 0                 | 0                 |
| 11-40-22511                             | SHPO WARREN HISTORIC SURVEY     | 20,000         | 20,000           | 0                 | 0                 | 0                 |
| 11-40-22512                             | MOON CANYON BRIDGE              | 0              | 0                | 400,000           | 0                 | 400,000           |
| 11-40-22513                             | COMMERCE ST GRANT               | 0              | 0                | 4,050,000         | 0                 | 4,050,000         |
| 11-40-22514                             | BISBEE BIKEWAYS EDA GRANT       | 64,475         | 364,437          | 4,000,000         | 135,315           | 3,500,000         |
| 11-40-22515                             | BISBEE BIKEWAYS DOT GRANT       | 0              | 34,599           | 4,000,000         | 0                 | 4,000,000         |
| 11-40-22516                             | EPA RECYCLING GRANT             | 0              | 0                | 0                 | 0                 | 0                 |
| 11-40-22517                             | AZ DOH/CDBG-SAGINAW REPAIRS     | 76,047         | 176,915          | 0                 | 0                 | 0                 |
| 11-40-22518                             | SHARED-USE PATH GRANT           | 793            | 36,362           | 435,000           | 0                 | 435,000           |
| 11-40-22519                             | CDBG - COLONIAS SET ASIDE FUNDS | 0              | 0                | 0                 | 0                 | 0                 |
| 11-40-22527                             | AZ DOH - HOUSING STUDY          | 0              | 117,334          | 0                 | 1,732             | 0                 |
| 11-40-22528                             | CDBG - BISBEE SENIOR CENTER     | 0              | 10,572           | 510,000           | 38,712            | 475,000           |
| 11-40-22530                             | SHPO POOL REPAIRS GRANT         | 0              | 0                | 0                 | 0                 | 77,000            |
| 11-40-22800                             | DEMA-FIRE SUPPRESSION SYSTEM    | 0              | 0                | 0                 | 0                 | 0                 |
| 11-40-22801                             | WATER SYSTEMS GRANT             | 0              | 0                | 50,000,000        | 0                 | 50,000,000        |
| 11-40-22802                             | FIRE HYDRANT GRANT              | 0              | 0                | 20,000,000        | 0                 | 20,000,000        |
| 11-40-22803                             | EPA HILLCREST GRANT             | 70,370         | 316,565          | 0                 | 94,469            | 0                 |
| <b>TOTAL GOVERNMENT GRANTS EXPENSE:</b> |                                 | <b>231,685</b> | <b>1,076,784</b> | <b>83,505,000</b> | <b>270,228</b>    | <b>82,937,000</b> |

# PUBLIC SAFETY FIRE GRANTS

The Public Safety – Fire Grants Fund is used to account for public safety grants awarded to the Fire Department. Each year FEMA awards grants to eligible communities for the purchase of vehicles and equipment to enhance homeland security. In the past this funding has enabled the City to purchase a fire engine and an ambulance. More recently the Fire Department was awarded a \$365,000 grant to replace the Fire Department's Self-Contained Breathing Apparatus (SCBA) equipment. And a micro grant through FEMA in the amount of \$52,000 was awarded in FY23 to purchase firefighting hoses and wildland personal protective equipment.

The Fire Department recently received a congressional award through the state for \$620,000 towards a new fire truck with a \$209,980 grant match. The city is also awaiting award notification on a grant from DEMA for a Fire Station Generator .

## PUBLIC SAFETY FIRE GRANTS

| ACCOUNT NUMBER                                  | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-------------------------------------------------|--------------------------------|----------------|----------------|------------------|-------------------|------------------|
| 17-30-22501                                     | FEMA                           | 0              | 0              | 237,500          | 0                 | 250,000          |
| 17-30-22503                                     | STATE GRANTS                   | 0              | 0              | 1,500,000        | 0                 | 1,500,000        |
| 17-30-22504                                     | FIRE HOUSE SUBS GRANT          | 0              | 0              | 25,000           | 0                 | 25,000           |
| 17-30-22505                                     | AZ COMM FOUNDATION ED GRANT    | 0              | 0              | 0                | 0                 | 1,000            |
| 17-30-22510                                     | GOVERNOR'S HWY SAFETY GRANT    | 0              | 0              | 0                | 0                 | 10,000           |
| 17-30-22511                                     | FEMA MICRO GRANT               | 1,271          | 4,632          | 0                | 0                 | 0                |
| 17-30-22512                                     | FUEL REDUCTION GRANT           | 0              | 91,658         | 150,000          | 0                 | 0                |
| 17-30-22513                                     | FREEPORT GRANT-FF TURNOUT GEAR | 45,000         | 0              | 0                | 0                 | 0                |
| 17-30-22514                                     | CONGRESSIONAL AWARD FIRE TRUCK | 0              | 0              | 0                | 0                 | 630,000          |
| 17-38-51000                                     | USE OF FUND BALANCE            | 0              | 0              | 0                | 0                 | 212,500          |
| 17-38-99964                                     | TRANSFER FROM GF-GRANT MATCH   | 2,220          | 500,244        | 12,500           | 12,500            | 0                |
| <b>TOTAL PUBLIC SAFETY FIRE GRANTS REVENUE:</b> |                                | <b>48,491</b>  | <b>596,533</b> | <b>1,925,000</b> | <b>12,500</b>     | <b>2,628,500</b> |
| 17-40-22501                                     | FEMA                           | 0              | 0              | 250,000          | 0                 | 262,500          |
| 17-40-22503                                     | STATE GRANTS                   | 0              | 0              | 1,500,000        | 0                 | 1,500,000        |
| 17-40-22504                                     | FIRE HOUSE SUBS GRANT          | 0              | 0              | 25,000           | 0                 | 25,000           |
| 17-40-22505                                     | AZ COMM FOUNDATION ED GRANT    | 0              | 0              | 0                | 0                 | 1,000            |
| 17-40-22510                                     | GOVERNOR'S HWY SAFETY GRANT    | 0              | 0              | 0                | 0                 | 10,000           |
| 17-40-22511                                     | FEMA MICRO GRANT               | 1,338          | 4,875          | 0                | 0                 | 0                |
| 17-40-22512                                     | FUEL REDUCTION GRANT           | 0              | 112,455        | 150,000          | 0                 | 0                |
| 17-40-22513                                     | FREEPORT GRANT-FF TURNOUT GEAR | 45,000         | 0              | 0                | 0                 | 0                |
| 17-40-22514                                     | CONGRESSIONAL AWARD FIRE TRUCK | 0              | 0              | 0                | 0                 | 630,000          |
| 17-40-99998                                     | TRANSFER TO GF                 | 0              | 0              | 0                | 0                 | 200,000          |
| <b>TOTAL PUBLIC SAFETY FIRE GRANTS EXPENSE:</b> |                                | <b>46,338</b>  | <b>117,331</b> | <b>1,925,000</b> | <b>0</b>          | <b>2,628,500</b> |

# TRANSPORTATION GRANTS

The Transportation Grants fund accounts for grants from the FAA and ADOT for Airport runway and facility improvements. FAA funding will resume after being suspended for over 10 years due to the lack of a “Through the Fence” agreement with the FAA and nearby property owners. Now that funding has been re-established an engineering firm will be employed to engineer improvements for the Airport. Over \$1.4 million in airport grants for various improvements are anticipated in the near future.

## TRANSPORTATION GRANTS

| ACCOUNT<br>NUMBER                           | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|---------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 18-30-22519                                 | FAA-AIRPORT ENTITLEMENT GRANT | 0                 | 0                 | 150,000           | 0                    | 1,455,000           |
| 18-38-99950                                 | TRANSFER FROM AIRPORT         | 0                 | 0                 | 0                 | 0                    | 0                   |
| <b>TOTAL TRANSPORTATION GRANTS REVENUE:</b> |                               | <b>0</b>          | <b>0</b>          | <b>150,000</b>    | <b>0</b>             | <b>1,455,000</b>    |
| 18-40-22519                                 | FAA-AIRPORT ENTITLEMENT GRANT | 0                 | 0                 | 150,000           | 0                    | 1,455,000           |
| <b>TOTAL TRANSPORTATION GRANTS EXPENSE:</b> |                               | <b>0</b>          | <b>0</b>          | <b>150,000</b>    | <b>0</b>             | <b>1,455,000</b>    |

# CAMP NACO

Camp Naco is a touchstone for the history of the Buffalo Soldiers and the proud tradition of Black military regiments after the Civil War. Constructed by the U.S. Army in 1919, these adobe buildings are the only ones remaining from the 35 permanent camps built during that time along the U.S. – Mexico border. After the camp was decommissioned in 1923, the site passed through multiple owners and has suffered vandalism, exposure, erosion, and fire. The City of Bisbee now owns Camp Naco and is working closely with the Naco Heritage Alliance, Arizona’s State Historic Preservation Office (SHPO), Buffalo Soldier organizations and other partners to identify critical funding that will help restore the historic camp buildings and revive them for community, tourism, and educational uses.

The Camp’s fragile adobe barracks and officers’ housing embody the story of the U.S. Government’s early twentieth-century efforts to protect the Border, when the 9<sup>th</sup> and 10<sup>th</sup> Cavalry and later the 24<sup>th</sup> and 25<sup>th</sup> Infantry, known as the “Buffalo Soldiers,” helped to stabilize the U.S. – Mexico border area during the Mexican Revolution. Over the last decade, growing recognition of the importance of the segregated African American military has fostered interest in the site.

Primarily funded by two grants, \$3.5 million from the Mellon Foundation and \$4.6 million from the Governor’s Office of Strategic Planning and Budgeting, Camp Naco will be restored to its former glory and used for a variety of historical, cultural and art events.

In FY26 Camp Naco was awarded a \$700,000 grant from the National Parks Service.

The Camp Naco project employs one full-time executive director, one full-time project/construction manager, one full-time administrative assistant and part-time interns as needed. The Executive Director position, Administrative Assistant position and internship positions are now funded under a sub-grant to the NHA out of the Mellon Funds so are no longer budgeted under city payroll costs for this grant.

## CAMP NACO

| ACCOUNT NUMBER                      | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-------------------------------------|---------------------------------|----------------|------------------|------------------|-------------------|------------------|
| 19-30-22500                         | MELLON GRANT                    | 386,490        | 463,074          | 0                | 0                 | 0                |
| 19-30-22600                         | CAMP NACO STATE GRANT           | 383,918        | 1,688,722        | 2,065,574        | 1,507,809         | 1,020,000        |
| 19-30-22700                         | NACO HERITAGE ALLIANCE FUNDS    | 0              | 0                | 0                | 6,187             | 52,300           |
| 19-30-22800                         | NATIONAL PARK SERVICE GRANT     | 0              | 0                | 750,000          | 75,520            | 674,780          |
| 19-38-51000                         | USE OF FUND BAL. (MELLON GRANT) | 0              | 0                | 2,294,705        | 359,286           | 2,400,000        |
| <b>TOTAL CAMP NACO REVENUE:</b>     |                                 | <b>770,408</b> | <b>2,151,796</b> | <b>5,110,279</b> | <b>1,948,802</b>  | <b>4,147,080</b> |
| 19-40-11000                         | SALARIES - GENERAL              | 100,004        | 148,931          | 234,714          | 129,426           | 35,980           |
| 19-40-11001                         | OVERTIME - GENERAL              | 0              | 172              | 500              | 0                 | 0                |
| 19-40-11050                         | SALARIES - PART TIME            | 3,594          | 26,423           | 21,000           | 0                 | 0                |
| 19-40-11100                         | F.I.C.A.                        | 6,286          | 10,578           | 15,885           | 7,475             | 2,231            |
| 19-40-11200                         | MEDICARE                        | 1,470          | 2,474            | 3,715            | 1,748             | 522              |
| 19-40-11300                         | A.S.R.S.                        | 3,996          | 7,553            | 22,466           | 7,008             | 0                |
| 19-40-11301                         | A.S.R.S. - ALT CONTRIBUTION     | 6,494          | 6,862            | 6,728            | 6,692             | 3,508            |
| 19-40-11500                         | MEDICAL INSURANCE               | 13,423         | 17,439           | 28,865           | 14,432            | 3,789            |
| 19-40-11501                         | STANDARD DISABILITY INSURANCE   | 409            | 602              | 1,028            | 514               | 135              |
| 19-40-11502                         | HEALTH INSURANCE SUPPLEMENT     | 0              | 2,055            | 5,173            | 3,835             | 2,014            |
| 19-40-11505                         | DEFERRED COMP                   | 1,610          | 2,170            | 3,360            | 1,680             | 420              |
| 19-40-11510                         | DENTAL INSURANCE                | 884            | 1,430            | 2,480            | 1,473             | 368              |
| 19-40-11600                         | LIFE INSURANCE                  | 242            | 305              | 504              | 253               | 63               |
| 19-40-11700                         | WORKERS COMPENSATION            | 2,348          | 2,946            | 2,666            | 2,527             | 1,149            |
| <b>CAMP NACO PERSONNEL EXPENSE:</b> |                                 | <b>140,759</b> | <b>229,939</b>   | <b>349,084</b>   | <b>177,063</b>    | <b>50,179</b>    |

## CAMP NACO - MELLON GRANT EXPENSES

| ACCOUNT<br>NUMBER | ACCOUNT DESCRIPTION              | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------|----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 19-40-12500       | RECRUITMENT/EMPLOYEE TESTING     | 487               | 1,251             | 0                 | 0                    | 0                   |
| 19-40-13100       | BUSINESS TRAVEL-MELLON           | 3,053             | 7,769             | 6,000             | 3,550                | 0                   |
| 19-40-13400       | EDUCATION & TRAINING-MELLON      | 0                 | 907               | 1,500             | 755                  | 0                   |
| 19-40-13500       | SUBSCRIPTIONS & DUES             | 0                 | 578               | 500               | 158                  | 0                   |
| 19-40-21000       | ELECTRIC-MELLON GRANT            | 4,351             | 3,477             | 5,100             | 3,722                | 0                   |
| 19-40-22000       | WATER-MELLON GRANT               | 996               | 370               | 800               | 5,263                | 0                   |
| 19-40-22500       | MELLON GRANT EXPENDITURES        | 14,900            | 0                 | 0                 | 0                    | 0                   |
| 19-40-22550       | SEWER & GARBAGE-MELLON GRANT     | 0                 | 0                 | 1,000             | 0                    | 0                   |
| 19-40-22700       | CAMP NACO HERITAGE ALLIANCE      | 0                 | 0                 | 0                 | 6,187                | 52,300              |
| 19-40-23000       | GAS - UTILITY-MELLON GRANT       | 0                 | 0                 | 0                 | 0                    | 0                   |
| 19-40-24000       | PHONES-MELLON GRANT              | 1,588             | 1,394             | 3,400             | 1,121                | 0                   |
| 19-40-24001       | INTERNET-MELLON GRANT            | 1,662             | 2,071             | 4,500             | 2,111                | 0                   |
| 19-40-31000       | PROFESSIONAL FEES-MELLON         | 226,409           | 237,067           | 351,450           | 126,436              | 26,200              |
| 19-40-34000       | CONTRACT SERVICES-MELLON         | 3,614             | 2,885             | 2,400             | 3,194                | 0                   |
| 19-40-34500       | NHA SUB-GRANT EXPENSES           | 0                 | 0                 | 0                 | 42,306               | 224,700             |
| 19-40-37000       | INSURANCE-MELLON GRANT           | 0                 | 0                 | 0                 | 0                    | 0                   |
| 19-40-37100       | INSURANCE CLAIMS-MELLON GRANT    | 0                 | 0                 | 0                 | 0                    | 0                   |
| 19-40-41500       | OFFICE SUPPLIES-MELLON           | 1,111             | 980               | 13,000            | 1,182                | 0                   |
| 19-40-42020       | PRINTING & REPRO-MELLON          | 570               | 2,194             | 4,500             | 0                    | 0                   |
| 19-40-42030       | BOOKS & REF. MATERIAL-MELLON GRA | 0                 | 0                 | 2,000             | 0                    | 0                   |
| 19-40-42040       | ADVERTISING-MELLON               | 5,397             | 13,451            | 53,600            | 8,610                | 0                   |
| 19-40-42050       | NON-CAP ADMIN EQUIP/FURN-MELLON  | 2,053             | 4,452             | 15,000            | 1,183                | 0                   |
| 19-40-42060       | INVENTORIED TOOLS-MELLON GRANT   | 0                 | 29                | 0                 | 0                    | 0                   |
| 19-40-43500       | POSTAGE-MELLON                   | 174               | 61                | 500               | 0                    | 0                   |
| 19-40-45100       | DISPOSABLE EQUIP/TOOLS-MELLON    | 0                 | 0                 | 1,000             | 0                    | 0                   |
| 19-40-45200       | SAFETY EQUIP/SUPPLIES-MELLON     | 114               | 37                | 1,000             | 195                  | 0                   |
| 19-40-45300       | CUSTODIAL SUPPLIES-MELLON        | 195               | 92                | 1,000             | 83                   | 0                   |
| 19-40-46000       | OPERATIONAL EXPENSE-MELLON       | 8,486             | 1,411             | 5,600             | 2,124                | 0                   |
| 19-40-46801       | REC PROG/SPECIAL EVENTS-MELLON   | 13,320            | 5,464             | 60,000            | 5,583                | 0                   |
| 19-40-50100       | BLDG REPAIR & MAINT-MELLON       | 1,075             | 0                 | 5,000             | 533                  | 0                   |
| 19-40-55000       | EQUIP REPAIR & MAINT-MELLON      | 721               | 0                 | 0                 | 0                    | 0                   |
| 19-40-55200       | NON-CAP EQUIP PURCHASES-MELLON   | 2,662             | 0                 | 0                 | 0                    | 0                   |
| 19-40-62003       | GASOLINE-MELLON GRANT            | 5                 | 8                 | 0                 | 0                    | 0                   |
| 19-40-62004       | DIESEL-MELLON GRANT              | 5                 | 64                | 0                 | 0                    | 0                   |
| 19-40-91000       | CAPITAL EXPENDITURE-MELLON       | 822               | 0                 | 0                 | 0                    | 0                   |
| 19-40-92000       | CONSTRUCTION COSTS-MELLON        | 19,772            | 15,935            | 1,479,200         | 139,760              | 2,148,506           |
| 19-40-99998       | GF INTERNAL SERVICES-MELLON      | 26,617            | 21,645            | 21,645            | 11,416               | 594                 |

