

City of Bisbee

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City of Bisbee
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	7,141,842	64,048,644	2,310,231	3,976,784	0	5,379,689	0	82,857,190
2024	Actual expenditures/expenses**	E	2	6,269,551	4,756,382	1,909,881	480,000	0	4,758,307	0	18,174,121
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2025	Primary property tax levy	B	4	1,351,729							1,351,729
2025	Secondary property tax levy	B	5								0
2025	Estimated revenues other than property taxes	C	6	6,695,071	155,598,298	350	600,000	0	5,136,500	0	168,030,219
2025	Other financing sources	D	7	952,308	1,596,633	0	2,900,000	0	2,018,121	0	7,467,062
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	1,880,563	557,676	2,415,233	146,060	0	0	0	4,999,532
2025	Interfund Transfers (out)	D	10	3,291,877	281,785	0	0	0	1,425,870	0	4,999,532
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	7,587,794	157,470,822	2,415,583	3,646,060	0	5,728,751	0	176,849,010
2025	Budgeted expenditures/expenses	E	13	7,587,794	157,470,822	2,415,583	3,646,060	0	5,728,751	0	176,849,010

Expenditure limitation comparison

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation or voter-approved alternative expenditure limitation

	2024	2025
1	\$ 82,857,190	\$ 176,849,010
2		
3	82,857,190	176,849,010
4		
5	\$ 82,857,190	\$ 176,849,010
6	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City of Bisbee
Tax levy and tax rate information
Fiscal year 2025

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,292,059</u>	\$ <u>1,351,729</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,292,059</u>	\$ <u>1,351,729</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,292,059</u>	\$ <u>1,351,729</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,292,059</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>1,292,059</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>1,292,059</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 3.0059	_____ 3.0163
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 3.0059	_____ 3.0163
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

City of Bisbee
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
City Sales Tax	\$ 2,427,600	\$ 3,038,187	\$ 2,900,000
Licenses and permits			
Building/Sign Permits	100,000	125,584	110,000
Hot Work Permits	500	600	600
Burn Permits	150	50	50
Business Licenses	75,000	85,000	85,000
Liquor Licenses	1,000	850	1,000
Special Event Licenses	2,000	3,189	3,000
Dog License Fees/Impound Fees	1,000	367	500
Intergovernmental			
State Sales Tax	739,297	756,214	764,096
Vehicle License Tax	314,549	293,954	315,887
Urban Revenue Sharing (Income Tax)	1,316,964	1,327,078	1,075,523
Charges for services			
Planning/Zoning Applications	10,000	12,509	10,000
Plan Examination Fee	10,000	24,879	15,000
Library Fees	6,000	7,708	8,000
Fire Inspection-Initial	2,000	1,400	2,000
Fire Inspection-Renewal/Annual	6,000	2,133	5,000
Fire Inspection-Follow-up Compliance		100	500
Cemetery Plot Fees	9,000	8,333	8,000
Cemetery Maintenance Fees	4,000	3,267	3,000
Public Copy Fees	600	1,780	1,200
City Clerk Clerical Fees	200		200
Vehicle Impound Fees	30,000	38,443	30,000
Towing Fees	20,000	19,888	20,000
Parks Use Permit	7,000	7,255	10,000
Vendor Fees		365	
Franchise Fees	188,000	188,000	190,000
Pool Admissions	10,000	5,000	10,000
Ambulance Fees	700,000	601,894	620,000
Wildland Fire Services	50,000	10,000	50,000
Fire Department Out of City Services	1,000	4,000	2,000
New Construction Plan Review-Fire	15,000	6,008	10,000
Fines and forfeits			
Code Violation Fines	3,000	8,221	10,000
Municipal Court Fines	100	3,000	100
Library Fines			
Interest on investments			
Interest Earned	100,000	248,975	200,000
Contributions			
Donations - Miscellaneous	100		100
Donations - Recreational	100		
Donations - Police	1,000	5	
Donations - Pool			
Donations - Fire Department	100		
Donations - Library	5,000	140	
Miscellaneous			
Service Reimbursement - Police Dept.	1,000	2,574	1,000
Police Vehicle Use Fees	1,000	5,723	1,000
Service Reimbursement - Fire Dept.	500	680	500
Insurance Reimbursement	5,000	1,066	100,000
DEMA Reimbursement		4,125	
Over/Short		(21)	
Rental Income	58,405	58,405	59,815
City Auction Funds	15,000	4,599	6,000
Police Smart & Safe AZ Fund	30,000	26,446	26,500
Fire Smart & Safe AZ Fund	30,000	37,024	37,000
Sewer Line Royalty	1,000	684	700
EV Charging Stations		1,400	1,800
Total General Fund	\$ 6,298,165	\$ 6,977,081	\$ 6,695,071

