

TENTATIVE BUDGET FISCAL YEAR 2027



July 1, 2026 – June 30, 2027

Presented May 5th, 2026

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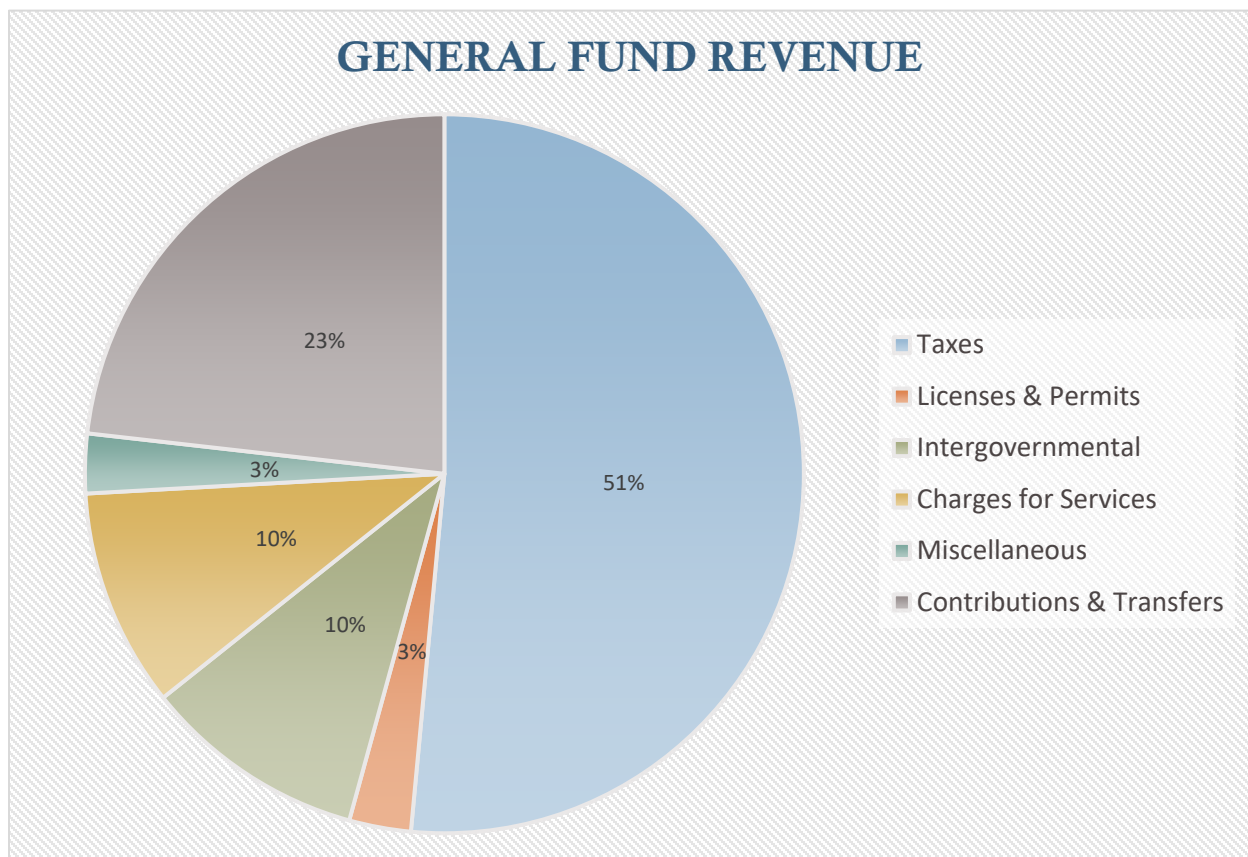