## CAMP NACO - STATE GRANT EXPENSES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------|---------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 19-45-12300    | UNIFORMS & CLOTHING             | 0              | 0              | 500            | 0                 | 0                |
| 19-45-13100    | BUSINESS TRAVEL-STATE GRANT     | 312            | 0              | 0              | 0                 | 0                |
| 19-45-31000    | PROFESSIONAL FEES-STATE GRANT   | 172,558        | 248,979        | 180,200        | 99,208            | 85,800           |
| 19-45-41500    | OFFICE SUPPLIES-STATE GRANT     | 410            | 0              | 0              | 0                 | 0                |
| 19-45-42020    | PRINTING & REPRODUCTION-STATE   | 39             | 0              | 0              | 0                 | 0                |
| 19-45-42050    | NON-CAP ADMIN EQUIP/FURN-STATE  | 326            | 0              | 0              | 0                 | 0                |
| 19-45-42060    | INVENTORIED TOOLS-STATE GRANT   | 1,525          | 1,251          | 1,000          | 3,344             | 0                |
| 19-45-45100    | DISPOSABLE EQUIP/TOOLS-STATE    | 319            | 46             | 0              | 0                 | 0                |
| 19-45-45200    | SAFETY EQUIPMENT/SUPPLIES-STATE | 699            | 191            | 0              | 0                 | 0                |
| 19-45-45300    | CUSTODIAL SUPPLIES-STATE        | 220            | 55             | 0              | 0                 | 0                |
| 19-45-46000    | OPERATIONAL EXPENSE-STATE       | 1,915          | 292            | 900            | 1,328             | 2,400            |
| 19-45-50100    | BLDG REPAIR & MAINT-STATE       | 6,633          | 0              | 0              | 0                 | 0                |
| 19-45-55000    | EQUIP REPAIR & MAINT-STATE      | 266            | 1,038          | 1,500          | 715               | 0                |
| 19-45-55010    | EQUIPMENT RENTAL                | 0              | 15,435         | 1,000          | 0                 | 0                |
| 19-45-55200    | NON-CAP EQUIP PURCHASES-STATE   | 0              | 0              | 500            | 0                 | 0                |
| 19-45-62003    | GASOLINE-STATE GRANT            | 32             | 6              | 200            | 21                | 0                |
| 19-45-62004    | DIESEL-STATE GRANT              | 59             | 170            | 500            | 95                | 0                |
| 19-45-91000    | CAPITAL EXPENDITURE-STATE       | 48,967         | 0              | 6,400          | 0                 | 0                |
| 19-45-92000    | CONSTRUCTION COSTS-STATE        | 28,612         | 1,305,803      | 1,753,800      | 1,609,351         | 875,371          |
| 19-45-99998    | GF INTERNAL SERVICES-STATE      | 25,079         | 25,000         | 25,000         | 25,000            | 6,250            |

## CAMP NACO - NATIONAL PARK SERVICE GRANT EXPENSES

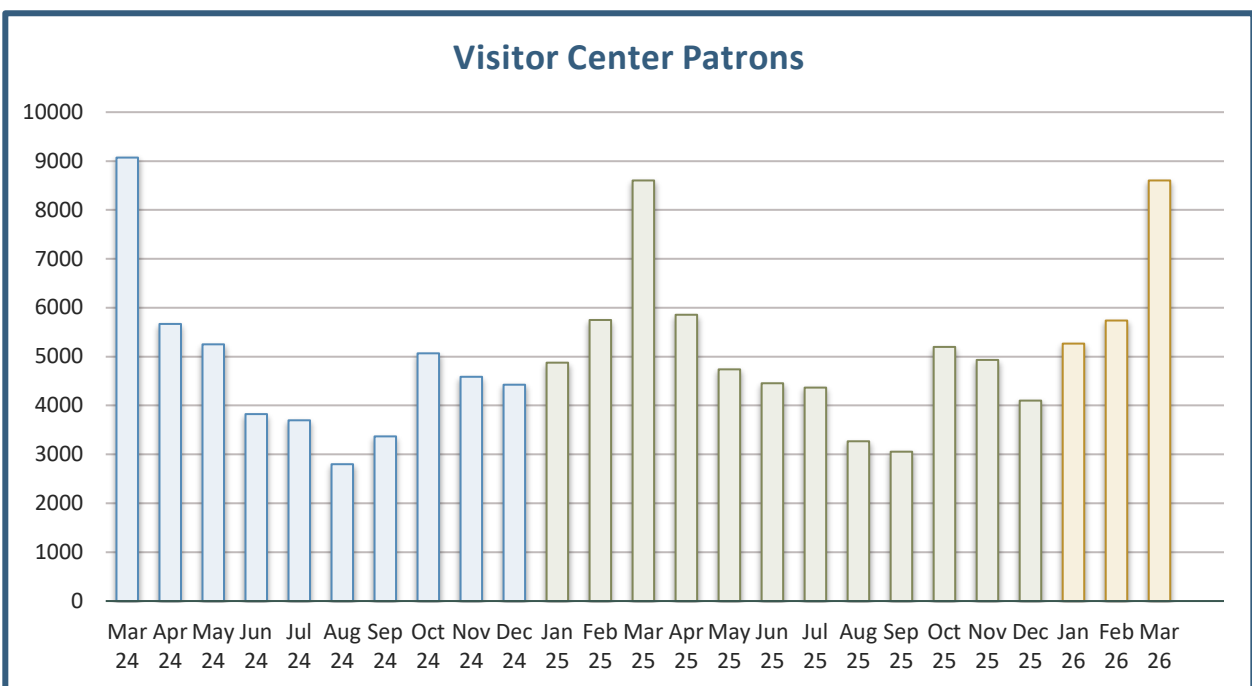
| ACCOUNT NUMBER                  | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|---------------------------------|--------------------------------|----------------|------------------|------------------|-------------------|------------------|
| 19-50-31000                     | PROFESSIONAL SERVICES          | 0              | 0                | 87,529           | 16,515            | 42,800           |
| 19-50-42020                     | PRINTING & REPRODUCTION        | 0              | 0                | 250              | 0                 | 0                |
| 19-50-42040                     | ADVERTISING                    | 0              | 0                | 500              | 0                 | 0                |
| 19-50-45200                     | SAFETY SUPPLIES                | 0              | 0                | 1,000            | 0                 | 0                |
| 19-50-46000                     | OPERATIONAL EXPENSE            | 0              | 0                | 20,053           | 0                 | 0                |
| 19-50-92000                     | CONSTRUCTION                   | 0              | 0                | 640,668          | 52,457            | 619,975          |
| 19-50-99998                     | GF INTERNAL SERVICES-NPS GRANT | 0              | 0                | 0                | 6,548             | 12,005           |
| <b>TOTAL CAMP NACO EXPENSE:</b> |                                | <b>768,887</b> | <b>2,151,796</b> | <b>5,110,279</b> | <b>2,357,116</b>  | <b>4,147,080</b> |

# TOURISM/VISITOR CENTER

The Transient Room Tax (aka Bed Tax) is the primary revenue source used to promote tourism in the City of Bisbee. This tax supports an official Arizona Office of Tourism designated Visitor Center. The Visitor Center provides information about area attractions, recreational opportunities, and hospitality amenities. As required by the Arizona Office of Tourism, the center also provides a variety of printed literature.

The Visitor Center takes on all marketing efforts including press releases, website, social media management, travel writers and participation in trade shows. The Visitor Center is also responsible for maintaining the official tourism website [www.discoverbisbee.com](http://www.discoverbisbee.com), the Discover Bisbee Facebook, Instagram, and Twitter accounts. The city is currently seeking a Destination Marketing Organization (DMO) to take on most of the marketing duties.

The Visitor Center is budgeted for one full-time and one part-time Visitor Center employee.



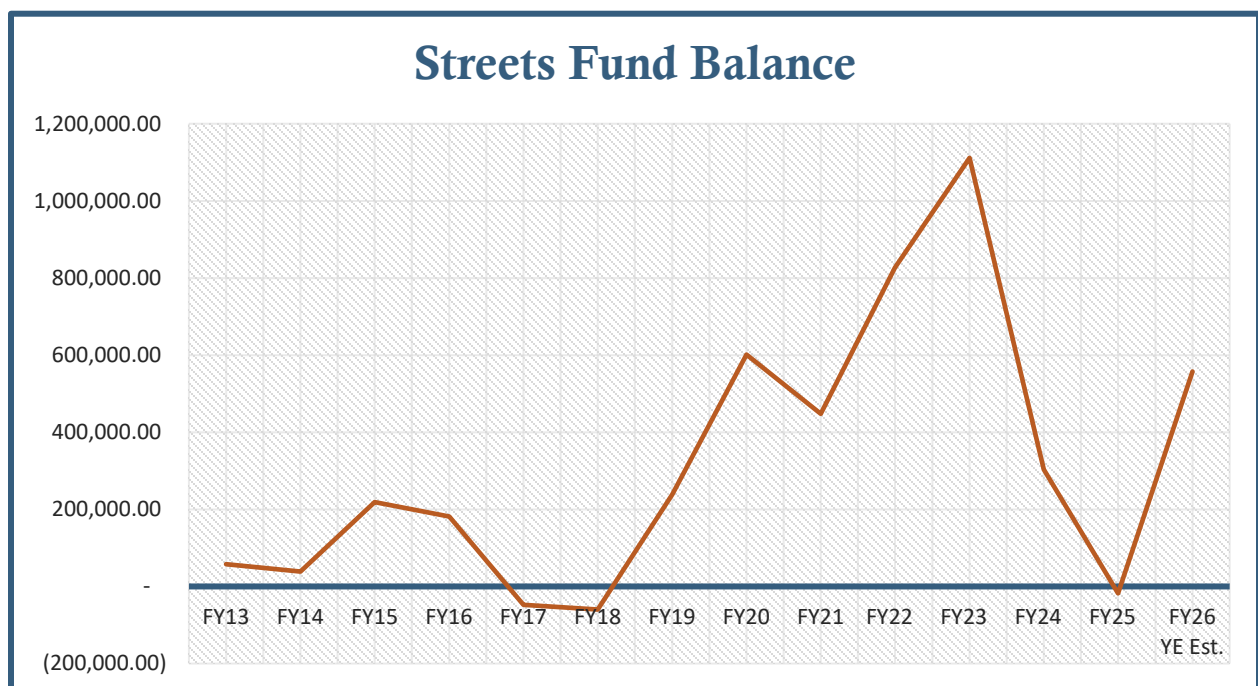
## TOURISM/VISITOR CENTER

| ACCOUNT NUMBER                                   | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------------------------|-------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 20-31-10000                                      | BED TAX                       | 312,254        | 417,884        | 300,000        | 286,344           | 280,000          |
| 20-38-51000                                      | USE OF FUND BALANCE           | 0              | 0              | 400,000        | 0                 | 0                |
| <b>TOTAL TOURISM/VISITOR CENTER REVENUE:</b>     |                               | <b>312,254</b> | <b>417,884</b> | <b>700,000</b> | <b>286,344</b>    | <b>280,000</b>   |
| 20-40-11000                                      | SALARIES - GENERAL            | 43,966         | 44,725         | 44,990         | 18,267            | 34,320           |
| 20-40-11001                                      | OVERTIME - GENERAL            | 5,014          | 1,425          | 3,000          | 706               | 0                |
| 20-40-11050                                      | SALARIES - PART TIME          | 24,858         | 28,985         | 30,015         | 30,170            | 16,731           |
| 20-40-11100                                      | F.I.C.A.                      | 4,616          | 4,704          | 4,836          | 2,983             | 3,165            |
| 20-40-11200                                      | MEDICARE                      | 1,079          | 1,100          | 1,131          | 698               | 740              |
| 20-40-11300                                      | A.S.R.S.                      | 8,818          | 9,214          | 9,361          | 4,925             | 4,112            |
| 20-40-11500                                      | MEDICAL INSURANCE             | 9,337          | 7,216          | 7,216          | 7,215             | 7,577            |
| 20-40-11501                                      | STANDARD DISABILITY INSURANCE | 204            | 261            | 223            | 65                | 269              |
| 20-40-11502                                      | EE HEALTH INS SUPPLEMENTAL    | 0              | 0              | 0              | 326               | 0                |
| 20-40-11505                                      | DEFERRED COMP                 | 1,120          | 840            | 840            | 910               | 840              |
| 20-40-11510                                      | DENTAL INSURANCE              | 782            | 270            | 737            | 184               | 737              |
| 20-40-11600                                      | LIFE INSURANCE                | 126            | 126            | 126            | 32                | 126              |
| 20-40-11700                                      | WORKERS COMPENSATION          | 182            | 188            | 193            | 130               | 126              |
| 20-40-11800                                      | STATE UNEMPLOYMENT            | 376            | 0              | 0              | 0                 | 0                |
| <b>TOURISM/VISITOR CENTER PERSONNEL EXPENSE:</b> |                               | <b>100,478</b> | <b>99,054</b>  | <b>102,668</b> | <b>66,611</b>     | <b>68,743</b>    |
| 20-40-12500                                      | RECRUITMENT/EMPLOYEE TESTING  | 16             | 0              | 200            | 12                | 200              |
| 20-40-13100                                      | BUSINESS TRAVEL               | 1,977          | 1,650          | 1,500          | 1,331             | 1,500            |
| 20-40-13400                                      | EDUCATION & TRAINING          | 45             | 290            | 1,500          | 1,497             | 1,500            |
| 20-40-13500                                      | SUBSCRIPTIONS & MEMBERSHIPS   | 1,674          | 2,627          | 4,000          | 724               | 4,000            |
| 20-40-24000                                      | PHONES                        | 1,766          | 2,224          | 2,300          | 2,146             | 2,300            |
| 20-40-24001                                      | INTERNET                      | 1,781          | 1,791          | 2,000          | 1,871             | 2,000            |
| 20-40-31000                                      | PROFESSIONAL FEES             | 4,500          | 3,935          | 4,000          | 2,400             | 4,000            |
| 20-40-34000                                      | CONTRACT SERVICES             | 14,950         | 15,000         | 15,000         | 15,000            | 15,000           |
| 20-40-41500                                      | OFFICE SUPPLIES               | 742            | 1,193          | 1,000          | 370               | 1,000            |
| 20-40-42020                                      | PRINTING & REPRODUCTION       | 6,819          | 5,078          | 6,000          | 2,244             | 6,000            |
| 20-40-42040                                      | ADVERTISING                   | 136,371        | 122,700        | 80,000         | 76,932            | 135,058          |
| 20-40-42050                                      | NON CAP ADMIN EQUIP/FURN      | 647            | 311            | 0              | 0                 | 0                |
| 20-40-43500                                      | POSTAGE                       | 1,037          | 1,437          | 800            | 263               | 800              |
| 20-40-45300                                      | CUSTODIAL SUPPLIES            | 22             | 104            | 0              | 0                 | 0                |
| 20-40-46000                                      | OPERATIONAL EXPENSES          | 13,507         | 11,417         | 7,000          | 3,715             | 7,000            |
| 20-40-62003                                      | GASOLINE                      | 1,056          | 1,471          | 1,000          | 589               | 1,000            |
| 20-40-95000                                      | RESERVE ACCUMULATION          | 0              | 0              | 41,264         | 0                 | 0                |
| 20-40-99099                                      | TRANSFERS TO CAPITAL PROJECTS | 20,000         | 20,000         | 400,000        | 266,667           | 0                |
| 20-40-99998                                      | GF INTERNAL SERVICES          | 24,499         | 23,444         | 29,768         | 29,768            | 29,899           |
| <b>TOTAL TOURISM/VISITOR CENTER EXPENSE:</b>     |                               | <b>331,886</b> | <b>313,726</b> | <b>700,000</b> | <b>472,142</b>    | <b>280,000</b>   |

# STREETS

The Streets Fund provides for the operation and maintenance of streets, alleys, sidewalks, stairs, drainage channels, retaining walls, right of ways, and street lighting throughout the City. The main sources of funding for the Streets Fund are the Highway Urban Revenue Fund (HURF) which is state shared revenue and the 1% sales tax adopted December 16<sup>th</sup>, 2014. HURF funds are designated by the state to be used for all costs related to street maintenance and repair. The purpose of the tax is for the maintenance, repair, replacement and improvement of the 42 miles of City streets and related infrastructure. Aside from road paving and repair work performed by the Streets Department employees, other responsibilities include repairing, replacing, or installing traffic and pedestrian signage, controlling vegetation which may impede vehicular or pedestrian traffic or the visibility of signs or markers, preparation and clean-up of all events conducted in the City, and open/close of cemetery plots. The 1% tax renewed by the voters in 2022 will be shared with the General Fund. The council may choose to split these funds between the General Fund and Streets in whatever percentage they choose, or direct the entire tax to either department, depending on the needs each fiscal year. In FY26 it was decided to direct the full amount to streets for some major infrastructure repairs. The Fund balance fluctuation is to allow the balance to accumulate some years for major projects in future years.

