

Official Budget Forms

City of Bisbee

Fiscal year 2026

City of Bisbee

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Fiscal year 2026

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City of Bisbee
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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		
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	7,587,794	157,470,822	2,415,583	3,646,060	0	5,728,751	0	176,849,010
2025	Actual expenditures/expenses**	E	2	6,728,717	5,110,774	2,415,816	3,100,000	0	4,561,083	0	21,916,390
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2026	Primary property tax levy	B	4	1,430,821							1,430,821
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	6,810,035	147,965,920	550	10,000	0	5,207,733	0	159,994,238
2026	Other financing sources	D	7	293,432	2,844,705	0	0	0	2,638,249	0	5,776,386
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	1,972,190	423,111	2,077,236	400,000	0	0	0	4,872,537
2026	Interfund Transfers (out)	D	10	2,475,512	626,554	0	0	0	1,770,471	0	4,872,537
2026	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
2026	Total financial resources available		12	8,030,966	150,607,182	2,077,786	410,000	0	6,075,511	0	167,201,445
2026	Budgeted expenditures/expenses	E	13	8,030,966	150,607,182	2,077,786	410,000	0	6,075,511	0	167,201,445

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

	2025	2026
1 Budgeted expenditures/expenses	\$ 176,849,010	\$ 167,201,445
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	176,849,010	167,201,445
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 176,849,010	\$ 167,201,445
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$	\$

 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 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,351,729</u>	\$ <u>1,430,821</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>1,351,729</u>	\$ <u>1,430,821</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,351,729</u>	\$ <u>1,430,821</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,351,729</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>1,351,729</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>1,351,729</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 3.0163	_____ 3.0061
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 3.0163	_____ 3.0061
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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 2,900,000	\$ 3,093,711	\$ 3,000,000
Licenses and permits			
Building/Sign Permits	110,000	176,103	150,000
Hot Work Permits	600	300	300
Burn Permit	50	50	50
Business Licenses	85,000	85,000	85,000
Liquor Licenses	1,000	3,000	1,000
Special Event Licenses	3,000	8,000	6,000
Dog License Fees/Impound Fees	500	533	500
Intergovernmental			
State Sales Tax	764,096	703,879	769,800
Vehicle License Tax	315,887	307,910	331,209
Urban Revenue Sharing (Income Tax)	1,075,523	1,062,363	993,711
Charges for services			
Planning/Zoning Applications	10,000	15,239	14,000
Plan Examination Fee	15,000	51,350	20,000
Library Fees	8,000	9,882	8,600
Fire Inspection - Initial	2,000	1,000	2,000
Fire Inspection - Renewal/Annual	5,000	1,467	5,000
Fire Inspection - Follow-up Compliance	500		500
Cemetery Plot Fees	8,000	7,693	8,000
Cemetery Maintenance Fees	3,000	3,733	3,000
Public Copy Fees	1,200	656	1,000
City Clerk Clerical Fees	200	81	50
Vehicle Impound Fees	30,000	16,900	25,000
Towing Fees	20,000	11,431	15,000
Parks Use Permit	10,000	5,220	7,000
Vendor Fees		108	
Franchise Fees	190,000	224,000	200,000
Pool Admissions	10,000	10,000	9,500
Ambulance Fees	620,000	674,051	650,000
Wildland Fire Services	50,000	30,424	50,000
Fire Department Out of City Services	2,000		
New Construction Plan Review - Fire	10,000	1,800	2,100
Fines and forfeits			
Code Violation Fines	10,000	21,135	16,500
Municipal Court Fines	100	1,246	100
Main Street Fire Reimbursement		6,000	6,000
Library Fines			

City of Bisbee
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Interest on investments			
Interest Earned	200,000	233,429	180,000
Contributions			
Donations - Miscellaneous	100	100	100
Donations - Recreational		135	
Donations - Animal Shelter		100	
Donations - Library		200	
Miscellaneous			
Service Reimbursement - Police Dept.	1,000		1,000
Police Vehicle Use Fees	1,000	3,373	1,000
Service Reimbursement - Fire Dept.	500		500
Insurance Reimbursement	100,000	1,093	100,000
Over/Short		27	
Rental Income	59,815	59,815	59,815
City Auction Finds	6,000	2,473	5,000
Police Smart & Safe AZ Fund	26,500	35,222	35,000
Fire Smart & Safe AZ Fund	37,000	46,059	46,000
Sewer Line Royalty	700	836	700
EV Charging Stations	1,800		
Total General Fund	\$ 6,695,071	\$ 6,917,127	\$ 6,810,035