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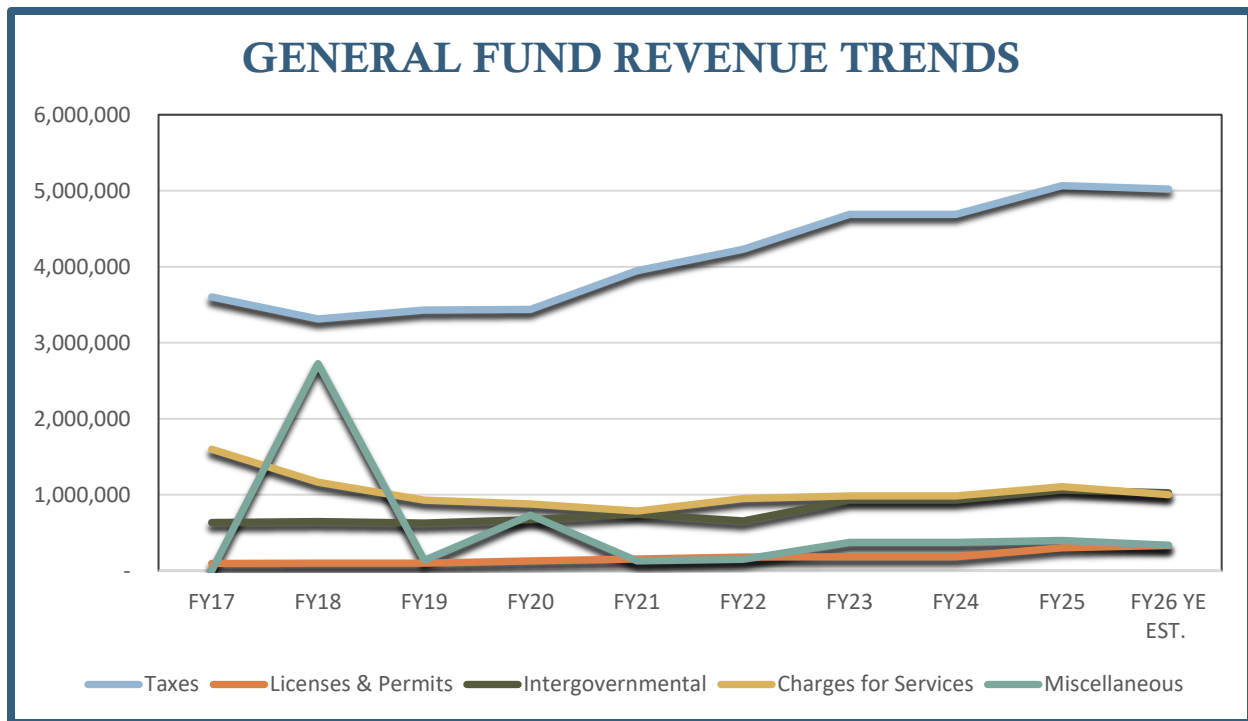
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GENERAL FUND