The Streets Department consists of four full-time equipment operators.



## STREETS

| ACCOUNT NUMBER                    | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-----------------------------------|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 21-31-20000                       | H.U.R.F. GAS TAX              | 508,348          | 513,852          | 537,551          | 494,188           | 521,576          |
| 21-36-10000                       | 1% Sales Tax Increase         | 536,079          | 556,703          | 795,000          | 1,145,705         | 795,000          |
| 21-36-10500                       | CEMETERY OPEN/CLOSE FEES      | 6,050            | 3,750            | 3,300            | 4,275             | 4,200            |
| 21-36-11000                       | SERVICE REIMB - OTHER         | 19,484           | 0                | 0                | 0                 | 0                |
| 21-36-11060                       | STREET PAVEMENT CUT FEES      | 848              | 1,700            | 3,400            | 2,940             | 3,600            |
| 21-36-11070                       | RIGHT OF WAY PERMITS          | 4,420            | 12,039           | 5,000            | 4,194             | 5,000            |
| 21-36-12000                       | EV CHARGING STATIONS          | 0                | 4,650            | 3,765            | 5,159             | 5,000            |
| 21-36-21000                       | INTEREST INCOME (LGIP)        | 36               | 33               | 30               | 22                | 35               |
| 21-38-51000                       | USE OF FUND BALANCE           | 0                | 0                | 0                | 0                 | 570,000          |
| 21-38-99010                       | TRANSFERS FROM GEN FUND       | 0                | 17,187           | 0                | 0                 | 0                |
| <b>TOTAL STREETS REVENUE:</b>     |                               | <b>1,075,264</b> | <b>1,109,913</b> | <b>1,348,046</b> | <b>1,656,483</b>  | <b>1,904,411</b> |
| 21-40-11000                       | SALARIES - GENERAL            | 207,517          | 191,210          | 211,527          | 203,621           | 212,513          |
| 21-40-11001                       | OVERTIME - GENERAL            | 3,361            | 1,890            | 4,000            | 3,515             | 4,000            |
| 21-40-11100                       | F.I.C.A.                      | 13,235           | 12,005           | 13,363           | 12,307            | 13,424           |
| 21-40-11200                       | MEDICARE                      | 3,095            | 2,808            | 3,125            | 2,878             | 3,139            |
| 21-40-11300                       | A.S.R.S.                      | 26,453           | 24,175           | 25,863           | 24,801            | 25,938           |
| 21-40-11500                       | MEDICAL INSURANCE             | 32,391           | 33,135           | 33,195           | 28,384            | 34,854           |
| 21-40-11501                       | STANDARD DISABILITY INSURANCE | 1,101            | 928              | 1,030            | 980               | 1,238            |
| 21-40-11502                       | MEDICAL INS DEPENDENT SUPPL.  | 865              | 895              | 895              | 2,567             | 2,695            |
| 21-40-11505                       | DEFERRED COMP                 | 4,411            | 3,861            | 3,864            | 3,491             | 3,864            |
| 21-40-11510                       | DENTAL INSURANCE              | 2,854            | 2,430            | 2,455            | 2,490             | 2,455            |
| 21-40-11600                       | LIFE INSURANCE                | 648              | 579              | 580              | 524               | 580              |
| 21-40-11700                       | WORKERS COMPENSATION          | 15,937           | 14,309           | 15,602           | 15,695            | 15,599           |
| <b>STREETS PERSONNEL EXPENSE:</b> |                               | <b>311,868</b>   | <b>288,223</b>   | <b>315,499</b>   | <b>301,252</b>    | <b>320,299</b>   |

## STREETS

| ACCOUNT NUMBER                | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|-------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 21-40-12300                   | UNIFORMS & CLOTHING            | 1,460            | 1,184            | 1,200            | 1,200             | 1,200            |
| 21-40-12500                   | RECRUITMENT/EMPLOYEE TESTING   | 110              | 214              | 24,500           | 58                | 250              |
| 21-40-13100                   | BUSINESS TRAVEL                | 203              | 461              | 500              | 509               | 1,000            |
| 21-40-13400                   | EDUCATION & TRAINING           | 2,399            | 603              | 3,000            | 156               | 2,000            |
| 21-40-13500                   | SUBSCRIPTIONS & MEMBERSHIPS    | 0                | 153              | 0                | 0                 | 155              |
| 21-40-21000                   | ELECTRIC                       | 99,824           | 112,943          | 109,000          | 89,584            | 114,400          |
| 21-40-23000                   | GAS - UTILITY                  | 1,356            | 938              | 1,100            | 551               | 1,134            |
| 21-40-24000                   | PHONES                         | 3,475            | 3,779            | 3,300            | 3,368             | 3,500            |
| 21-40-34000                   | CONTRACT SERVICES              | 13,218           | 7,284            | 18,000           | 8,560             | 15,000           |
| 21-40-34100                   | DOC WORKERS                    | 11,956           | 13,038           | 32,000           | 7,202             | 27,000           |
| 21-40-37000                   | PROPERTY, CASUALTY, LIABILITY  | 39,358           | 31,787           | 35,000           | 70,000            | 83,088           |
| 21-40-37100                   | INSURANCE CLAIMS & DEDUCTIBLES | 4,028            | 1,664            | 3,000            | 0                 | 3,000            |
| 21-40-41500                   | OFFICE SUPPLIES                | 32               | 0                | 0                | 0                 | 0                |
| 21-40-42050                   | NON CAP ADMIN EQUIP/FURN       | 990              | 0                | 1,000            | 38                | 250              |
| 21-40-42060                   | INVENTORIED TOOLS              | 5,228            | 3,600            | 4,000            | 2,436             | 4,000            |
| 21-40-45100                   | DISPOSABLE EQUIP & TOOLS       | 3,201            | 2,563            | 2,000            | 1,478             | 2,200            |
| 21-40-45101                   | DISPOS EQUIP & TOOL-SALES TAX  | 0                | 18               | 0                | 0                 | 0                |
| 21-40-45200                   | SAFETY EQUIP & SUPPLIES        | 1,997            | 1,305            | 3,000            | 2,655             | 3,200            |
| 21-40-45300                   | CUSTODIAL SUPPLIES             | 83               | 34               | 100              | 68                | 200              |
| 21-40-46000                   | OPERATIONAL EXPENSES           | 48,417           | 19,174           | 40,000           | 24,604            | 40,000           |
| 21-40-46200                   | SIGNS & POSTS                  | 0                | 7,975            | 10,000           | 2,169             | 10,000           |
| 21-40-46210                   | STREET REPAIR MAT - SALES TAX  | 1,001,448        | 331,284          | 466,575          | 350,000           | 926,894          |
| 21-40-46211                   | STREET REPAIR MATERIAL         | 4,403            | 8,900            | 20,000           | 28,962            | 20,000           |
| 21-40-55000                   | EQUIPMENT REPAIR & MAINT       | 6,172            | 22,451           | 15,000           | 13,197            | 15,000           |
| 21-40-55010                   | EQUIPMENT RENTAL               | 7,901            | 3,087            | 4,000            | 0                 | 4,000            |
| 21-40-55100                   | REPAIR & MAINT - OTHER         | 1,500            | 1,180            | 3,000            | 53                | 3,000            |
| 21-40-55200                   | NON CAP EQUIP PURCHASES        | 1,209            | 13,606           | 10,000           | 2,205             | 5,000            |
| 21-40-61000                   | VEHICLE PARTS & LABOR          | 39,777           | 20,916           | 25,000           | 9,954             | 25,000           |
| 21-40-62002                   | TIRES                          | 3,847            | 8,794            | 6,000            | 3,688             | 6,000            |
| 21-40-62003                   | GASOLINE                       | 14,707           | 9,951            | 11,000           | 5,928             | 10,000           |
| 21-40-62004                   | DIESEL                         | 6,100            | 5,419            | 6,000            | 3,304             | 5,000            |
| 21-40-62007                   | OTHER FLUIDS & LUBRICANTS      | 0                | 51               | 0                | 0                 | 0                |
| 21-40-91000                   | CAPITAL EXPENDITURES           | 8,700            | 304,256          | 31,000           | 4,500             | 0                |
| 21-40-99085                   | TRANSFERS TO DEBT SERVICE      | 22,384           | 22,384           | 20,367           | 20,367            | 48,714           |
| 21-40-99099                   | TRANSFERS TO CAPITAL PROJECTS  | 20,540           | 20,540           | 0                | 0                 | 0                |
| 21-40-99998                   | GF INTERNAL SERVICES           | 177,533          | 143,312          | 123,905          | 123,905           | 203,927          |
| <b>TOTAL STREETS EXPENSE:</b> |                                | <b>1,865,425</b> | <b>1,413,068</b> | <b>1,348,046</b> | <b>1,081,949</b>  | <b>1,904,411</b> |

# RICO FUND

RICO funds are authorized by the Federal Government under the Racketeer Influenced and Corrupt Organizations Act. Revenues come from the seizure of assets used in the commission of crimes when the Bisbee Police Department is involved in the investigations.

These monies are maintained by the Cochise County Attorney's Office and are transferred to the City of Bisbee after the proper paperwork is submitted to the Cochise County Attorney for approval of the expenditures. Monies are used during the year for a variety of items which enhance and/or aid in Police duties and obligations. Items such as training, tires, computers, emergency equipment, donations to youth activities, etc. are acceptable uses of these monies.

## RICO FUND

| ACCOUNT<br>NUMBER           | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 39-33-13597                 | RICO AUCTION FUNDS (COUNTY)    | 0                 | 0                 | 100,000           | 0                    | 0                   |
| 39-33-22506                 | COUNTY REIMBURSEMENTS - RICO   | 7,431             | 0                 | 15,000            | 0                    | 10,000              |
| 39-34-10862                 | VEHICLE IMPOUND FEES           | 0                 | 0                 | 2,000             | 0                    | 2,000               |
| <b>TOTAL RICO REVENUES:</b> |                                | <b>7,431</b>      | <b>0</b>          | <b>117,000</b>    | <b>0</b>             | <b>12,000</b>       |
| 39-40-13597                 | RICO AUCTION EXPENSE (COUNTY)  | 0                 | 0                 | 100,000           | 0                    | 0                   |
| 39-40-50006                 | RICO - AUTHORIZED EXPENDITURES | 7,431             | 0                 | 17,000            | 0                    | 12,000              |
| <b>TOTAL RICO EXPENSES:</b> |                                | <b>7,431</b>      | <b>0</b>          | <b>117,000</b>    | <b>0</b>             | <b>12,000</b>       |

# BISBEE ARTS COMMISSION

The Bisbee Arts Commission (BAC) promotes the arts and artists in Bisbee, both within and outside the community. Use of the BAC funds are approved by City Council. Funds for the BAC are raised through various events throughout the year and their Community Involved Giving (CIG) Art Vending Machine.

## BISBEE ARTS COMMISSION

| ACCOUNT NUMBER                               | ACCOUNT DESCRIPTION          | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------------------|------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 42-34-40500                                  | OTHER PROGRAM REVENUE        | 0              | 0              | 30             | 0                 | 0                |
| 42-34-40520                                  | BAC EVENTS                   | 1,918          | 0              | 10,000         | 0                 | 5,000            |
| 42-34-40530                                  | CIG ART VENDING MACHINE REV. | 11,344         | 9,353          | 8,500          | 7,180             | 5,000            |
| 42-34-40540                                  | BISBEE FESTIVAL OF THE ARTS  | 1,000          | 0              | 1,000          | 0                 | 0                |
| 42-34-40550                                  | DONATION BOX RENTAL          | 71             | 0              | 50             | 0                 | 0                |
| 42-38-40011                                  | DONATIONS PARK BENCH         | 375            | 0              | 1,500          | 0                 | 0                |
| 42-38-51000                                  | USE OF FUND BALANCE          | 0              | 0              | 5,000          | 0                 | 4,500            |
| <b>TOTAL BISBEE ARTS COMMISSION REVENUE:</b> |                              | <b>14,708</b>  | <b>9,353</b>   | <b>26,080</b>  | <b>7,180</b>      | <b>14,500</b>    |
| 42-40-10530                                  | GRANTS                       | 3,200          | 1,635          | 5,000          | 5,000             | 4,000            |
| 42-40-40011                                  | DONATIONS PARK BENCH         | 0              | 0              | 1,500          | 0                 | 0                |
| 42-40-42040                                  | ADVERTISING                  | 0              | 0              | 500            | 0                 | 200              |
| 42-40-42060                                  | BAC EVENTS                   | 1,476          | 0              | 10,000         | 9,202             | 5,000            |
| 42-40-43500                                  | POSTAGE                      | 0              | 15             | 80             | 10                | 50               |
| 42-40-46000                                  | OPERATIONAL EXP              | 8,054          | 671            | 3,000          | 0                 | 2,250            |
| 42-40-46050                                  | BAC CIG ART EXPENSES         | 0              | 5,810          | 5,000          | 2,780             | 2,500            |
| 42-40-55000                                  | EQUIPMENT REPAIR & MAINT     | 0              | 0              | 500            | 0                 | 500              |
| 42-40-95000                                  | RESERVE ACCUMULATION         | 0              | 0              | 500            | 0                 | 0                |
| <b>TOTAL BISBEE ARTS COMMISSION EXPENSE:</b> |                              | <b>12,729</b>  | <b>8,131</b>   | <b>26,080</b>  | <b>16,992</b>     | <b>14,500</b>    |

# HOUSING INITIATIVE

The Housing Initiative Fund accounts for the expenses and revenues of homes purchased, rehabilitated, and sold for the Bisbee Workforce Housing Initiative. This program has the dual purpose of rehabilitating vacant/dilapidated homes within the city and building new homes on vacant parcels and providing affordable housing to essential workers such as public safety, education, health care, and government workers. The vision is to attract and retain these workers throughout their careers, thereby creating a more resilient community. The program was kick started with a donation from the Women and Children's Hope Foundation. Homes are acquired and donated to the program by Southeast Arizona Renovations, LLC and rehabilitated by volunteers and paid employees with Step Up Bisbee/Naco. A total of 9 homes have been rehabilitated/built and sold since the beginning of this program with several other houses in the works.