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special Revenue Funds			
Streets			
Highway User Revenue Fund (H.U.R.F.)	\$ 506,488	\$ 507,685	\$ 537,551
1% Sales Tax Increase	500,000	472,655	795,000
Cemetery Open/Close Fees	4,000	4,200	3,300
Street Pavement Cut Fees	5,000	2,267	3,400
Right of Way Permits	5,000	14,680	5,000
EV Charging Stations		3,038	3,765
Interest LGIP	24	27	30
	<u>\$ 1,020,512</u>	<u>\$ 1,004,552</u>	<u>\$ 1,348,046</u>
Other			
Government Grants	\$ 90,546,000	\$ 1,094,047	\$ 83,505,000
Public Safety - Fire Grants	2,265,000	117,330	1,912,500
Transportation Grants			150,000
Camp Naco Grants	5,282,486	1,246,799	2,815,574
Tourism/Visitor Center	260,000	393,713	300,000
R.I.C.O.	117,000		117,000
Bisbee Arts Commission	16,580	9,135	21,080
Housing Initiative	400,000	372,889	1,000,000
Miscellaneous Donations	1,025,500	8,538	1,026,000
Airport	50,720	43,194	48,720
Police Special Revenue & Grants	2,754,000	407,306	2,754,000
Bisbee Public Works Grants	50,000,000		51,014,750
Miscellaneous Grants	1,625,500	67,657	1,657,250
American Rescue Plan Act (ARPA)			
Youth Program Fund	3,000	5,707	3,000
Bisbee Bus Fund	232,000	218,429	293,000
	<u>\$ 154,577,786</u>	<u>\$ 3,984,744</u>	<u>\$ 146,617,874</u>
Total special revenue funds	<u>\$ 155,598,298</u>	<u>\$ 4,989,296</u>	<u>\$ 147,965,920</u>
Debt service funds			
Debt Service - G.O. Debt	\$	\$	\$
Debt Service - WWTP Debt	350	583	550
Total debt service funds	<u>\$ 350</u>	<u>\$ 583</u>	<u>\$ 550</u>
Capital projects funds			
Capital Improvements Fund	\$ 600,000	\$ 758,344	\$ 10,000
Total capital projects funds	<u>\$ 600,000</u>	<u>\$ 758,344</u>	<u>\$ 10,000</u>
Enterprise funds			
Wastewater	\$ 2,777,400	\$ 2,766,795	\$ 2,824,483
Sanitation	1,258,500	1,251,530	1,257,500
Queen Mine Tour	1,100,600	1,355,080	1,125,750
Total enterprise funds	<u>\$ 5,136,500</u>	<u>\$ 5,373,405</u>	<u>\$ 5,207,733</u>
Total all funds	<u>\$ 168,030,219</u>	<u>\$ 19,043,307</u>	<u>\$ 159,994,238</u>

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 293,432	\$	\$ 1,972,190	\$ 2,475,512
Total General Fund	\$ 293,432	\$	\$ 1,972,190	\$ 2,475,512
Special revenue funds				
General Government Grants	\$	\$	\$	\$
Public Safety - Fire Grants			12,500	
Transportation Grants				
Camp Naco Grants	2,294,705			46,645
Tourism/Visitor Center	400,000			429,768
Streets				144,272
R.I.C.O.				
Bisbee Arts Commission	5,000			
Housing Initiative				
Miscellaneous Donations				
Airport			5,479	5,869
Police Special Revenue & Grants				
Public Works Grants			338,250	
Miscellaneous Grants				
American Rescue Plan Act (ARPA)	135,000			
Youth Fund	10,000			
Bisbee Bus Fund			66,882	
Total special revenue funds	\$ 2,844,705	\$	\$ 423,111	\$ 626,554
Debt service funds				
Debt Service - G.O. Debt	\$	\$	\$ 1,451,886	\$
Debt Service - WWTP Debt			625,350	
Total debt service funds	\$	\$	\$ 2,077,236	\$
Capital projects funds				
Capital Improvements Fund	\$	\$	\$ 400,000	\$
Total capital projects funds	\$	\$	\$ 400,000	\$
Enterprise funds				
Wastewater	\$ 1,796,073	\$	\$	\$ 1,407,883
Sanitation	329,368			184,803
Queen Mine Tour	512,808			177,785
Total enterprise funds	\$ 2,638,249	\$	\$	\$ 1,770,471
Total all funds	\$ 5,776,386	\$	\$ 4,872,537	\$ 4,872,537