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.

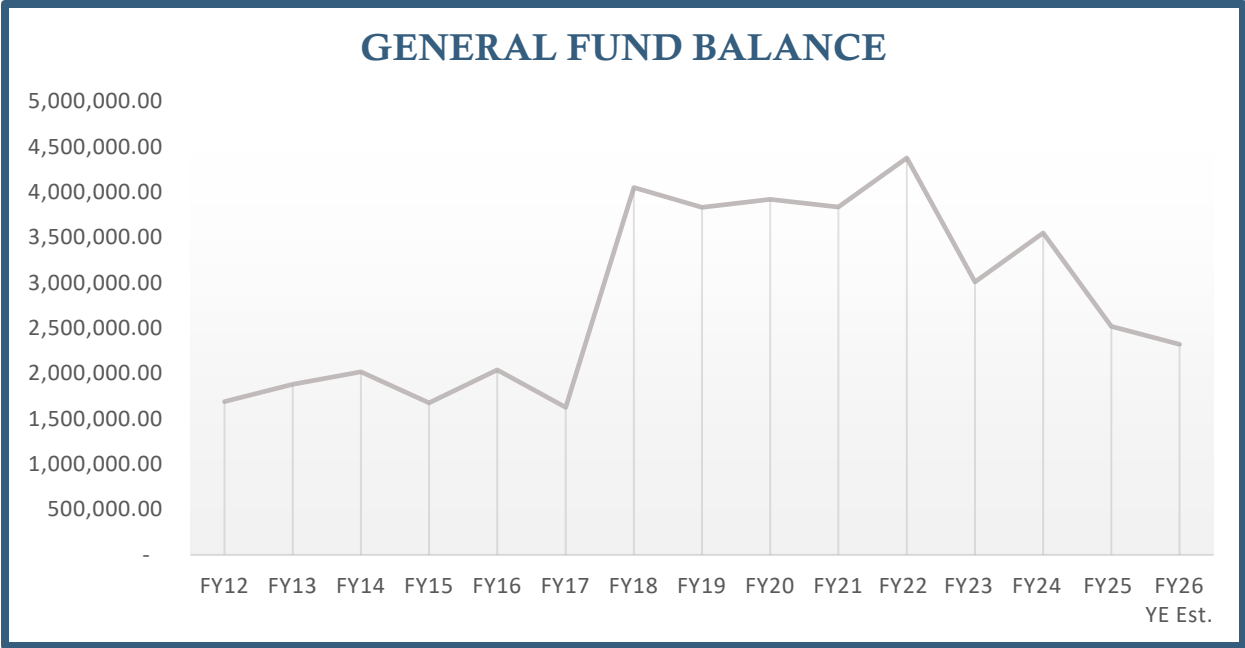
Most of the General Fund revenue comes from taxes to include the "Intergovernmental" amount which is State Shared Income Tax revenue. Charges for services and transfers in from other funds make up most of the remainder.



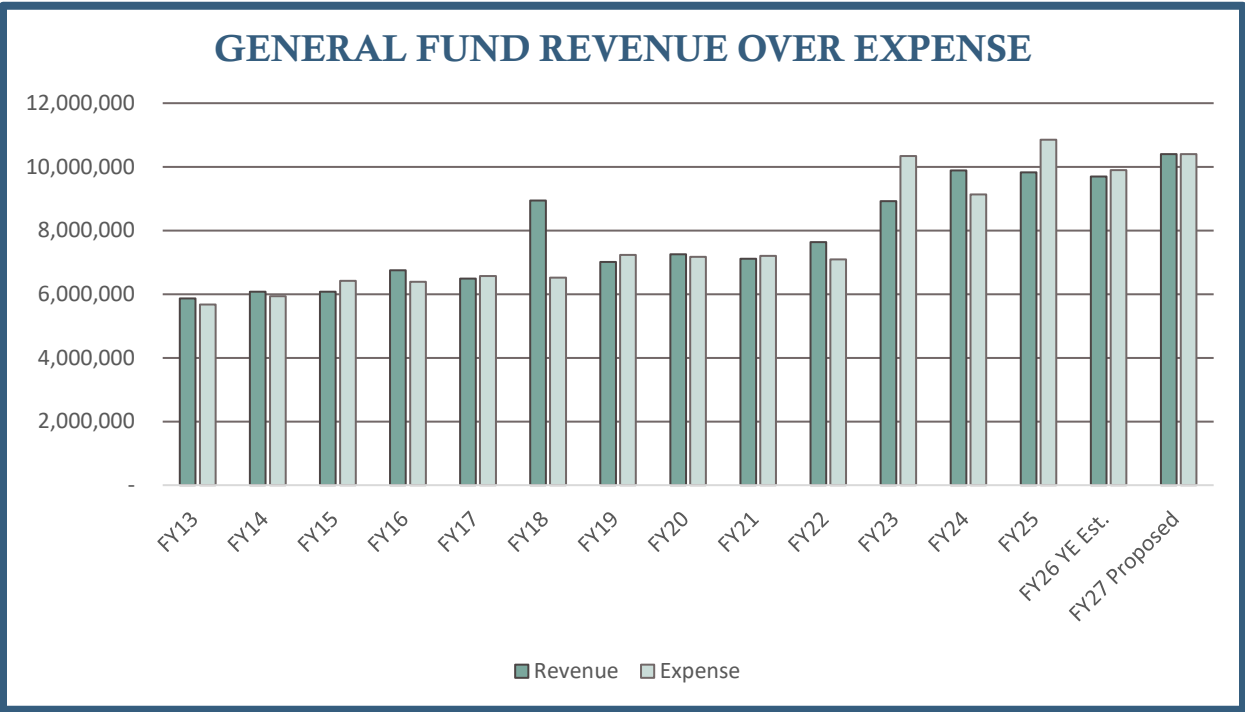


Ideally revenue increases over time to keep up with increasing operational costs:

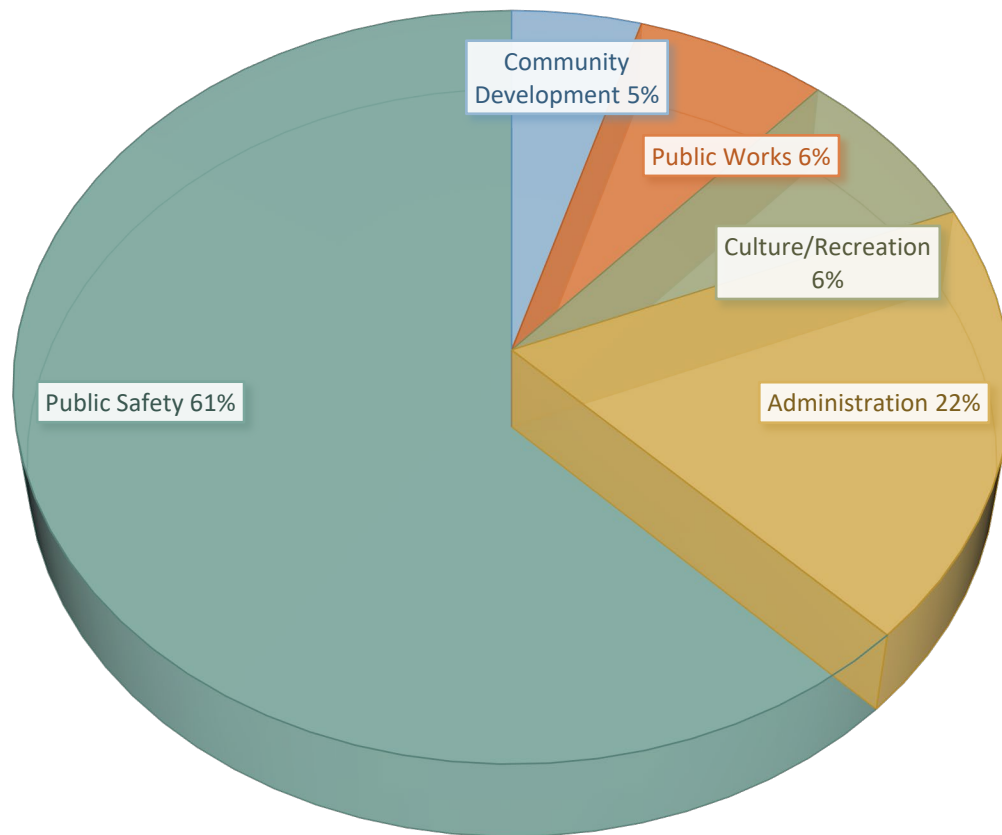
- The Sales Tax revenue has been increasing since FY18. The expected decrease in FY26 is the result of allocating more tax revenue to streets this fiscal year for some needed infrastructure repairs. That increase in Streets revenue can be viewed on page 70.
- Charges for Services revenue has seen only 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.