## HOUSING INITIATIVE

| ACCOUNT<br>NUMBER                        | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 45-35-10000                              | HOUSING SALES                  | 270,140           | 350,549           | 1,000,000         | 153,861              | 2,400,000           |
| 45-38-10000                              | DONATIONS                      | 0                 | 14,541            | 0                 | 0                    | 0                   |
| 45-38-50010                              | GAIN/LOSS ON DISPOSAL OF ASSET | 0                 | 0                 | 0                 | 0                    | 0                   |
| <b>TOTAL HOUSING INITIATIVE REVENUE:</b> |                                | <b>270,140</b>    | <b>365,090</b>    | <b>1,000,000</b>  | <b>153,861</b>       | <b>2,400,000</b>    |
| 45-40-10000                              | COST OF HOUSING SOLD           | 171,604           | 350,549           | 985,000           | 130,000              | 2,385,000           |
| 45-40-21000                              | ELECTRIC                       | 648               | 958               | 5,000             | 484                  | 5,000               |
| 45-40-22000                              | WATER                          | 780               | 604               | 5,000             | 78                   | 5,000               |
| 45-40-22550                              | SEWER AND GARBAGE SERV.        | 0                 | 0                 | 0                 | 0                    | 0                   |
| 45-40-23000                              | GAS                            | 0                 | 0                 | 0                 | 0                    | 0                   |
| 45-40-46000                              | OPERATIONAL EXPENSES           | 6,380             | 15,522            | 5,000             | 3,370                | 5,000               |
| <b>TOTAL HOUSINT INITIATIVE EXPENSE:</b> |                                | <b>179,411</b>    | <b>367,633</b>    | <b>1,000,000</b>  | <b>133,933</b>       | <b>2,400,000</b>    |

# MISCELLANEOUS DONATIONS

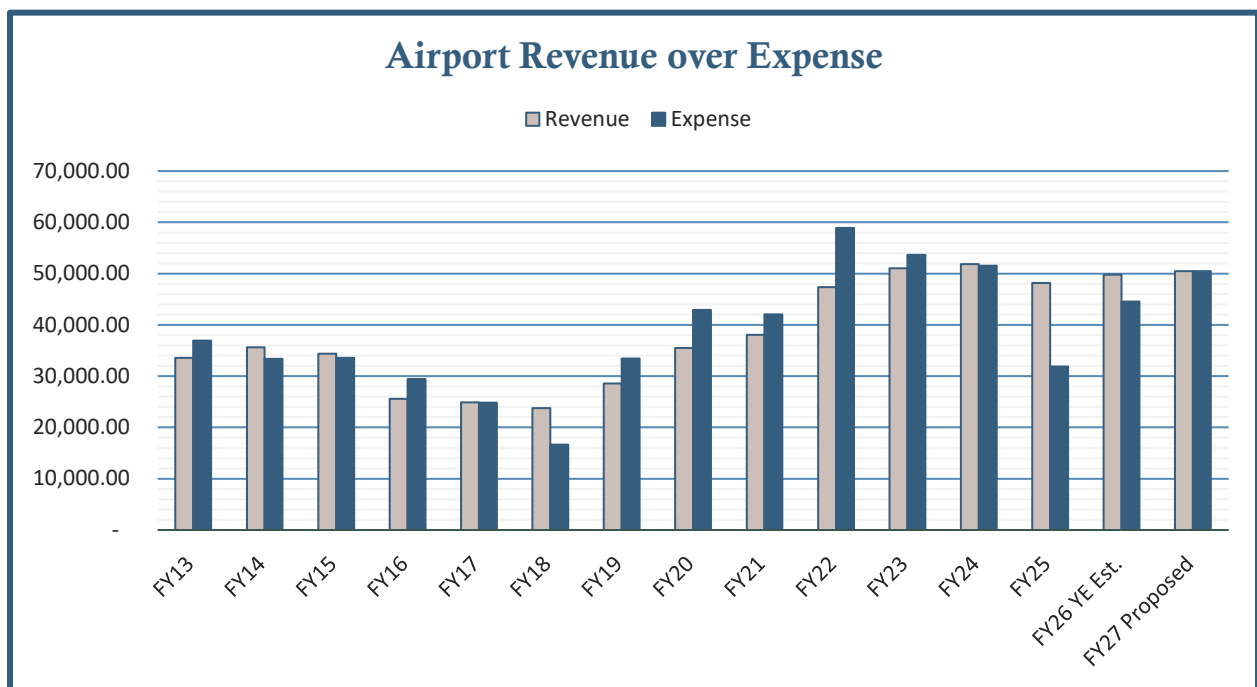
The Miscellaneous Donations fund was established to manage and account for the receipt and disbursement of donations and contributions made to the City for specific purposes. All revenues and expenses in this fund are segregated with each account title designating the purpose.

## MISCELLANEOUS DONATIONS

| ACCOUNT NUMBER                               | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------------------|--------------------------------|----------------|----------------|------------------|-------------------|------------------|
| 48-38-22500                                  | MISC DONATIONS                 | 0              | 0              | 1,000,000        | 0                 | 1,000,000        |
| 48-38-22506                                  | FIREWORKS                      | 0              | 0              | 5,000            | 0                 | 0                |
| 48-38-22507                                  | PARKS AND REC MISC DONATIONS   | 1,300          | 1,000          | 2,000            | 3,637             | 2,000            |
| 48-38-22509                                  | CEMETERY DONATIONS             | 10,570         | 0              | 5,000            | 0                 | 5,000            |
| 48-38-22515                                  | LIBRARY DONATIONS SPEC BEQUEST | 0              | 0              | 1,000            | 0                 | 500              |
| 48-38-22516                                  | MOVIES IN THE PARK/EQUIPMENT   | 0              | 0              | 2,000            | 0                 | 0                |
| 48-38-22518                                  | FIRE DEPARTMENT DONATIONS      | 0              | 3,000          | 1,000            | 0                 | 1,000            |
| 48-38-22519                                  | LIBRARY/CHILDRENS PROGRAMMING  | 0              | 0              | 500              | 0                 | 500              |
| 48-38-22520                                  | FESTIVAL OF LIGHTS DONATIONS   | 1,006          | 1,100          | 2,000            | 0                 | 1,000            |
| 48-38-22521                                  | SECRET SANTA DONATIONS-LIBRARY | 0              | 500            | 500              | 0                 | 0                |
| 48-38-22522                                  | CHILDREN'S LITERACY PROGRAM    | 0              | 0              | 0                | 0                 | 500              |
| 48-38-22523                                  | FUELS REDUCTION - FIREWISE     | 5,000          | 0              | 5,000            | 0                 | 0                |
| 48-38-22525                                  | UNASSIGNED LIBRARY DONATIONS   | 4,654          | 11,550         | 1,000            | 3,582             | 1,500            |
| 48-38-22526                                  | USS BISBEE DONATIONS           | 4,000          | 0              | 0                | 0                 | 0                |
| 48-38-28100                                  | FRIENDS OF THE POOL DONATIONS  | 0              | 1,530          | 1,000            | 3,963             | 1,500            |
| 48-38-28200                                  | POOL FUNDRAISER                | 2,666          | 2,688          | 0                | 2,025             | 0                |
| <b>TOTAL MISCELLANEOUS DONATION REVENUE:</b> |                                | <b>29,196</b>  | <b>21,368</b>  | <b>1,026,000</b> | <b>13,207</b>     | <b>1,013,500</b> |
| 48-40-22500                                  | MISC DONATION EXP              | 0              | 0              | 1,000,000        | 0                 | 1,000,000        |
| 48-40-22506                                  | FIREWORKS EXP                  | 0              | 0              | 5,000            | 0                 | 0                |
| 48-40-22507                                  | PARKS AND REC MISC DONATIONS   | 1,945          | 0              | 2,000            | 2,181             | 2,000            |
| 48-40-22509                                  | CEMETERY DONATIONS             | 4,000          | 6,500          | 5,000            | 0                 | 5,000            |
| 48-40-22515                                  | LIBRARY-SPEC BEQUEST EXPENSE   | 0              | 0              | 1,000            | 0                 | 500              |
| 48-40-22516                                  | MOVIES IN THE PARK/EQUIPMENT   | 0              | 0              | 2,000            | 0                 | 0                |
| 48-40-22517                                  | FESTIVAL OF LIGHTS             | 376            | 300            | 0                | 0                 | 0                |
| 48-40-22518                                  | FIRE DEPARTMENT DONATIONS      | 0              | 0              | 1,000            | 0                 | 1,000            |
| 48-40-22519                                  | LIBRARY/CHILDRENS PROGRAMMING  | 0              | 0              | 500              | 0                 | 500              |
| 48-40-22520                                  | FESTIVAL OF LIGHTS DONATIONS   | 3,772          | 1,000          | 2,000            | 0                 | 1,000            |
| 48-40-22521                                  | SECRET SANTA DONATIONS-LIBRARY | 0              | 0              | 500              | 0                 | 0                |
| 48-40-22522                                  | CHILDREN'S LITERACY PROGRAM    | 0              | 0              | 0                | 0                 | 500              |
| 48-40-22523                                  | FUELS REDUCTION - FIREWISE     | 0              | 0              | 5,000            | 0                 | 0                |
| 48-40-22525                                  | UNASSIGNED LIBRARY DONATIONS   | 9,708          | 12,678         | 1,000            | 432               | 1,500            |
| 48-40-22526                                  | USS BISBEE DONATIONS           | 4,000          | 0              | 0                | 0                 | 0                |
| 48-40-28100                                  | FRIENDS OF THE POOL DONATIONS  | 0              | 0              | 1,000            | (113)             | 1,500            |
| <b>TOTAL MISCELLANEOUS DONATION EXPENSE:</b> |                                | <b>23,800</b>  | <b>20,478</b>  | <b>1,026,000</b> | <b>2,501</b>      | <b>1,013,500</b> |

# AIRPORT

The City of Bisbee owns and operates the Bisbee Municipal Airport. The Airport Advisory Committee meets on a regular basis as an advisory group for the operation and planning of the Airport. Revenue to operate the Airport is generated through airport fuel sales, hangar rentals, and airport access fees. Years when the airport is not able to cover all its operational costs with fees it is supplemented by the General Fund. Large maintenance and improvement projects are funded through grants and recorded in the Transportation Grants Fund.



## AIRPORT

| ACCOUNT<br>NUMBER             | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 50-34-12500                   | GAS REVENUE                   | 37,413            | 30,782            | 35,000            | 36,524               | 37,000              |
| 50-36-13500                   | RENTS                         | 13,095            | 12,142            | 13,000            | 13,244               | 13,000              |
| 50-36-13501                   | BISBEE AIRPARK-ACCESS FEES    | 0                 | 840               | 720               | 0                    | 500                 |
| 50-38-99010                   | TRANSFERS FROM GENERAL FUND   | 1,365             | 0                 | 5,479             | 0                    | 0                   |
| <b>TOTAL AIRPORT REVENUE:</b> |                               | <b>51,873</b>     | <b>43,764</b>     | <b>54,199</b>     | <b>49,768</b>        | <b>50,500</b>       |
| 50-40-21000                   | ELECTRIC                      | 3,308             | 2,518             | 3,400             | 1,989                | 3,000               |
| 50-40-22000                   | WATER                         | 1,007             | 705               | 800               | 520                  | 700                 |
| 50-40-22550                   | SEWER AND GARBAGE SERV.       | 192               | 192               | 250               | 192                  | 192                 |
| 50-40-23000                   | GAS - UTILITY                 | 1,535             | 1,317             | 1,200             | 976                  | 1,200               |
| 50-40-24000                   | PHONES                        | 0                 | 0                 | 0                 | 0                    | 0                   |
| 50-40-34000                   | CONTRACT SERVICES             | 0                 | 0                 | 0                 | 0                    | 0                   |
| 50-40-37000                   | PROPERTY, CASUALTY, LIABILITY | 3,660             | 3,660             | 3,660             | 1,772                | 3,660               |
| 50-40-42060                   | INVENTORIED TOOLS             | 0                 | 0                 | 100               | 0                    | 100                 |
| 50-40-45100                   | DISPOSABLE EQUIP & TOOLS      | 0                 | 0                 | 20                | 0                    | 50                  |
| 50-40-45200                   | SAFETY EQUIP & SUPPLIES       | 0                 | 0                 | 150               | 0                    | 150                 |
| 50-40-45300                   | CUSTODIAL SUPPLIES            | 0                 | 81                | 150               | 0                    | 100                 |
| 50-40-46000                   | OPERATIONAL EXPENSES          | 4,536             | 2,276             | 4,000             | 5,152                | 4,339               |
| 50-40-46501                   | FUEL FOR RESALE               | 30,010            | 25,699            | 33,000            | 27,655               | 30,000              |
| 50-40-55000                   | EQUIPMENT REPAIR & MAINT      | 1,376             | 170               | 1,000             | 426                  | 1,500               |
| 50-40-61000                   | VEHICLE PARTS & LABOR         | 1,010             | 0                 | 500               | 0                    | 0                   |
| 50-40-62003                   | GASOLINE                      | 0                 | 108               | 100               | 0                    | 100                 |
| 50-40-99998                   | GF INTERNAL SERVICES          | 4,915             | 5,460             | 5,869             | 5,869                | 5,409               |
| <b>TOTAL AIRPORT EXPENSE:</b> |                               | <b>51,548</b>     | <b>42,186</b>     | <b>54,199</b>     | <b>44,552</b>        | <b>50,500</b>       |

# POLICE SPECIAL REVENUES AND GRANTS

The Police Special Revenues and Grants Fund accounts for all grant revenues received and expended for law enforcement activities outside of the General Fund and the RICO Fund. This fund also receives and expends monies from the Federal Asset Forfeitures program in which the City is a participant. In FY24 the Police Department was awarded over \$1.6 million in grants from DEMA that are still being expended for police vehicles and equipment.

## POLICE SPECIAL REVENUE &amp; GRANTS

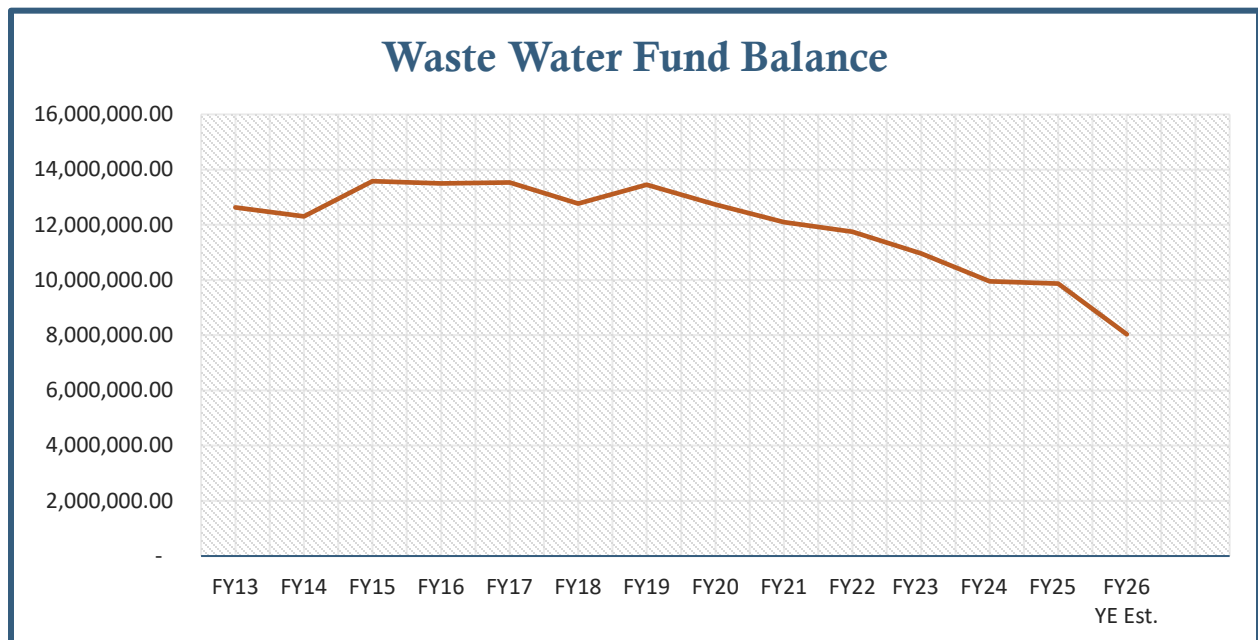
| ACCOUNT<br>NUMBER                                      | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|--------------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 53-30-30003                                            | HOMELAND SECURITY GRANTS       | 0                 | 210,000           | 1,000,000         | 0                    | 1,000,000           |
| 53-30-30006                                            | 100 CLUB GRANT                 | 14,000            | 0                 | 20,000            | 0                    | 25,000              |
| 53-30-30008                                            | GOVERNOR'S HWY SAFETY GRANT    | 30,244            | 65,989            | 60,000            | 6,307                | 60,000              |
| 53-30-30009                                            | FY23 DEMA GRANT                | 569,429           | 72,181            | 1,640,000         | 493,219              | 250,000             |
| 53-30-30010                                            | LEGACY FOUNDATION GRANT        | 2,500             | 0                 | 2,500             | 0                    | 2,500               |
| 53-30-30013                                            | CRIMINAL JUSTICE COMM. GRANT   | 11,460            | 0                 | 0                 | 0                    | 0                   |
| 53-30-30014                                            | DEPT. OF JUSTICE - DEA GRANT   | 10,758            | 10,949            | 0                 | 0                    | 0                   |
| 53-35-31000                                            | DEPT. OF JUSTICE (VESTS)       | 1,757             | 1,735             | 1,500             | 0                    | 2,000               |
| 53-35-35000                                            | FEDERAL ASSET FORFEITURES      | 0                 | 32,269            | 30,000            | 32,269               | 30,000              |
| <b>TOTAL POLICE SPECIAL REV. &amp; GRANTS REVENUE:</b> |                                | <b>640,148</b>    | <b>393,122</b>    | <b>2,754,000</b>  | <b>531,795</b>       | <b>1,369,500</b>    |
|                                                        |                                |                   |                   |                   |                      |                     |
| 53-40-30003                                            | HOMELAND SECURITY GRANTS       | 0                 | 210,000           | 1,000,000         | 0                    | 1,000,000           |
| 53-40-30006                                            | 100 CLUB GRANT                 | 14,000            | 0                 | 20,000            | 0                    | 25,000              |
| 53-40-30008                                            | GOVERNOR'S HWY SAFETY GRANT    | 30,244            | 65,959            | 60,000            | 6,307                | 60,000              |
| 53-40-30009                                            | FY23 DEMA GRANT                | 569,429           | 72,181            | 1,640,000         | 493,219              | 250,000             |
| 53-40-30010                                            | LEGACY FOUNDATION GRANT        | 2,500             | 0                 | 2,500             | 0                    | 2,500               |
| 53-40-30013                                            | CRIMINAL JUSTICE COMM. GRANT   | 11,460            | 0                 | 0                 | 0                    | 0                   |
| 53-40-30014                                            | DEPT. OF JUSTICE - DEA GRANT   | 10,758            | 10,949            | 0                 | 0                    | 0                   |
| 53-40-31000                                            | DEPT. OF JUSTICE (VESTS)       | 589               | 1,735             | 1,500             | 0                    | 2,000               |
| 53-40-35000                                            | EXPENDITURES - FED ASSET FORFT | 6,403             | 0                 | 30,000            | 32,269               | 30,000              |
| <b>TOTAL POLICE SPECIAL REV. &amp; GRANTS EXPENSE:</b> |                                | <b>645,384</b>    | <b>360,823</b>    | <b>2,754,000</b>  | <b>531,795</b>       | <b>1,369,500</b>    |

# WASTEWATER

The Wastewater Fund provides collection and treatment of all wastewater produced in the City of Bisbee. In addition to maintaining the collection system which consists of thousands of feet of sewer mains, Wastewater staff are responsible for making Blue Stake requests. The Wastewater Treatment Plant is currently operated by Operations Management International (Jacobs) at a cost of about \$842,000 per year. Jacobs assumes all costs to operate (with the exception of the electric bill and maintenance of the solar grid) and manages repairs to the plant. The City continues to maintain the collection system which includes the pumps and infrastructure throughout the City that carries the wastewater to the treatment plant.