**City of Bisbee
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor & Council	\$ 46,415	\$	\$ 44,598	\$ 48,445
City Manager	159,424		151,056	181,350
Finance	499,635		475,465	522,075
City Clerk	190,061		177,777	191,005
Community Development	276,647		263,937	287,708
Admin & General Government	208,843		188,492	284,582
Personnel	168,330		101,249	140,042
Legal Services	150,000		72,257	120,000
Water Systems	11,500		18,931	16,200
Information Systems	86,500		104,466	82,500
Police Department	1,996,373		1,913,548	2,180,809
Fire Department	2,232,896		1,950,463	2,312,098
City Magistrate	82,735		82,318	99,274
Cemetery	5,580		4,081	6,480
Building Maintenance	211,757		177,783	244,518
Public Works Admin	166,782		163,459	174,944
Garage	171,853		127,219	194,366
Building Inspector	153,640		142,512	155,219
Parks	262,390		221,703	250,683
Swimming Pool	74,922		69,465	74,921
Library	256,835		237,094	289,397
Senior Center	24,676		23,122	24,350
Contingency	150,000		17,722	150,000
Total General Fund	\$ 7,587,794	\$	\$ 6,728,717	\$ 8,030,966
Special revenue funds				
General Government Grants	\$ 90,546,000	\$	\$ 1,094,046	\$ 83,505,000
Public Safety - Fire Grants	2,765,000		117,330	1,925,000
Transportation Grants				150,000
Camp Naco Grants	5,697,474		1,200,154	5,063,634
Tourism/Visitor Center	216,556		229,794	270,232
Streets	1,284,276		975,361	1,203,774
R.I.C.O.	117,000			117,000
Bisbee Arts Commission	21,580		6,663	26,080
Housing Initiative	400,000		362,197	1,000,000
Miscellaneous Donations	1,025,500		15,941	1,026,000
Airport	50,262		36,514	48,330
Police Special Revenue & Grants	2,754,000		407,306	2,754,000
Public Works Grants	50,000,000			51,353,000
Miscellaneous Grants	1,625,500		66,610	1,657,250
American Rescue Plan Act	670,000		327,755	135,000
Youth Fund	13,000			13,000
Bisbee Bus Fund	284,674		271,103	359,882
Total special revenue funds	\$ 157,470,822	\$	\$ 5,110,774	\$ 150,607,182
Debt service funds				
Debt Service - G.O. Debt	\$ 1,790,233	\$	\$ 1,790,233	\$ 1,451,886
Debt Service - WWTP Debt	625,350		625,583	625,900
Total debt service funds	\$ 2,415,583	\$	\$ 2,415,816	\$ 2,077,786
Capital projects funds				
Capital Improvements Fund	\$ 3,646,060	\$	\$ 3,100,000	\$ 410,000
Total capital projects funds	\$ 3,646,060	\$	\$ 3,100,000	\$ 410,000
Enterprise funds				
Wastewater	\$ 2,974,040	\$	\$ 2,593,904	\$ 3,212,673
Sanitation	1,309,659		1,065,659	1,402,065
Queen Mine Tour	1,445,052		901,520	1,460,773
Total enterprise funds	\$ 5,728,751	\$	\$ 4,561,083	\$ 6,075,511
Total all funds	\$ 176,849,010	\$	\$ 21,916,390	\$ 167,201,445