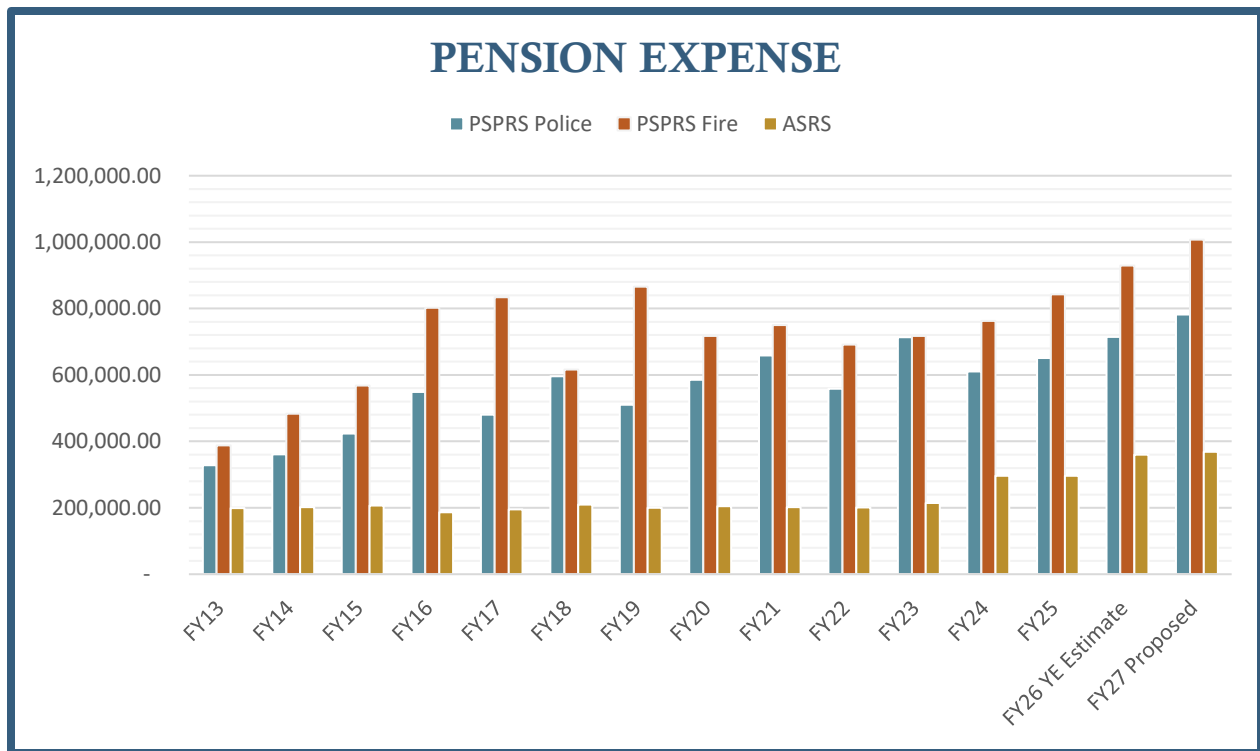
The FY18 jump in fund balance was the insurance reimbursement for the City Hall Fire. In FY23 those funds were transferred to Capital Improvements to rebuild City Hall. In FY24 & FY25, \$800,000 was moved to debt service reserves for the PSPRS Bond, \$500,000 was moved to Public Safety Grants for a match 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
TAXES						
10-31-10000	CITY SALES TAX	2,848,090	2,712,836	3,000,000	2,514,129	2,800,000
10-31-20200	STATE SALES TAX	756,667	765,544	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	1,340,738	1,430,821	1,430,000	1,472,354
TOTAL TAXES:		5,170,456	5,134,178	5,531,830	5,021,928	5,354,042
LICENSES & PERMITS						
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	88,196	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
TOTAL LICENSES & PERMITS:		230,791	303,502	259,350	335,688	288,900
INTERGOVERNMENTAL						
10-33-20100	URBAN REVENUE SHARING	1,327,078	1,062,363	993,711	1,028,809	1,043,329
TOTAL INTERGOVERNMENTAL:		1,327,078	1,062,363	993,711	1,028,809	1,043,329
CHARGES FOR SERVICES						
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	1,000
10-34-10401	FIRE INSPECTION-RENEWAL/ANNUAL	1,975	1,475	5,000	350	2,000
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	4,200	4,200
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
TOTAL CHARGES FOR SERVICES:		1,047,442	1,105,685	1,020,750	1,006,349	1,028,250
FINES & FORFEITURES						
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
TOTAL FINES & FORFEITURES:		5,032	6,519	6,100	9,310	6,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
MISCELLANEOUS						
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
TOTAL MISCELLANEOUS:		396,556	395,140	429,015	325,930	272,115
CONTRIBUTIONS & TRANSFERS						
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
10-38-51000	USE OF RESERVES	0	0	293,432	0	331,294
10-38-99998	GF INTERNAL SERVICES	1,682,245	1,880,563	1,972,190	1,977,443	2,064,097
10-38-99999	OTHER REVENUE & TRANSFERS	0	908	0	0	200,000
TOTAL CONTRIBUTIONS & TRANSFERS:		1,683,016	1,882,306	2,265,722	1,977,443	2,595,391
DEBT PROCEEDS						
10-39-99999	DEBT PROCEEDS	25,243	399,170	0	0	0
TOTAL DEBT PROCEEDS:		25,243	399,170	0	0	0
TOTAL GENERAL FUND REVENUE:		9,885,614	10,288,863	10,506,478	9,705,456	10,588,127