The Wastewater Fund is supported mainly by user fees. These fees cover the operational costs of the department with a small amount of surplus. However, any large/expensive repairs are not covered by the small surplus and the surplus does not cover the \$1.3 million annual depreciation expense on the Wastewater plant and equipment. As the value of the assets depreciate over time and repairs on the aging plant are required the Wastewater fund balance decreases as show in the graph below.

The Wastewater Department is budgeted for four full-time Wastewater Collection Systems Operators.



## WASTEWATER

| ACCOUNT NUMBER                       | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 54-30-22557                          | SEWER LATERAL GRANT            | 27,000           | 0                | 0                | 0                 | 0                |
| 54-31-10000                          | CITY SALES TAX                 | 536,079          | 562,703          | 530,000          | 572,853           | 580,000          |
| 54-36-21000                          | INTEREST/PENALTIES EARNED      | 37,713           | 41,097           | 40,000           | 25,785            | 40,000           |
| 54-36-30000                          | SHUTOFF VALVES & FEES          | 0                | 50               | 0                | 225               | 100              |
| 54-36-50000                          | MISCELLANEOUS REVENUE          | 225              | 4,878            | 0                | 0                 | 0                |
| 54-36-51000                          | APS SOLAR REIMBURSEMENT - WWTP | 53,119           | 13,714           | 32,000           | 17,010            | 32,000           |
| 54-37-10550                          | USER FEES                      | 2,093,522        | 2,139,271        | 2,198,083        | 2,197,706         | 2,387,612        |
| 54-37-10551                          | SERVICE CHARGE/PENALTY         | 18,978           | 16,994           | 18,400           | 10,415            | 18,400           |
| 54-37-10552                          | HOOK-UP FEES                   | 6,025            | 4,000            | 6,000            | 4,000             | 6,000            |
| 54-38-51000                          | USE OF FUND BALANCE            | 0                | 0                | 1,796,073        | 0                 | 967,652          |
| <b>TOTAL WASTEWATER REVENUE:</b>     |                                | <b>2,772,661</b> | <b>2,782,706</b> | <b>4,620,556</b> | <b>2,827,993</b>  | <b>4,031,764</b> |
| 54-40-11000                          | SALARIES - GENERAL             | 181,046          | 171,611          | 205,909          | 217,222           | 207,852          |
| 54-40-11001                          | OVERTIME - GENERAL             | 27,371           | 18,598           | 30,000           | 21,168            | 30,000           |
| 54-40-11050                          | SALARIES - PART TIME           | 4,030            | 0                | 0                | 0                 | 0                |
| 54-40-11100                          | F.I.C.A.                       | 12,969           | 11,973           | 14,626           | 14,316            | 14,747           |
| 54-40-11200                          | MEDICARE                       | 3,033            | 2,800            | 3,421            | 3,348             | 3,449            |
| 54-40-11300                          | A.S.R.S.                       | 25,639           | 24,349           | 28,309           | 28,607            | 28,495           |
| 54-40-11302                          | A.S.R.S. PENSION EXPENSE       | (13,565)         | 0                | 0                | 0                 | 0                |
| 54-40-11500                          | MEDICAL INSURANCE              | 31,812           | 28,684           | 33,916           | 33,916            | 35,612           |
| 54-40-11501                          | STANDARD DISABILITY INSURANCE  | 708              | 726              | 989              | 937               | 1,265            |
| 54-40-11502                          | MEDICAL INS DEPENDENT SUPPL.   | 2,413            | 2,496            | 2,496            | 3,083             | 3,240            |
| 54-40-11505                          | DEFERRED COMP                  | 3,743            | 3,521            | 3,948            | 3,948             | 3,948            |
| 54-40-11510                          | DENTAL INSURANCE               | 2,437            | 2,198            | 2,996            | 2,482             | 3,462            |
| 54-40-11600                          | LIFE INSURANCE                 | 571              | 506              | 592              | 592               | 592              |
| 54-40-11700                          | WORKERS COMPENSATION           | 5,892            | 5,367            | 6,725            | 6,995             | 6,757            |
| <b>WASTEWATER PERSONNEL EXPENSE:</b> |                                | <b>288,100</b>   | <b>272,829</b>   | <b>333,927</b>   | <b>336,615</b>    | <b>339,419</b>   |

## WASTEWATER

| ACCOUNT<br>NUMBER | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 54-40-12300       | UNIFORMS & CLOTHING            | 363               | 317               | 600               | 600                  | 600                 |
| 54-40-12500       | RECRUITMENT/EMPLOYEE TESTING   | 144               | 131               | 15,700            | 15,700               | 150                 |
| 54-40-13100       | BUSINESS TRAVEL                | 1,055             | 629               | 1,000             | 697                  | 2,000               |
| 54-40-13400       | EDUCATION & TRAINING           | 2,699             | 1,733             | 3,000             | 2,800                | 3,000               |
| 54-40-13500       | SUBSCRIPTIONS & DUES           | 1,035             | 153               | 1,200             | 1,200                | 1,300               |
| 54-40-21000       | ELECTRIC                       | 112,446           | 106,525           | 100,000           | 88,982               | 109,562             |
| 54-40-22000       | WATER                          | 2,312             | 14,717            | 3,000             | 2,226                | 3,000               |
| 54-40-24000       | PHONES                         | 2,899             | 2,891             | 2,700             | 2,396                | 2,900               |
| 54-40-34000       | CONTRACT SERVICES              | 847,356           | 927,796           | 839,000           | 839,645              | 927,796             |
| 54-40-34010       | CONTRACT SERVICES-COLLECTIONS  | 73,704            | 88,396            | 116,097           | 28,303               | 10,000              |
| 54-40-34100       | DOC WORKERS                    | 0                 | 0                 | 8,000             | 0                    | 5,000               |
| 54-40-37000       | PROPERTY, CASUALTY, LIABILITY  | 59,365            | 43,707            | 55,000            | 97,058               | 114,246             |
| 54-40-37100       | INSURANCE CLAIMS & DEDUCTIBLES | 0                 | 0                 | 0                 | 0                    | 0                   |
| 54-40-41500       | OFFICE SUPPLIES                | 0                 | 0                 | 0                 | 0                    | 0                   |
| 54-40-42020       | PRINTING & REPRODUCTION        | 32                | 0                 | 0                 | 0                    | 0                   |
| 54-40-42030       | BOOKS & REFERENCE MATERIALS    | 0                 | 0                 | 200               | 0                    | 0                   |
| 54-40-42040       | ADVERTISING                    | 0                 | 136               |                   | 0                    | 0                   |
| 54-40-42050       | NON CAP ADMIN EQUIP/FURN       | 990               | 0                 | 1,000             | 202                  | 250                 |
| 54-40-42060       | INVENTORIED TOOLS              | 2,735             | 2,257             | 4,000             | 2,361                | 4,000               |
| 54-40-43110       | CREDIT CARD FEES               | 0                 | 0                 | 0                 | 0                    | 10,000              |
| 54-40-43120       | OTHER FEES                     | 967               | 976               | 967               | 1,388                | 976                 |
| 54-40-43300       | INTEREST EXPENSE               | 26,930            | 26,930            | 26,930            | 0                    | 0                   |
| 54-40-43500       | POSTAGE                        | 0                 | 0                 | 0                 | 284                  | 200                 |
| 54-40-45100       | DISPOSABLE EQUIP & TOOLS       | 595               | 1,762             | 1,000             | 1,462                | 1,000               |
| 54-40-45200       | SAFETY EQUIP & SUPPLIES        | 2,201             | 1,711             | 2,000             | 2,543                | 2,000               |
| 54-40-45300       | CUSTODIAL SUPPLIES             | 361               | 52                | 300               | 111                  | 200                 |
| 54-40-46000       | OPERATIONAL EXPENSES           | 20,145            | 39,240            | 20,000            | 35,336               | 30,000              |
| 54-40-46541       | CHEMICALS                      | 1,029             | 248               | 3,000             | 1,085                | 3,000               |
| 54-40-46542       | LAB SUPPLIES & TESTING         | 716               | 0                 | 300               | 0                    | 100                 |
| 54-40-46543       | MANHOLE, PIPE & FITTINGS       | 18,331            | 13,607            | 30,000            | 11,242               | 20,000              |
| 54-40-47000       | PERMITS & LICENSES             | 13,445            | 14,491            | 15,000            | 15,000               | 15,000              |
| 54-40-47500       | BAD DEBT                       | (15,189)          | 133,662           | 30,000            | 50,000               | 30,000              |
| 54-40-55000       | EQUIPMENT REPAIR & MAINT       | 137,285           | 27,482            | 75,000            | 443,879              | 150,000             |
| 54-40-55005       | EQUIP REPAIR&MAINT-COLLECTIONS | 22,345            | 8,171             | 15,000            | 6,035                | 10,000              |
| 54-40-55006       | PUMP REPAIR & REPLACEMENT      | 7,249             | 24,592            | 40,000            | 9,589                | 40,000              |
| 54-40-55010       | EQUIPMENT RENTAL               | 0                 | 10,905            | 15,000            | 1,708                | 10,000              |
| 54-40-55100       | REPAIR & MAINT - OTHER         | 1,881             | 0                 | 0                 | 0                    | 0                   |
| 54-40-55200       | NON CAP EQUIP PURCHASES        | 934               | 150               | 3,000             | 3,004                | 4,000               |
| 54-40-61000       | VEHICLE PARTS & LABOR          | 7,403             | 6,773             | 10,000            | 8,185                | 10,000              |
| 54-40-62002       | TIRES                          | 1,882             | 2,124             | 3,000             | 206                  | 2,500               |
| 54-40-62003       | GASOLINE                       | 9,712             | 5,389             | 10,000            | 6,632                | 8,000               |
| 54-40-62004       | DIESEL                         | 1,319             | 1,951             | 2,500             | 1,715                | 2,500               |

## WASTEWATER

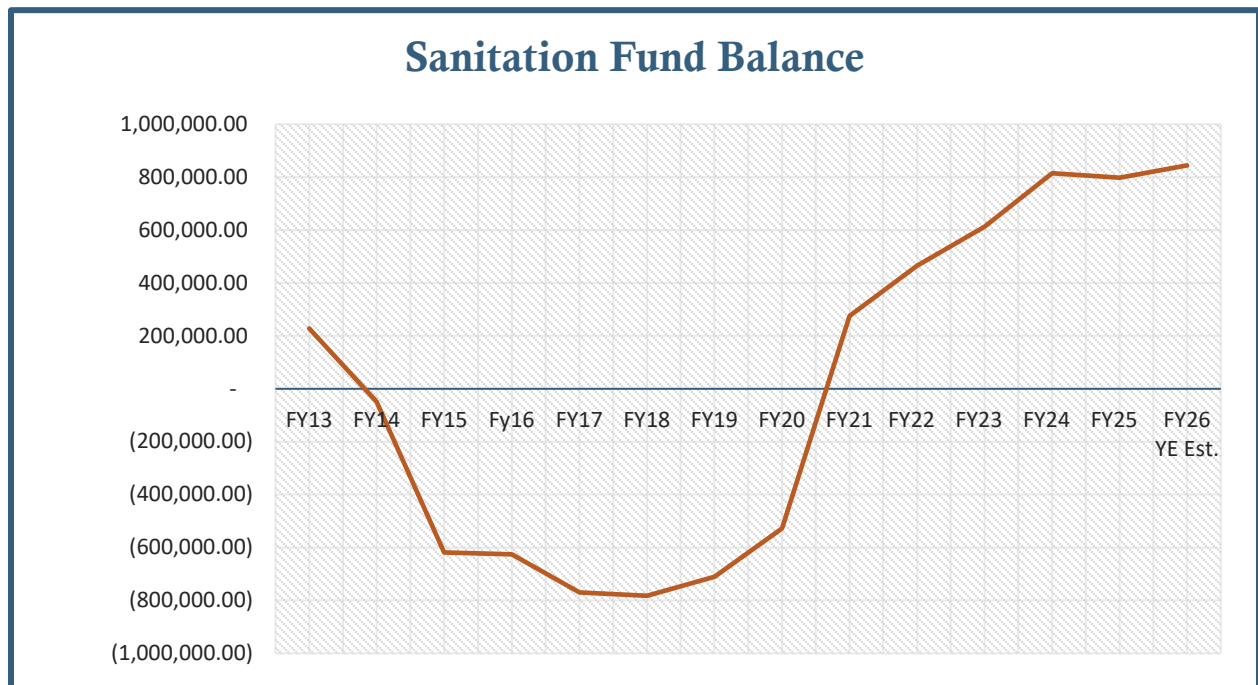
| ACCOUNT<br>NUMBER                | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|----------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 54-40-81000                      | PRINCIPAL PMTS, LEASE PURCHAS | 42,380            | 44,227            | 45,179            | 45,179               | 60,976              |
| 54-40-81500                      | INTEREST PMTS, LEASE PURCHASE | 7,610             | 4,970             | 3,252             | 3,252                | 8,243               |
| 54-40-89000                      | DEPRECIATION EXPENSE          | 1,277,988         | 1,279,760         | 1,280,000         | 1,280,000            | 1,280,000           |
| 54-40-91000                      | CAPITAL EXPENDITURES          | 0                 | 0                 | 530,000           | 342,155              | 234,553             |
| 54-40-98000                      | PRINCIPAL PAYMENT - OFFSET    | (402,819)         | (417,639)         | (433,179)         | (433,179)            | (462,635)           |
| 54-40-99085                      | TRANSFERS TO DEBT SERVICE     | 2,201             | 2,201             | 184               | 184                  | 1,266               |
| 54-40-99086                      | TRANSFER TO DEBT SERVICE WWP  | 624,624           | 625,000           | 625,350           | 625,350              | 623,742             |
| 54-40-99099                      | TRANSFERS TO CAPITAL PROJECTS | 63,800            | 63,800            | 0                 | 0                    | 0                   |
| 54-40-99157                      | TRANSFER TO P.W. GRANTS       | 0                 | 0                 | 338,250           | 338,250              | 0                   |
| 54-40-99998                      | GF INTERNAL SERVICES          | 378,663           | 394,354           | 444,099           | 444,099              | 412,920             |
| <b>TOTAL WASTEWATER EXPENSE:</b> |                               | <b>3,649,223</b>  | <b>3,779,103</b>  | <b>4,620,556</b>  | <b>4,663,479</b>     | <b>4,031,764</b>    |

# SANITATION

The Sanitation Fund is responsible for collecting all solid waste in the City and for collecting, processing, and selling recyclable materials. A downturn in the recyclables market has seen a decrease in the revenues from the sale of recyclables. For several years the Sanitation Fund balance continued dropping because of the personnel costs associated with recycling employees without an equal or greater amount of revenue collected from recycling materials. Likewise, the costs to collect and dispose of solid waste increased each year without an equivalent fee increase. In 2018 a fee increase was adopted to cover these increasing costs. Since that time the fund balance has been recovering with positive net revenue over expense each year which has enabled the department to replace aging sanitation trucks. The construction of a building for the glass crusher was budgeted for FY26 but may not be completed until FY27 so this expense was moved into the FY27 budget.