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City of Bisbee
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special Revenue Funds			
Streets			
Highway User Revenue Fund (H.U.R.F.)	\$ 499,147	\$ 497,157	\$ 506,488
1% Sales Tax Increase	486,200	511,963	500,000
Cemetery Open/Close Fees	5,500	5,067	4,000
Service Reimbursement - Other		19,484	
Street Pavement Cut Fees	19,000	1,131	5,000
Right of Way Permits	5,500	4,423	5,000
Interest LGIP	10	35	24
	\$ 1,015,357	\$ 1,039,260	\$ 1,020,512
Other			
Government Grants	\$ 46,200,000	\$ 546,793	\$ 90,546,000
Public Safety Grants	1,319,000	45,000	2,265,000
Transportation Grants	150,000		
Camp Naco Grants	6,100,000	3,475,399	5,282,486
Tourism/Visitor Center	240,000	265,955	260,000
R.I.C.O.	117,000	7,431	117,000
Bisbee Arts Commission	16,050	10,580	16,580
Housing Initiative	400,000	270,140	400,000
Miscellaneous Donations	1,018,200	25,448	1,025,500
Airport	46,000	49,398	50,720
Police Special Revenue & Grants	1,721,500	693,336	2,754,000
Bisbee Public Works Grants	1,000,000	62,365	50,000,000
Miscellaneous Grants	750,500	18,215	1,625,500
American Rescue Plan Act (ARPA)			
Youth Program Fund	2,000	7,541	3,000
Bisbee Bus Fund	326,403	224,415	232,000
	\$ 59,406,653	\$ 5,702,016	\$ 154,577,786
Total Special Revenue Funds	\$ 60,422,010	\$ 6,741,276	\$ 155,598,298

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Debt Service Funds

Debt Service - G.O. Debt	\$	\$	\$
Debt Service - WWTP Debt	350	656	350
Total Debt Service Funds	\$ 350	\$ 656	\$ 350

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Capital Projects Funds

Capital Improvements Fund	\$ 600,000	\$ 8,083	\$ 600,000
Total capital projects funds	\$ 600,000	\$ 8,083	\$ 600,000

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Enterprise Funds

Wastewater	\$ 2,636,300	\$ 2,715,936	\$ 2,777,400
Sanitation	1,221,000	1,249,119	1,258,500
Queen Mine Tour	1,100,600	1,350,187	1,100,600
Total enterprise funds	\$ 4,957,900	\$ 5,315,242	\$ 5,136,500

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Total all funds \$ 72,278,425 \$ 19,042,338 \$ 168,030,219

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City of Bisbee
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 952,308	\$	\$ 1,880,563	\$ 3,291,877
Total General Fund	\$ 952,308	\$	\$ 1,880,563	\$ 3,291,877
Special revenue funds				
General Government Grants	\$	\$	\$	\$
Public Safety - Fire Grants			500,000	
Transportation Grants				
Camp Naco Grants	461,633			46,645
Tourism/Visitor Center				43,444
Streets	450,000			186,236
R.I.C.O.				
Bisbee Arts Commission	5,000			
Housing Initiative				
Miscellaneous Donations				
Airport			5,002	5,460
Police Special Revenue & Grants				
Public Works Grants				
Miscellaneous Grants				
American Rescue Plan Act (ARPA)	670,000			
Youth Fund	10,000			
Bisbee Bus Fund			52,674	
Total special revenue funds	\$ 1,596,633	\$	\$ 557,676	\$ 281,785
Debt service funds				
Debt Service - G.O. Debt	\$	\$	\$ 1,790,233	\$
Debt Service - WWTP Debt			625,000	
Total debt service funds	\$	\$	\$ 2,415,233	\$
Capital projects funds				
Capital Improvements Fund	\$ 2,900,000	\$	\$ 146,060	\$
Total capital projects funds	\$ 2,900,000	\$	\$ 146,060	\$
Enterprise funds				
Wastewater	\$ 1,279,794	\$	\$	\$ 1,083,154
Sanitation	213,882			162,723
Queen Mine Tour	524,445			179,993
Total enterprise funds	\$ 2,018,121	\$	\$	\$ 1,425,870
Total all funds	\$ 7,467,062	\$	\$ 4,999,532	\$ 4,999,532