* 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 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
City Manager				
General Fund:	\$	\$	\$	\$
City Manager	159,424		151,056	181,350
Personnel	168,330		101,249	140,042
City Magistrate	82,735		82,318	99,274
Contingency	150,000		17,722	150,000
Special Revenue Funds:				
Miscellaneous Donations	1,025,500		15,941	1,026,000
ARPA Grant	670,000		327,755	135,000
Capital Project Funds:				
Capital Improvements	3,646,060		3,100,000	410,000
Department total	\$ 5,902,049	\$	\$ 3,796,041	\$ 2,141,666
City Clerk				
General Fund:	\$	\$	\$	\$
Mayor & Council	46,415		44,598	48,445
City Clerk	190,061		177,777	191,005
Admin & General Govt.	208,843		188,492	284,582
Information Systems	86,500		104,466	82,500
Department total	\$ 531,819	\$	\$ 515,333	\$ 606,532
Finance				
General Fund:	\$	\$	\$	\$
Finance	499,635		475,465	522,075
Debt Service Funds:				
Debt Service - G.O. Debt	1,790,233		1,790,233	1,451,886
Debt Service - WWTP Debt	625,350		625,583	625,900
Department total	\$ 2,915,218	\$	\$ 2,891,281	\$ 2,599,861
Legal Services				
General Fund:	\$	\$	\$	\$
Legal Services	150,000		72,257	120,000
Department total	\$ 150,000	\$	\$ 72,257	\$ 120,000
Library				
General Fund:	\$	\$	\$	\$
Library	256,835		237,094	289,397
Department total	\$ 256,835	\$	\$ 237,094	\$ 289,397
Community Development				
General Fund:	\$	\$	\$	\$
Community Development	276,647		263,937	287,708
Building Inspector	153,640		142,512	155,219
Special Revenue Funds:				
General Government Grants	90,546,000		1,094,046	83,505,000
Tourism/Visitor Center	216,556		229,794	270,232
Bisbee Arts Commission	21,580		6,663	26,080
Housing Initiative	400,000		362,197	1,000,000
Miscellaneous Grants	1,625,500		66,610	1,657,250
Bisbee Bus	284,674		271,103	359,882
Enterprise Funds:				
Queen Mine Tour	1,445,052		901,520	1,460,773
Department total	\$ 94,969,649	\$	\$ 3,338,382	\$ 88,722,144

City of Bisbee
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Police Department				
General Fund:	\$	\$	\$	\$
Police Department	1,996,373		1,913,548	2,180,809
Special Revenue Funds:				
R.I.C.O.	117,000			117,000
Police Special Rev. & Grants	2,754,000		407,306	2,754,000
Department total	\$ 4,867,373	\$	\$ 2,320,854	\$ 5,051,809
Fire Department				
General Fund:	\$	\$	\$	\$
Fire Department	2,232,896		1,950,463	2,312,098
Special Revenue Funds:				
Public Safety - Fire Grants	2,765,000		117,330	1,925,000
Department total	\$ 4,997,896	\$	\$ 2,067,793	\$ 4,237,098
Public Works				
General Fund:	\$	\$	\$	\$
Water Systems	11,500		18,931	16,200
Cemetery	5,580		4,081	6,480
Building Maintenance	211,757		177,783	244,518
Public Works Admin	166,782		163,459	174,944
Garage	171,853		127,219	194,366
Parks	262,390		221,703	250,683
Swimming Pool	74,922		69,465	74,921
Senior Center	24,676		23,122	24,350
Special Revenue Funds:				
Transportation Grants				150,000
Camp Naco Grants	5,697,474		1,200,154	5,063,634
Streets	1,284,276		975,361	1,203,774
Airport	50,262		36,514	48,330
Public Works Grants	50,000,000			51,353,000
Youth Fund	13,000			13,000
Enterprise Funds:				
Wastewater	2,974,040		2,593,904	3,212,673
Sanitation	1,309,659		1,065,659	1,402,065
Department total	\$ 62,258,171	\$	\$ 6,677,355	\$ 63,432,938
Total All Funds	\$ 176,849,010	\$	\$ 21,916,390	\$ 167,201,445

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	70	\$ 4,165,065	\$ 466,674	\$ 468,331	\$ 501,387	\$ 5,601,457
Special revenue funds						
Camp Naco	5	\$ 256,214	\$ 29,194	\$ 28,865	\$ 29,638	\$ 343,911
Tourism/Visitor Center	2	78,005	9,361	7,216	8,086	102,668
Streets	5	215,527	25,863	33,195	40,019	314,604
Total special revenue funds	12	\$ 549,746	\$ 64,418	\$ 69,276	\$ 77,743	\$ 761,183
Enterprise funds						
Wastewater	5	\$ 235,909	\$ 28,309	\$ 33,916	\$ 33,297	\$ 331,431
Sanitation	9	377,337	45,280	63,503	64,051	550,171
Queen Mine Tour	11	456,789	48,556	64,946	69,732	640,023
Total enterprise funds	25	\$ 1,070,035	\$ 122,145	\$ 162,365	\$ 167,080	\$ 1,521,625
Total all funds	107	\$ 5,784,846	\$ 653,237	\$ 699,972	\$ 746,210	\$ 7,884,265