The Sanitation Fund is budgeted for eight employees:

- 1 Full-time Sanitation Supervisor
- 3 Full-time Sanitation Drivers
- 4 Full-time Recycle Coordinators



## SANITATION

| ACCOUNT<br>NUMBER                    | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|--------------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 56-33-10000                          | GRANT REVENUE - D.E.Q.        | 132,461           | 0                 | 0                 | 0                    | 0                   |
| 56-36-11400                          | RECYCLING REVENUE             | 2,804             | 1,334             | 2,500             | 2,718                | 2,500               |
| 56-36-11500                          | RECYCLING ANNUAL PASS         | 3,331             | 3,656             | 3,500             | 1,706                | 3,500               |
| 56-36-21000                          | INTEREST/PENALTIES EARNED     | 0                 | 80                |                   | 0                    | 0                   |
| 56-37-10550                          | USER FEES                     | 998,280           | 1,003,291         | 1,000,000         | 1,017,010            | 1,017,000           |
| 56-37-10551                          | USERS FEES - RECYCLING        | 243,517           | 244,323           | 250,000           | 245,242              | 246,000             |
| 56-37-10553                          | SPECIAL PICK-UP FEES          | 909               | 2,659             | 1,500             | 98                   | 1,800               |
| 56-38-51000                          | USE OF FUND BALANCE           | 0                 | 0                 | 329,368           | 0                    | 361,714             |
| <b>TOTAL SANITATION REVENUE:</b>     |                               | <b>1,381,301</b>  | <b>1,255,344</b>  | <b>1,586,868</b>  | <b>1,266,774</b>     | <b>1,632,514</b>    |
| 56-40-11000                          | SALARIES - GENERAL            | 304,864           | 317,944           | 362,837           | 351,058              | 360,507             |
| 56-40-11001                          | OVERTIME - GENERAL            | 6,720             | 11,798            | 14,500            | 8,273                | 12,000              |
| 56-40-11050                          | SALARIES - PART TIME          | 30,722            | 25,188            | 0                 | 960                  | 0                   |
| 56-40-11100                          | F.I.C.A.                      | 20,961            | 21,590            | 23,395            | 21,524               | 23,095              |
| 56-40-11200                          | MEDICARE                      | 4,902             | 5,049             | 5,471             | 5,034                | 5,401               |
| 56-40-11300                          | A.S.R.S.                      | 38,086            | 38,593            | 45,280            | 42,358               | 44,626              |
| 56-40-11302                          | A.S.R.S. PENSION EXPENSE      | 26,832            | 0                 | 0                 | 0                    | 0                   |
| 56-40-11500                          | MEDICAL INSURANCE             | 47,621            | 55,504            | 63,503            | 50,674               | 66,678              |
| 56-40-11501                          | STANDARD DISABILITY INSURANCE | 1,354             | 1,608             | 2,049             | 1,845                | 2,369               |
| 56-40-11502                          | MEDICAL INS DEPENDENT SUPPL.  | 2,595             | 2,685             | 3,988             | 4,791                | 5,031               |
| 56-40-11505                          | DEFERRED COMP                 | 6,552             | 6,472             | 7,392             | 7,485                | 7,392               |
| 56-40-11510                          | DENTAL INSURANCE              | 4,743             | 2,847             | 3,683             | 3,632                | 4,616               |
| 56-40-11600                          | LIFE INSURANCE                | 982               | 864               | 1,109             | 1,122                | 1,109               |
| 56-40-11700                          | WORKERS COMPENSATION          | 17,172            | 16,608            | 20,952            | 19,906               | 20,568              |
| 56-40-11800                          | STATE UNEMPLOYMENT            | 202               | 1,554             | 0                 | 0                    | 0                   |
| <b>SANITATION PERSONNEL EXPENSE:</b> |                               | <b>514,307</b>    | <b>508,303</b>    | <b>554,159</b>    | <b>518,663</b>       | <b>553,392</b>      |

## SANITATION

| ACCOUNT<br>NUMBER                | ACCOUNT DESCRIPTION           | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|----------------------------------|-------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 56-40-12300                      | UNIFORMS & CLOTHING           | 1,084             | 1,024             | 1,200             | 1,200                | 1,200               |
| 56-40-12500                      | RECRUITMENT/EMPLOYEE TESTING  | 83                | 387               | 5,900             | 5,900                | 250                 |
| 56-40-12600                      | VACCINES                      | 473               | 0                 | 0                 | 0                    | 0                   |
| 56-40-13100                      | BUSINESS TRAVEL               | 0                 | 273               | 1,000             | 509                  | 1,000               |
| 56-40-13400                      | EDUCATION & TRAINING          | 2,199             | 303               | 1,000             | 156                  | 1,000               |
| 56-40-13500                      | SUBSCRIPTIONS & DUES          | 0                 | 153               | 0                 | 0                    | 155                 |
| 56-40-21000                      | ELECTRIC                      | 1,380             | 1,355             | 1,200             | 955                  | 1,200               |
| 56-40-23000                      | GAS - UTILITY                 | 1,356             | 938               | 1,000             | 551                  | 1,000               |
| 56-40-24000                      | PHONES                        | 4,012             | 3,688             | 4,000             | 3,362                | 4,300               |
| 56-40-34000                      | CONTRACT SERVICES             | 3,220             | 7,692             | 25,000            | 31,553               | 10,000              |
| 56-40-37000                      | PROPERTY, CASUALTY, LIABILITY | 25,145            | 18,277            | 23,000            | 40,500               | 47,776              |
| 56-40-42060                      | INVENTORIED TOOLS             | 1,203             | 662               | 1,000             | 374                  | 1,000               |
| 56-40-43110                      | CREDIT CARD FEES              | 0                 | 0                 | 0                 | 0                    | 10,000              |
| 56-40-45100                      | DISPOSABLE EQUIP & TOOLS      | 263               | 1,148             | 1,300             | 1,397                | 1,500               |
| 56-40-45200                      | SAFETY EQUIP & SUPPLIES       | 3,309             | 4,008             | 3,500             | 4,259                | 4,000               |
| 56-40-45300                      | CUSTODIAL SUPPLIES            | 494               | 52                | 100               | 117                  | 200                 |
| 56-40-46000                      | OPERATIONAL EXPENSES          | 5,421             | 4,424             | 8,500             | 2,619                | 8,000               |
| 56-40-46561                      | COUNTY TIPPING FEE            | 233,238           | 242,098           | 233,500           | 196,292              | 260,000             |
| 56-40-46562                      | RECYCLING PROGRAM             | 16,177            | 16,139            | 20,000            | 24,020               | 20,000              |
| 56-40-47500                      | BAD DEBT                      | (12,207)          | 50,399            | 30,000            | 30,000               | 30,000              |
| 56-40-55000                      | EQUIPMENT REPAIR & MAINT      | 545               | 1,404             | 5,000             | 5,475                | 5,000               |
| 56-40-55100                      | REPAIR & MAINT - OTHER        | 717               | 0                 | 0                 | 0                    | 0                   |
| 56-40-55200                      | NON CAP EQUIP PURCHASES       | (460)             | 20,530            | 30,000            | 11,126               | 30,000              |
| 56-40-61000                      | VEHICLE PARTS & LABOR         | 25,202            | 53,312            | 40,000            | 18,073               | 45,000              |
| 56-40-62002                      | TIRES                         | 23,575            | 16,881            | 25,000            | 17,519               | 25,000              |
| 56-40-62003                      | GASOLINE                      | 4,126             | 4,059             | 4,000             | 2,349                | 3,500               |
| 56-40-62004                      | DIESEL                        | 31,553            | 33,028            | 30,000            | 28,262               | 32,000              |
| 56-40-81000                      | PRINCIPAL PAYMENTS            | 107,814           | 111,369           | 115,041           | 115,041              | 126,084             |
| 56-40-81500                      | INTEREST PAYMENTS             | 14,933            | 11,378            | 7,706             | 7,706                | 6,199               |
| 56-40-89000                      | DEPRECIATION EXPENSE          | 19,977            | 161,878           | 78,000            | 74,000               | 74,000              |
| 56-40-91000                      | CAPITAL EXPENDITURES          | 3,801             | 0                 | 267,000           | 8,288                | 267,000             |
| 56-40-98000                      | PRINCIPAL PAYMENT OFFSET      | (107,814)         | (111,369)         | (115,041)         | (115,041)            | (126,084)           |
| 56-40-99085                      | TRANSFERS TO DEBT SERVICE     | 2,201             | 2,201             | 184               | 184                  | 1,266               |
| 56-40-99099                      | TRANSFERS TO CAPITAL PROJECTS | 20,000            | 20,000            | 0                 | 0                    | 0                   |
| 56-40-99998                      | GF INTERNAL SERVICES          | 114,976           | 142,723           | 184,619           | 184,619              | 187,576             |
| <b>TOTAL SANITATION EXPENSE:</b> |                               | <b>1,062,304</b>  | <b>1,328,719</b>  | <b>1,586,868</b>  | <b>1,220,028</b>     | <b>1,632,514</b>    |

# PUBLIC WORKS GRANTS

The Public Works Grants Fund is used to account for grants related to the sewer system. The city is currently applying for grants and other funding to make repairs at the wastewater plant and to replace the sewer laterals in Old Bisbee. Grants and funding are being sought through several sources including WIFA, USDA, EDA, and NAD Bank. Grant matches and loans will require sewer fee increases to cover the debt. The sewer lateral projects are being re-engineered into project sections that will be upgraded over the next several years.

## PUBLIC WORKS GRANTS

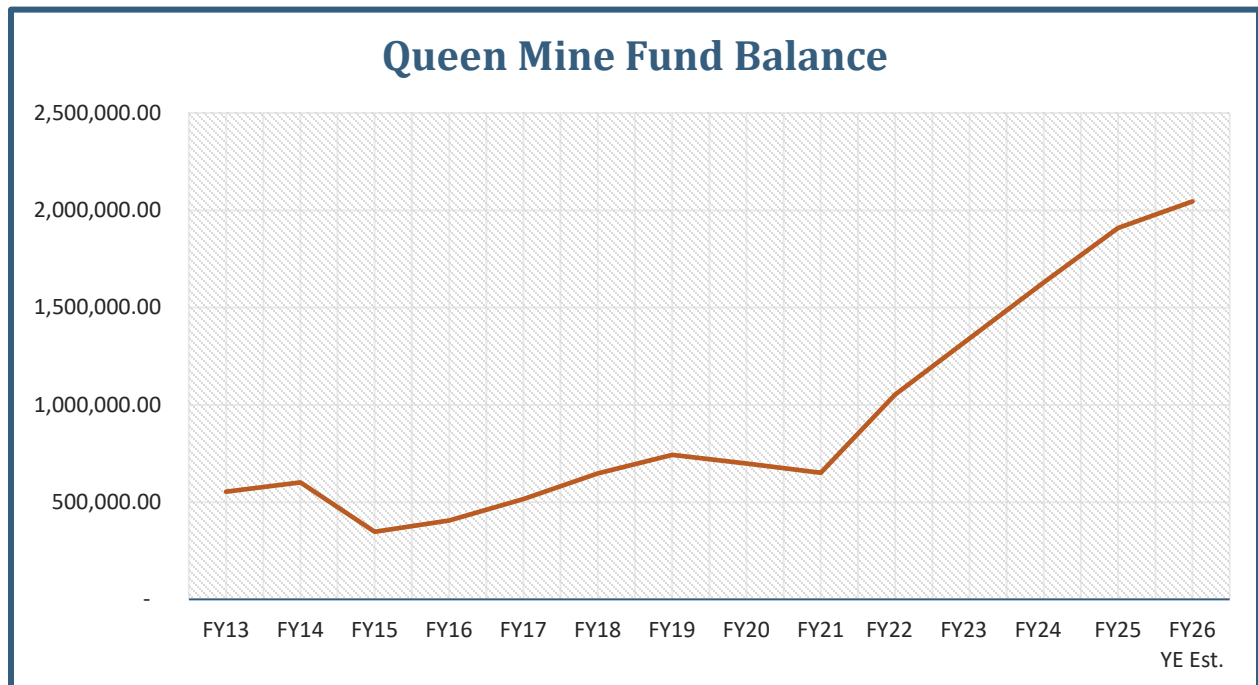
| ACCOUNT NUMBER                         | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET    | YEAR END ESTIMATE | 2026-27 PROPOSED  |
|----------------------------------------|--------------------------------|----------------|----------------|-------------------|-------------------|-------------------|
| 57-30-22557                            | OB SEWER LATERALS-ENGINEERING  | 0              | 0              | 50,000,000        | 0                 | 24,815,000        |
| 57-30-22559                            | SW BORDER INFRASTRUCTURE GRANT | 0              | 0              | 1,014,750         | 0                 | 591,750           |
| 57-30-22560                            | WWTP WIFA LOAN                 | 0              | 0              | 0                 | 0                 | 2,732,400         |
| 57-38-99054                            | TRANSFER FROM SEWER            | 0              | 0              | 338,250           | 386,571           | 0                 |
| <b>TOTAL WASTEWATER GRANT REVENUE:</b> |                                | <b>0</b>       | <b>0</b>       | <b>51,353,000</b> | <b>386,571</b>    | <b>28,139,150</b> |
| 57-40-22557                            | OB SEWER LATERALS-ENGINEERING  | 0              | 0              | 50,000,000        | 50,000            | 24,815,000        |
| 57-40-22559                            | SW BORDER INFRASTRUCTURE GRANT | 0              | 0              | 1,353,000         | 0                 | 591,750           |
| 57-40-22560                            | WWTP WIFA LOAN                 | 0              | 0              | 0                 | 0                 | 2,732,400         |
| <b>TOTAL WASTEWATER GRANT EXPENSE:</b> |                                | <b>0</b>       | <b>0</b>       | <b>51,353,000</b> | <b>50,000</b>     | <b>28,139,150</b> |

# QUEEN MINE

The Queen Mine Tour is an enterprise fund which means it operates like a business and is self-supporting without need of assistance from the General Fund. Revenue generated is used to maintain, improve, and expand the attraction. Funded by the sale of tour tickets and gift shop sales, the Queen Mine entertains over 50,000 visitors a year from all 50 states and from around the world.