City of Bisbee
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Mayor & Council	\$ 38,714	\$	\$ 35,610	\$ 46,415
City Manager	150,092		140,754	159,424
Finance	472,085		475,366	499,635
City Clerk	176,768		170,188	190,061
Community Development	250,923		233,052	276,647
Admin & General Government	249,107		214,192	208,843
Personnel	99,493		101,910	168,330
Legal Services	145,000		103,000	150,000
Water Systems	11,200		8,788	11,500
Information Systems	73,800		89,326	86,500
Police Department	1,960,162		1,669,603	1,996,373
Fire Department	2,247,392		1,822,756	2,232,896
City Magistrate	59,315		59,315	82,735
Cemetery	5,280		2,502	5,580
Building Maintenance	156,414		111,858	211,757
Public Works Admin	158,619		165,364	166,782
Garage	157,398		149,746	171,853
Building Inspector	100,565		100,839	153,640
Parks	210,728		204,959	262,390
Swimming Pool	67,232		51,380	74,922
Library	228,451		226,600	256,835
Senior Center	23,104		22,443	24,676
Contingency	100,000		110,000	150,000
Total General Fund	\$ 7,141,842	\$	\$ 6,269,551	\$ 7,587,794
Special revenue funds				
General Government Grants	\$ 46,200,000	\$	\$ 546,793	\$ 90,546,000
Public Safety - Fire Grants	1,346,000		46,338	2,765,000
Transportation Grants	150,000			
Camp Naco Grants	7,910,309		489,236	5,697,474
Tourism/Visitor Center	254,038		250,971	216,556
Streets	1,820,682		1,453,464	1,284,276
R.I.C.O.	117,000		7,431	117,000
Bisbee Arts Commission	21,050		12,158	21,580
Housing Initiative	400,000		277,526	400,000
Miscellaneous Donations	1,018,200		11,645	1,025,500
Airport	50,962		49,280	50,262
Police Special Revenue & Grants	1,721,500		693,336	2,754,000
Public Works Grants	1,000,000		62,365	50,000,000
Miscellaneous Grants	750,500		18,215	1,625,500
American Rescue Plan Act	910,000		540,083	670,000
Youth Fund	12,000			13,000
Bisbee Bus Fund	366,403		297,541	284,674
Total special revenue funds	\$ 64,048,644	\$	\$ 4,756,382	\$ 157,470,822
Debt service funds				
Debt Service - G.O. Debt	\$ 1,685,257	\$	\$ 1,285,257	\$ 1,790,233
Debt Service - WWTP Debt	624,974		624,624	625,350
Total debt service funds	\$ 2,310,231	\$	\$ 1,909,881	\$ 2,415,583
Capital projects funds				
Capital Improvements Fund	\$ 3,976,784	\$	\$ 480,000	\$ 3,646,060
Total capital projects funds	\$ 3,976,784	\$	\$ 480,000	\$ 3,646,060
Enterprise funds				
Wastewater	\$ 2,898,669	\$	\$ 2,717,050	\$ 2,974,040
Sanitation	1,086,024		1,029,574	1,309,659
Queen Mine Tour	1,394,996		1,011,683	1,445,052
Total enterprise funds	\$ 5,379,689	\$	\$ 4,758,307	\$ 5,728,751
Total all funds	\$ 82,857,190	\$	\$ 18,174,121	\$ 176,849,010

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City of Bisbee
Expenditures/expenses by department
Fiscal year 2025