The Queen Mine Tour is budgeted for 14 employees:

- 1 Full-time Mine Tour Operations Manager
- 2 Admin Assistants (1 Full-time, 1 Part-time)
- 2 Full-time Mine Maintenance Mechanics
- 7 Tour Guides (4 Full-time, 3 Part-time)
- 1 Tour Attendant (Part-time)
- 1 Office Assistant (Part-time)



## QUEEN MINE

| ACCOUNT NUMBER                   | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------------|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 59-31-25000                      | TAX CREDITS TAKEN             | 880              | 901              | 750              | 736               | 750              |
| 59-34-15001                      | MERCHANDISE SALES             | 559,871          | 581,283          | 500,000          | 541,116           | 600,000          |
| 59-34-17500                      | MINE TOURS                    | 745,701          | 785,329          | 625,000          | 738,833           | 785,000          |
| 59-36-11600                      | OVER/SHORT                    | (354)            | 1,730            | 0                | 1,903             | 0                |
| 59-38-51000                      | USE OF FUND BALANCE           | 0                | 0                | 512,808          | 0                 | 393,878          |
| <b>TOTAL QUEEN MINE REVENUE:</b> |                               | <b>1,306,098</b> | <b>1,369,243</b> | <b>1,638,558</b> | <b>1,282,588</b>  | <b>1,779,628</b> |
| 59-40-11000                      | SALARIES - GENERAL            | 222,488          | 298,863          | 381,098          | 319,306           | 341,233          |
| 59-40-11001                      | OVERTIME - GENERAL            | 1,392            | 2,864            | 5,000            | 3,538             | 5,000            |
| 59-40-11050                      | SALARIES - PART TIME          | 119,297          | 70,911           | 70,691           | 90,079            | 97,282           |
| 59-40-11100                      | F.I.C.A.                      | 20,919           | 22,747           | 28,321           | 25,344            | 27,498           |
| 59-40-11200                      | MEDICARE                      | 4,892            | 5,324            | 7,151            | 5,927             | 6,957            |
| 59-40-11300                      | A.S.R.S.                      | 31,896           | 38,979           | 48,556           | 41,217            | 46,136           |
| 59-40-11302                      | A.S.R.S. PENSION EXPENSE      | 3,384            | 0                | 0                | 0                 | 0                |
| 59-40-11500                      | MEDICAL INSURANCE             | 34,432           | 48,367           | 64,946           | 52,117            | 60,616           |
| 59-40-11501                      | STANDARD DISABILITY INSURANCE | 1,083            | 1,563            | 1,783            | 1,706             | 2,153            |
| 59-40-11502                      | MEDICAL INS DEPENDENT SUPPL.  | 1,103            | 1,466            | 2,000            | 1,955             | 2,100            |
| 59-40-11505                      | DEFERRED COMP                 | 4,690            | 6,370            | 7,560            | 6,533             | 6,720            |
| 59-40-11510                      | DENTAL INSURANCE              | 2,629            | 3,131            | 4,763            | 2,952             | 4,027            |
| 59-40-11600                      | LIFE INSURANCE                | 704              | 861              | 1,134            | 952               | 1,008            |
| 59-40-11700                      | WORKERS COMPENSATION          | 14,170           | 15,460           | 19,020           | 17,534            | 18,473           |
| <b>QUEEN MINE PERSONNEL:</b>     |                               | <b>463,080</b>   | <b>516,906</b>   | <b>642,023</b>   | <b>569,160</b>    | <b>619,203</b>   |

## QUEEN MINE

| ACCOUNT<br>NUMBER                 | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 59-40-12300                       | UNIFORMS & CLOTHING            | 1,097             | 776               | 3,000             | 838                  | 3,000               |
| 59-40-12500                       | RECRUITMENT/EMPLOYEE TESTING   | 63                | 54                | 200               | 86                   | 200                 |
| 59-40-13100                       | BUSINESS TRAVEL                | 1,320             | 251               | 2,500             | 243                  | 2,500               |
| 59-40-13400                       | EDUCATION & TRAINING           | 489               | 0                 | 1,200             | 681                  | 1,200               |
| 59-40-21000                       | ELECTRIC                       | 14,936            | 14,581            | 15,500            | 12,859               | 15,500              |
| 59-40-22000                       | WATER                          | 1,283             | 4,926             | 1,800             | 1,655                | 1,800               |
| 59-40-22550                       | SEWER AND GARBAGE SERV.        | 4,953             | 5,003             | 5,200             | 5,069                | 5,360               |
| 59-40-23000                       | GAS/WOOD                       | 0                 | 3,009             | 3,000             | 2,616                | 3,000               |
| 59-40-24000                       | PHONES                         | 2,611             | 3,021             | 2,500             | 3,045                | 3,100               |
| 59-40-24001                       | INTERNET ACCESS FEE            | 1,075             | 1,389             | 1,100             | 2,243                | 1,700               |
| 59-40-24110                       | RENTS/LEASES                   | 0                 | 0                 | 1,200             | 15                   | 1,200               |
| 59-40-34000                       | CONTRACT SERVICES              | 576               | 576               | 1,600             | 864                  | 1,600               |
| 59-40-34100                       | DOC WORKERS                    | 4,040             | 4,295             | 4,100             | 1,777                | 0                   |
| 59-40-36000                       | MAINTENANCE &SUPPORT AGREEMNT: | 0                 | 0                 | 800               | 0                    | 800                 |
| 59-40-37000                       | PROPERTY, CASUALTY, LIABILITY  | 44,105            | 49,575            | 48,000            | 56,600               | 64,000              |
| 59-40-37100                       | INSURANCE CLAIMS & DEDUCTIBLES | 0                 | 0                 | 25,000            | 0                    | 25,000              |
| 59-40-41500                       | OFFICE SUPPLIES                | 6,037             | 5,765             | 6,000             | 5,180                | 6,000               |
| 59-40-42020                       | PRINTING & REPRODUCTION        | 0                 | 0                 | 1,200             | 0                    | 1,200               |
| 59-40-42040                       | ADVERTISING                    | 4,480             | 10,366            | 20,000            | 12,444               | 20,000              |
| 59-40-42050                       | NON CAP ADMIN EQUIP/FURN       | 0                 | 2,163             | 1,500             | 0                    | 2,000               |
| 59-40-42060                       | INVENTORIED TOOLS              | 8,779             | 4,056             | 3,000             | 533                  | 3,000               |
| 59-40-43110                       | CREDIT CARD FEES               | 38,037            | 42,707            | 35,100            | 44,029               | 45,000              |
| 59-40-43500                       | POSTAGE                        | 51                | 20                | 150               | 187                  | 150                 |
| 59-40-45100                       | DISPOSABLE EQUIP & TOOLS       | 195               | 42                | 1,400             | 14                   | 800                 |
| 59-40-45200                       | SAFETY EQUIP & SUPPLIES        | 8,058             | 5,809             | 8,500             | 13,876               | 12,000              |
| 59-40-45300                       | CUSTODIAL SUPPLIES             | 3,189             | 4,113             | 4,000             | 2,276                | 4,500               |
| 59-40-46000                       | OPERATIONAL EXPENSES           | 381               | 36                | 600               | 14                   | 600                 |
| 59-40-46591                       | MERCHANDISE                    | 203,430           | 222,487           | 250,000           | 213,981              | 300,000             |
| 59-40-55000                       | EQUIPMENT REPAIR & MAINT       | 5,227             | 3,976             | 11,000            | 643                  | 11,000              |
| 59-40-55100                       | REPAIR & MAINT - OTHER         | 13,973            | 9,248             | 30,000            | 12,920               | 30,000              |
| 59-40-61000                       | VEHICLE PARTS & LABOR          | 922               | 635               | 1,000             | 604                  | 1,000               |
| 59-40-62003                       | GASOLINE                       | 1,091             | 1,740             | 1,000             | 227                  | 1,000               |
| 59-40-62004                       | DIESEL                         | 0                 | 0                 | 200               | 0                    | 200                 |
| 59-40-63000                       | USE OF EMERGENCY RESERVES      | 0                 | 0                 | 250,000           | 0                    | 250,000             |
| 59-40-89000                       | DEPRECIATION EXPENSE           | 16,391            | 20,649            | 16,400            | 0                    | 16,400              |
| 59-40-91000                       | CAPITAL EXPENDITURES           | 0                 | 22,581            | 61,000            | 3,833                | 135,000             |
| 59-40-99099                       | TRANSFERS TO CAPITAL PROJECTS  | 21,720            | 21,720            | 0                 | 0                    | 0                   |
| 59-40-99998                       | GF INTERNAL SERVICES           | 134,533           | 158,273           | 177,785           | 177,785              | 190,615             |
| <b>TOTAL QUEEN MINE EXPENSES:</b> |                                | <b>1,006,124</b>  | <b>1,140,750</b>  | <b>1,638,558</b>  | <b>1,146,294</b>     | <b>1,779,628</b>    |

# MISCELLANEOUS GRANTS

This budget reflects grants not accounted for elsewhere in the budget. It is currently being used to account for various Library Grants. This fiscal year the city is anticipating a grant award for structural repairs to the historic library on Main St.

## MISCELLANEOUS GRANTS

| ACCOUNT NUMBER                             | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|--------------------------------------------|--------------------------------|----------------|----------------|------------------|-------------------|------------------|
| 78-30-23008                                | LIBRARY LSTA GRANT,FED THRU AZ | 0              | 0              | 30,000           | 4,000             | 20,000           |
| 78-30-23011                                | LIBRARY - BAC GRANT            | 0              | 0              | 0                | 0                 | 0                |
| 78-40-23017                                | AZLA/UA MINI GRANT             | 3,704          | 0              | 0                | 0                 | 0                |
| 78-30-23112                                | LIBRARY GRANTS                 | 0              | 0              | 1,100,000        | 3,000             | 500,000          |
| 78-30-23114                                | LSTA-ANNEX PATIO               | 0              | 0              | 0                | 0                 | 0                |
| 78-30-23117                                | CQ LIBRARY VERANDA PROJECT     | 10,454         | 7,050          | 27,250           | 0                 | 27,250           |
| 78-30-23118                                | LIBRARY STORYWALK GRANT        | 3,142          | 0              | 0                | 0                 | 0                |
| 78-30-23119                                | FREEPORT CITY HALL AV EQUIP.   | 0              | 59,000         | 0                | 0                 | 0                |
| 78-30-23120                                | CONGRESSIONAL AWARD-LIBRARY    | 0              | 0              | 0                | 0                 | 700,000          |
| 78-30-23600                                | AZ OFFICE OF TOURISM           | 0              | 0              | 0                | 0                 | 0                |
| 78-30-79000                                | MISCELLANEOUS GRANTS           | 0              | 0              | 500,000          | 0                 | 500,000          |
| 78-38-99966                                | TRANSFERS FROM GENERAL FUND    | 0              | 0              | 0                | 0                 | 0                |
| <b>TOTAL MISCELLANEOUS GRANTS REVENUE:</b> |                                | <b>17,300</b>  | <b>66,050</b>  | <b>1,657,250</b> | <b>7,000</b>      | <b>1,747,250</b> |
| 78-40-23008                                | LIBRARY LSTA GRANT,FED THRU AZ | 0              | 0              | 30,000           | 4,000             | 20,000           |
| 78-40-23011                                | LIBRARY - BAC GRANT            | 0              | 0              | 0                | 0                 | 0                |
| 78-40-23012                                | FREEPORT SANJOSE LIBRARY ANNEX | 944            | 0              | 0                | 535               | 0                |
| 78-40-23013                                | LSTA SANJOSE LIBRARY ANNEX     | 190            | 320            | 0                | 448               | 0                |
| 78-40-23017                                | AZLA/UA MINI GRANT             | 3,704          | 0              | 0                | 0                 | 0                |
| 78-40-23112                                | LIBRARY GRANTS                 | 0              | 0              | 1,100,000        | 0                 | 500,000          |
| 78-40-23114                                | LSTA-ANNEX PATIO               | 0              | 0              | 0                | 0                 | 0                |
| 78-40-23117                                | CQ LIBRARY VERANDA PROJECT     | 7,151          | 7,050          | 27,250           | 0                 | 27,250           |
| 78-40-23118                                | LIBRARY STORY WALK GRANT       | 3,142          | 0              | 0                | 0                 | 0                |
| 78-40-23119                                | FREEPORT CITY HALL AV EQUIP.   | 0              | 59,000         | 0                | 0                 | 0                |
| 78-30-23120                                | CONGRESSIONAL AWARD-LIBRARY    | 0              | 0              | 0                | 0                 | 700,000          |
| 78-40-23204                                | BISBEE BIKEWAYS PHASE II       | 0              | 0              | 0                | 0                 | 0                |
| 78-40-79000                                | MISCELLANEOUS GRANTS           | 0              | 0              | 500,000          | 0                 | 500,000          |
| <b>TOTAL MISCELLANEOUS GRANTS EXPENSE:</b> |                                | <b>15,131</b>  | <b>66,370</b>  | <b>1,657,250</b> | <b>4,983</b>      | <b>1,747,250</b> |

# AMERICAN RESCUE PLAN ACT (ARPA) FUND

This fund was set up in FY22 to account for the \$872,500 received from the ARPA Grant to more clearly track and record how these funds are being spent for transparency and for Federal reporting purposes. In FY23 an additional \$872,500 was received. To date funds have been spent for several purposes including grants to non-profits, building repair & maintenance, pool repairs, parks projects, emergency equipment, sewer system repairs, grant matches, and employee retention payments.

As of March 2026, there is about \$115,000 cash remaining in this fund which has all been obligated for ongoing projects including public restroom improvements, grant matches and replacement batteries for the city's AED units.

## AMERICAN RESCUE PLAN ACT (ARPA) FUND

| ACCOUNT NUMBER             | ACCOUNT DESCRIPTION            | 2023-24 ACTUAL | 2024-25 ACTUAL | 2025-26 BUDGET | YEAR END ESTIMATE | 2026-27 PROPOSED |
|----------------------------|--------------------------------|----------------|----------------|----------------|-------------------|------------------|
| 79-30-20000                | ARPA ALLOTMENT FY23            | 0              | 0              | 0              | 0                 | 0                |
| 79-30-51000                | USE OF FUND BALANCE            | 0              | 0              | 135,000        | 177,859           | 120,000          |
| <b>TOTAL ARPA REVENUE:</b> |                                | <b>0</b>       | <b>0</b>       | <b>135,000</b> | <b>177,859</b>    | <b>120,000</b>   |
| 79-40-10035                | CITY HALL DEMOLITION           | 175            | 7,054          | 0              | 0                 | 0                |
| 79-40-20000                | FY23 ARPA EXPENSES             | 7,343          | 0              | 0              | 0                 | 0                |
| 79-40-20035                | EMPLOYEE FY22 RETENTION PYMNTS | 15,230         | 0              | 0              | 0                 | 0                |
| 79-40-20036                | BUILDING IMPROVEMENTS          | 191,327        | 81,598         | 0              | 0                 | 0                |
| 79-40-30000                | FY24 ARPA EXPENSES             | 42,952         | 19,455         | 0              | 0                 | 0                |
| 79-40-30001                | FY24 EMPLOYEE RETENTION PYMNTS | 140,252        | 0              | 0              | 0                 | 0                |
| 79-40-40000                | FY25 ARPA EXPENSES             | 0              | 184,189        | 0              | 24,546            | 0                |
| 79-40-50000                | FY26 ARPA EXPENSES             | 0              | 0              | 135,000        | 58,040            | 0                |
| 79-40-60000                | FY27 ARPA EXPENSES             | 0              | 0              | 0              | 0                 | 120,000          |
| <b>TOTAL ARPA EXPENSE:</b> |                                | <b>397,280</b> | <b>292,296</b> | <b>135,000</b> | <b>82,586</b>     | <b>120,000</b>   |

# DEBT SERVICE FUND

This fund accounts for the accumulation of resources and payment of debt related to the General Fund and Streets Fund. Payments to include:

- Police & Fire Pension Bonds
- Caterpillar Skid Steer – Streets
- 2 Enterprise Chevy Colorado's – Public Works
- Chevy Silverado – Streets
- Chevy Silverado – Parks
- 1 Chevy Tahoe – Police
- 1 Ambulance/Cardiac Monitor
- 1 Building Maintenance Van
- 1 Streets Backhoe
- 1 Streets Truck
- Copier Machines – Admin & General Govt., Admin Public Works, Police and Fire Departments and Library
- Software subscriptions that meet the requirement for reporting as an asset/debt

The transfer-in of \$400,000 from the General Fund to go towards the pension bond debt service reserve that was transferred in FY24 and FY25 will be held off in FY26 and FY27 to get some necessary projects completed in streets. The anticipated reserve balance for this bond debt will be brought to and maintained at \$1.5 million and will be used towards any unfunded liability that may accumulate in the future depending on PSPRS investment performance.

## DEBT SERVICE FUND

| ACCOUNT NUMBER                     | ACCOUNT DESCRIPTION             | 2023-24 ACTUAL   | 2024-25 ACTUAL   | 2025-26 BUDGET   | YEAR END ESTIMATE | 2026-27 PROPOSED |
|------------------------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|
| 85-35-99083                        | TRANS FROM GF-LIBRARY           | 1,183            | 1,190            | 1,190            | 1,190             | 1,190            |
| 85-38-99010                        | TRANSFER FROM GFUND ADMIN/GEN   | 2,174            | 5,400            | 3,150            | 3,150             | 3,144            |
| 85-38-99021                        | TRANSFERS FROM STREETS FUND     | 22,384           | 22,384           | 20,367           | 20,367            | 48,714           |
| 85-38-99052                        | TRANSFER FROM FINANCE           | 1,000            | 1,000            | 1,000            | 1,000             | 1,000            |
| 85-38-99054                        | TRANSFER FROM WASTE WATER       | 2,201            | 2,201            | 184              | 184               | 1,266            |
| 85-38-99056                        | TRANSFER FROM SANITATION        | 2,201            | 2,201            | 184              | 184               | 1,266            |
| 85-38-99062                        | TRANSFER FROM POLICE            | 634,249          | 650,847          | 647,952          | 647,952           | 705,218          |
| 85-38-99064                        | TRANSFER FROM FIRE DEPT         | 626,969          | 694,603          | 767,935          | 831,018           | 903,098          |
| 85-38-99074                        | TRANSFER FROM BLDG. MAINT.      | 0                | 0                | 0                | 0                 | 12,716           |
| 85-38-99075                        | TRANS FROM PW ADMIN             | 3,776            | 6,202            | 3,334            | 3,334             | 3,144            |
| 85-38-99077                        | TRANSFER FROM GARAGE            | 2,201            | 2,201            | 184              | 184               | 1,266            |
| 85-38-99079                        | TRANS FROM BLDG. INSP.          | 0                | 2,438            | 0                | 0                 | 2,750            |
| 85-38-99080                        | TRANS FROM PARKS                | 6,406            | 6,406            | 6,406            | 6,406             | 7,673            |
| 85-38-99154                        | TRANSFER FROM CD                | 0                | 2,438            | 0                | 0                 | 2,750            |
| 85-38-99910                        | GF TRANS TO DSR-PENSION BOND    | 400,000          | 400,000          | 0                | 0                 | 0                |
| <b>TOTAL DEBT SERVICE REVENUE:</b> |                                 | <b>1,704,744</b> | <b>1,799,510</b> | <b>1,451,886</b> | <b>1,514,969</b>  | <b>1,695,195</b> |
| 85-40-99010                        | RESERVE ACCUMULATION-BOND       | 0                | 0                | 0                | 0                 | 0                |
| 85-70-81000                        | PRINCIPAL PMTS, LEASE PURCHAS   | 143,577          | 127,595          | 50,777           | 95,312            | 130,279          |
| 85-70-81500                        | INTEREST PMTS, LEASE PURCHASE   | 22,947           | 12,095           | 6,589            | 26,175            | 37,618           |
| 85-70-82000                        | PRINCIPAL PMTS, PSPRS BOND DEBT | 0                | 125,000          | 265,000          | 265,000           | 410,000          |
| 85-70-82500                        | INTEREST PMYTS, PSPRS BOND DEBT | 1,138,220        | 1,136,189        | 1,129,520        | 1,128,482         | 1,117,298        |
| <b>TOTAL DEBT SERVICE EXPENSE:</b> |                                 | <b>1,304,744</b> | <b>1,400,878</b> | <b>1,451,886</b> | <b>1,514,969</b>  | <b>1,695,195</b> |

# DEBT SERVICE WASTEWATER TREATMENT PLANT

This fund accounts for the accumulation of resources and payment of debt related to the Wastewater Treatment Plant and includes the annual debt payments to WIFA for the Solar Loan and US Bank for the Wastewater Treatment Plant Debt Restructure.

## DEBT SERVICE - WASTEWATER TREATMENT PLANT

| ACCOUNT<br>NUMBER                         | ACCOUNT DESCRIPTION         | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|-------------------------------------------|-----------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 86-36-21000                               | INTEREST INCOME             | 655               | 658               | 550               | 663                  | 750                 |
| 86-38-99000                               | TRANSFERS IN - DEBT SERVICE | 624,624           | 625,000           | 625,350           | 625,350              | 623,742             |
| <b>TOTAL DEBT SERVICE - WWTP REVENUE:</b> |                             | <b>625,279</b>    | <b>625,658</b>    | <b>625,900</b>    | <b>626,013</b>       | <b>624,492</b>      |
| 86-40-98010                               | RESERVE ACCUMULATION        | 0                 | 0                 | 550               | 0                    | 750                 |
| 86-80-81000                               | PRINCIPAL PAYMENTS          | 360,440           | 373,128           | 388,000           | 387,867              | 401,659             |
| 86-80-81500                               | INTEREST PAYMENTS           | 257,542           | 243,790           | 237,350           | 236,639              | 222,083             |
| <b>TOTAL DEBT SERVICE - WWTP EXPENSE:</b> |                             | <b>617,982</b>    | <b>616,918</b>    | <b>625,900</b>    | <b>624,506</b>       | <b>624,492</b>      |

# YOUTH FUND

The Youth Fund was established as a permanent fund with \$103,000 in proceeds from the sale of properties known as the Old Police Station and Old Fire Station. The fund must maintain the principal of \$103,000. The interest income and fund balances from previous year's activity that exceeds the \$103,000 may be budgeted for expenditures consistent with the purposes of this fund.

This fund has approximately \$50,000 available to spend on projects designated by the Youth Council. No money has been spent from this fund in several years.

## YOUTH FUND

| ACCOUNT<br>NUMBER                | ACCOUNT DESCRIPTION     | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|----------------------------------|-------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 89-36-21000                      | INTEREST INCOME         | 7,607             | 6,970             | 3,000             | 4,753                | 4,500               |
| 89-36-99925                      | USE OF FUND BALANCE     | 0                 | 0                 | 10,000            | 0                    | 10,000              |
| <b>TOTAL YOUTH FUND REVENUE:</b> |                         | <b>7,607</b>      | <b>6,970</b>      | <b>13,000</b>     | <b>4,753</b>         | <b>14,500</b>       |
| 89-40-50000                      | AUTHORIZED EXPENDITURES | 0                 | 0                 | 13,000            | 0                    | 14,500              |
| <b>TOTAL YOUTH FUND EXPENSE:</b> |                         | <b>0</b>          | <b>0</b>          | <b>13,000</b>     | <b>0</b>             | <b>14,500</b>       |

# BISBEE BUS FUND

The Bisbee Bus operations are funded through the Arizona Department of Transportation's (ADOT) 5311 program, a SEAGO AAA grant, and bus fares. The costs of the bus program are not 100% covered by these sources; General Funds are utilized to cover any revenue shortfall (aka Grant Match).

The day-to-day operations of the Bisbee Bus are contracted through the City of Douglas which provides drivers, safety training, and oversight of operations, ridership, marketing, and administration. The Bisbee Bus runs a fixed route deviated service Monday through Friday 6:00 a.m. to 6:20 p.m. and Saturdays from 9:00 a.m. to 3:35 p.m. This service is provided year-round except for holidays. The route includes Old Bisbee, Warren, Saginaw, Tintown, San Jose, and Naco. On weekdays, the bus makes 10 round trips per day and runs an early morning commuter route. Saturdays the bus makes 4 round trips. The cost to ride the bus is \$1.00 for adults, \$0.50 for seniors, and \$0.25 for students. Assistance is available for seniors and disabled riders to obtain reduced fare passes.

## BISBEE BUS FUND

| ACCOUNT<br>NUMBER                     | ACCOUNT DESCRIPTION               | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|---------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 96-30-50040                           | COCHISE COUNTY SUPPORT            | 0                 | 0                 | 0                 | 0                    | 40,000              |
| 96-30-50041                           | COCHISE COUNTY SHERIFF'S OFFICE   | 0                 | 0                 | 0                 | 0                    | 2,575               |
| 96-30-50045                           | SEAGO AAA                         | 24,109            | 34,701            | 25,000            | 31,716               | 35,000              |
| 96-30-50050                           | BUS LOCAL SHARE                   | 14,618            | 14,464            | 14,000            | 12,868               | 0                   |
| 96-30-50051                           | FARES/DONATIONS                   | 0                 | 0                 | 0                 | 0                    | 11,000              |
| 96-30-50060                           | FEDERAL SHARE                     | 202,983           | 145,941           | 254,000           | 225,980              | 679,405             |
| 96-36-11087                           | INSURANCE REIMBURSEMENTS          | 0                 | 0                 | 0                 | 0                    | 10,000              |
| 96-38-99010                           | BUS LOCAL SHARE-GRANT MATCH       | 61,518            | 96,769            | 66,882            | 72,699               | 54,403              |
| <b>TOTAL BISBEE BUS FUND REVENUE:</b> |                                   | <b>303,227</b>    | <b>291,875</b>    | <b>359,882</b>    | <b>343,264</b>       | <b>832,383</b>      |
| 96-40-11000                           | ADMIN. SALARIES DIRECT            | 0                 | 0                 | 0                 | 0                    | 50,000              |
| 96-40-11050                           | ADMIN. INDIRECT SUPPORT - FINANCE | 0                 | 0                 | 0                 | 0                    | 8,000               |
| 96-40-11051                           | ADMIN. INDIRECT SUPPORT - ADMIN.  | 0                 | 0                 | 0                 | 0                    | 8,000               |
| 96-40-11100                           | F.I.C.A.                          | 0                 | 0                 | 0                 | 0                    | 3,100               |
| 96-40-11200                           | MEDICARE                          | 0                 | 0                 | 0                 | 0                    | 725                 |
| 96-40-11300                           | A.S.R.S.                          | 0                 | 0                 | 0                 | 0                    | 5,990               |
| 96-40-11500                           | MEDICAL INSURANCE                 | 0                 | 0                 | 0                 | 0                    | 7,577               |
| 96-40-11501                           | STANDARD DISABILITY INSURANCE     | 0                 | 0                 | 0                 | 0                    | 269                 |
| 96-40-11502                           | MEDICAL INS. DEPENDENT SUPPL.     | 0                 | 0                 | 0                 | 0                    | 2,052               |
| 96-40-11505                           | DEFERRED COMP                     | 0                 | 0                 | 0                 | 0                    | 840                 |
| 96-40-11510                           | DENTAL INSURANCE                  | 0                 | 0                 | 0                 | 0                    | 737                 |
| 96-40-11600                           | LIFE INSURANCE                    | 0                 | 0                 | 0                 | 0                    | 126                 |
| 96-40-11700                           | WORKERS COMPENSATION              | 0                 | 0                 | 0                 | 0                    | 124                 |
| <b>BUS PERSONNEL:</b>                 |                                   | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>             | <b>87,540</b>       |

## BISBEE BUS FUND

| ACCOUNT<br>NUMBER                     | ACCOUNT DESCRIPTION            | 2023-24<br>ACTUAL | 2024-25<br>ACTUAL | 2025-26<br>BUDGET | YEAR END<br>ESTIMATE | 2026-27<br>PROPOSED |
|---------------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| 96-40-12300                           | UNIFORMS                       | 0                 | 0                 | 0                 | 0                    | 1,200               |
| 96-40-13100                           | TRAVEL/NON-TRAINING ADMIN      | 0                 | 0                 | 0                 | 0                    | 1,500               |
| 96-40-13300                           | TRAVEL/NON-TRAINING OPERATIONS | 0                 | 0                 | 0                 | 0                    | 500                 |
| 96-40-13400                           | SUBSTANCE ABUSE PROGRAM        | 0                 | 0                 | 0                 | 0                    | 600                 |
| 96-40-20000                           | UTILITIES                      | 0                 | 0                 | 0                 | 0                    | 3,500               |
| 96-40-24000                           | PHONES/INTERNET                | 0                 | 0                 | 0                 | 0                    | 1,800               |
| 96-40-31000                           | PROFESSIONAL SERVICES          | 0                 | 0                 | 0                 | 0                    | 20,000              |
| 96-40-31200                           | PROGRAM AUDIT                  | 0                 | 0                 | 0                 | 0                    | 2,000               |
| 96-40-36000                           | SCHEDULING & MAINT. SOFTWARE   | 0                 | 0                 | 0                 | 0                    | 4,200               |
| 96-40-37000                           | PROPERTY, CASUALTY, LIABILITY  | 5,467             | 4,371             | 5,212             | 9,726                | 11,425              |
| 96-40-41505                           | ADMIN SUPPLIES                 | 1,848             | 1,291             | 12,000            | 43,451               | 1,000               |
| 96-40-41606                           | OPERATIONS CONTRACTOR          | 227,125           | 235,972           | 257,000           | 249,469              | 283,597             |
| 96-40-41607                           | PREVENTIVE MAINTENANCE         | 9,274             | 21,481            | 20,000            | 13,261               | 25,000              |
| 96-40-42020                           | PRINTING                       | 0                 | 0                 | 0                 | 0                    | 700                 |
| 96-40-42040                           | MARKETING/ADVERTISING          | 0                 | 0                 | 0                 | 0                    | 3,000               |
| 96-40-42050                           | COMPUTER/COPIER EQUIP.         | 0                 | 0                 | 0                 | 0                    | 2,700               |
| 96-40-43500                           | POSTAGE                        | 29                | 39                | 50                | 67                   | 50                  |
| 96-40-46000                           | OPERATING SUPPLIES             | 0                 | 0                 | 0                 | 0                    | 1,800               |
| 96-40-50100                           | FACILITIES                     | 0                 | 0                 | 0                 | 0                    | 1,500               |
| 96-40-55000                           | REPAIRS                        | 0                 | 0                 | 0                 | 0                    | 20,000              |
| 96-40-55200                           | RADIO/COMMUNICATIONS EQUIP.    | 0                 | 0                 | 0                 | 0                    | 3,600               |
| 96-40-62000                           | FUEL                           | 26,798            | 28,721            | 30,000            | 20,935               | 17,815              |
| 96-40-91000                           | CAPITAL PURCHASES              | 36,313            | 0                 | 35,620            | 2,854                | 312,356             |
| 96-40-91500                           | CAPITAL PREVENTIVE MAINTENANCE | 0                 | 0                 | 0                 | 0                    | 25,000              |
| 96-40-99998                           | GF INTERNAL SVCS               | 0                 | 0                 | 0                 | 3,502                | 0                   |
| <b>TOTAL BISBEE BUS FUND EXPENSE:</b> |                                | <b>306,854</b>    | <b>291,875</b>    | <b>359,882</b>    | <b>343,264</b>       | <b>832,383</b>      |

# CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund was established by City Council to receive monies from the sale of City assets, mostly land owned by the City and determined to be surplus property. By ordinance, the proceeds from the sale of City assets are required to be placed in the Capital Improvements Fund. The Capital Improvements Fund is used to account for the financial resources to be used for the acquisition or construction of major capital facilities. Sources of funding may also include transfers from the General Fund, Special Revenue Funds, Enterprise Funds, or grant funding, along with the use of reserves where appropriate.

In FY23 the \$2,000,000 from insurance reimbursement from the City Hall fire was transferred into this fund along with contributions from the Visitor Center, Streets, Wastewater, Sanitation and Queen Mine. FY24 and again in FY25 includes additional contributions from these funds and any other land sale. These combined funds went towards covering the costs to rebuild City Hall; however, fund balance is short of what was needed. The sale of the Hillcrest building is expected to make up for most of this shortfall.

## CAPITAL IMPROVEMENTS FUND

| ACCOUNT NUMBER                                  | ACCOUNT DESCRIPTION           | 2023-24 ACTUAL     | 2024-25 ACTUAL     | 2025-26 BUDGET     | YEAR END ESTIMATE  | 2026-27 PROPOSED   |
|-------------------------------------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 99-30-50999                                     | MISC. INCOME                  | 6,062              | 6,958              | 10,000             | 31,037             | 10,000             |
| 99-30-51000                                     | CONTRIBUTIONS                 | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99-36-50013                                     | SALE OF HILLCREST             | 0                  | 0                  | 0                  | 0                  | 600,000            |
| 99-38-51000                                     | USE OF RESERVES               | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99-38-99010                                     | TRANSFERS FROM GENERAL FUND   | 0                  | 551,730            | 0                  | 0                  | 0                  |
| 99-38-99020                                     | TRANSFERS FROM VISITOR CENTER | 20,000             | 20,000             | 400,000            | 108,344            | 0                  |
| 99-38-99021                                     | TRANSFERS FROM STREETS        | 20,540             | 20,540             | 0                  | 0                  | 0                  |
| 99-38-99054                                     | TRANSFERS FROM WASTE WATER    | 63,800             | 63,800             | 0                  | 0                  | 0                  |
| 99-38-99056                                     | TRANSFERS FROM SANITATION     | 20,000             | 20,000             | 0                  | 0                  | 0                  |
| 99-38-99059                                     | TRANSFERS FROM QUEEN MINE     | 21,720             | 21,720             | 0                  | 0                  | 0                  |
| <b>TOTAL CAPITAL IMPROVEMENTS FUND REVENUE:</b> |                               | <b>152,122</b>     | <b>704,748</b>     | <b>410,000</b>     | <b>139,381</b>     | <b>610,000</b>     |
| 99-40-05409                                     | CITY HALL BUILDING            | 1,344,483          | 3,080,398          | 0                  | 232,100            | 0                  |
| 99-40-20020                                     | VISITOR CENTER BUILDING       | 0                  | 0                  | 410,000            | 0                  | 200,000            |
| 99-40-99900                                     | FUND BALANCE REPAY            | 0                  | 0                  | 0                  | 0                  | 410,000            |
| <b>TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE:</b> |                               | <b>1,344,483</b>   | <b>3,080,398</b>   | <b>410,000</b>     | <b>232,100</b>     | <b>610,000</b>     |
| <b>TOTAL REVENUE ALL FUNDS:</b>                 |                               | <b>21,607,552</b>  | <b>24,947,020</b>  | <b>172,073,982</b> | <b>23,205,916</b>  | <b>149,843,955</b> |
| <b>TOTAL EXPENSES ALL FUNDS:</b>                |                               | <b>23,003,662</b>  | <b>28,719,802</b>  | <b>172,073,982</b> | <b>24,673,782</b>  | <b>149,843,955</b> |
| <b>TOTAL REVENUE OVER EXPENSES ALL FUNDS:</b>   |                               | <b>(1,396,110)</b> | <b>(3,772,782)</b> | <b>0</b>           | <b>(1,467,866)</b> | <b>0</b>           |