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2024	2024	2024	2025
City Manager				
General Fund:	\$	\$	\$	\$
City Manager	150,092		140,754	159,424
Personnel	99,493		101,910	168,330
City Magistrate	59,315		59,315	82,735
Contingency	100,000		110,000	150,000
Special Revenue Funds:				
Miscellaneous Donations	1,018,200		11,645	1,025,500
ARPA Grant	910,000		540,083	670,000
Capital Project Funds:				
Capital Improvements	3,976,784		480,000	3,646,060
Department total	\$ 6,313,884	\$	\$ 1,443,707	\$ 5,902,049
City Clerk				
General Fund:	\$	\$	\$	\$
Mayor & Council	38,714		35,610	46,415
City Clerk	176,768		170,188	190,061
Admin & General Govt.	249,107		214,192	208,843
Information Systems	73,800		89,326	86,500
Department total	\$ 538,389	\$	\$ 509,316	\$ 531,819
Finance				
General Fund:	\$	\$	\$	\$
Finance	472,085		475,366	499,635
Debt Service Funds:				
Debt Service - G.O. Debt	1,685,257		1,285,257	1,790,233
Debt Service - WWTP Debt	624,974		624,624	625,350
Department total	\$ 2,782,316	\$	\$ 2,385,247	\$ 2,915,218
Legal Services				
General Fund:	\$	\$	\$	\$
Legal Services	145,000		103,000	150,000
Department total	\$ 145,000	\$	\$ 103,000	\$ 150,000
Library				
General Fund:	\$	\$	\$	\$
Library	228,451		226,600	256,835
Department total	\$ 228,451	\$	\$ 226,600	\$ 256,835
Community Development				
General Fund:	\$	\$	\$	\$
Community Development	250,923		233,052	276,647
Building Inspector	100,565		100,839	153,640
Special Revenue Funds:				
General Government Grants	46,200,000		546,793	90,546,000
Tourism/Visitor Center	254,038		250,971	216,556
Bisbee Arts Commission	21,050		12,158	21,580
Housing Initiative	400,000		277,526	400,000
Miscellaneous Grants	750,500		18,215	1,625,500
Bisbee Bus	366,403		297,541	284,674
Enterprise Funds:				
Queen Mine Tour	1,394,996		1,011,683	1,445,052
Department total	\$ 49,738,475	\$	\$ 2,748,778	\$ 94,969,649

City of Bisbee
Expenditures/expenses by department
Fiscal year

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	(1)	(1)	(1)	
Police Department				
General Fund:	\$	\$	\$	\$
Police Department	1,960,162		1,669,603	1,996,373
Special Revenue Funds:				
R.I.C.O.	117,000		7,431	117,000
Police Special Rev. & Grants	1,721,500		693,336	2,754,000
Department total	\$ 3,798,662	\$	\$ 2,370,370	\$ 4,867,373
Fire Department				
General Fund:	\$	\$	\$	\$
Fire Department	2,247,392		1,822,756	2,232,896
Special Revenue Funds:				
Public Safety - Fire Grants	1,346,000		46,338	2,765,000
Department total	\$ 3,593,392	\$	\$ 1,869,094	\$ 4,997,896
Public Works				
General Fund:	\$	\$	\$	\$
Water Systems	11,200		8,788	11,500
Cemetery	5,280		2,502	5,580
Building Maintenance	156,414		111,858	211,757
Public Works Admin	158,619		165,364	166,782
Garage	157,398		149,746	171,853
Parks	210,728		204,959	262,390
Swimming Pool	67,232		51,380	74,922
Senior Center	23,104		22,443	24,676
Special Revenue Funds:				
Transportation Grants	150,000			
Camp Naco Grants	7,910,309		489,236	5,697,474
Streets	1,820,682		1,453,464	1,284,276
Airport	50,962		49,280	50,262
Public Works Grants	1,000,000		62,365	50,000,000
Youth Fund	12,000			13,000
Enterprise Funds:				
Wastewater	2,898,669		2,717,050	2,974,040
Sanitation	1,086,024		1,029,574	1,309,659
Department total	\$ 15,718,621	\$	\$ 6,518,009	\$ 62,258,171
Total All Funds	\$ 82,857,190	\$	\$ 18,174,121	\$ 176,849,010

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City of Bisbee
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	68	\$ 3,895,320	\$ 459,132	\$ 439,467	\$ 470,476	\$ 5,264,395
Special revenue funds						
Camp Naco	4	\$ 208,437	\$ 24,179	\$ 28,865	\$ 25,808	\$ 287,289
Tourism/Visitor Center	2	69,670	8,549	7,216	7,428	92,863
Streets	5	206,731	25,366	33,195	38,742	304,034
Total special revenue funds	11	\$ 484,838	\$ 58,094	\$ 69,276	\$ 71,978	\$ 684,186
Enterprise funds						
Wastewater	5	\$ 229,911	\$ 28,210	\$ 33,916	\$ 32,201	\$ 324,238
Sanitation	9	366,249	41,212	56,286	62,400	526,147
Queen Mine Tour	11	423,582	42,053	39,689	59,475	564,799
Total enterprise funds	25	\$ 1,019,742	\$ 111,475	\$ 129,891	\$ 154,076	\$ 1,415,184
Total all funds	104	\$ 5,399,900	\$ 628,701	\$ 638,634	\$ 696,530	\$ 7,363,765