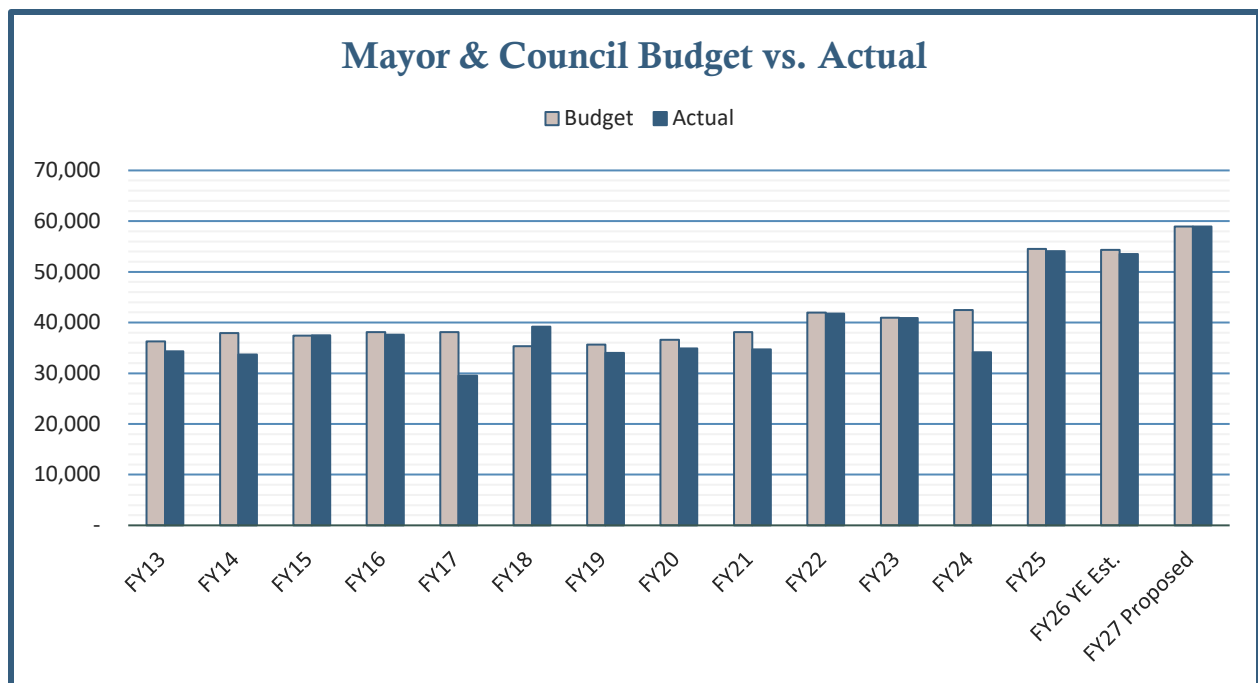
MAYOR & COUNCIL

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 1st and 3rd Tuesday of each month, with Special Sessions and Work Sessions held on an “as needed” basis.

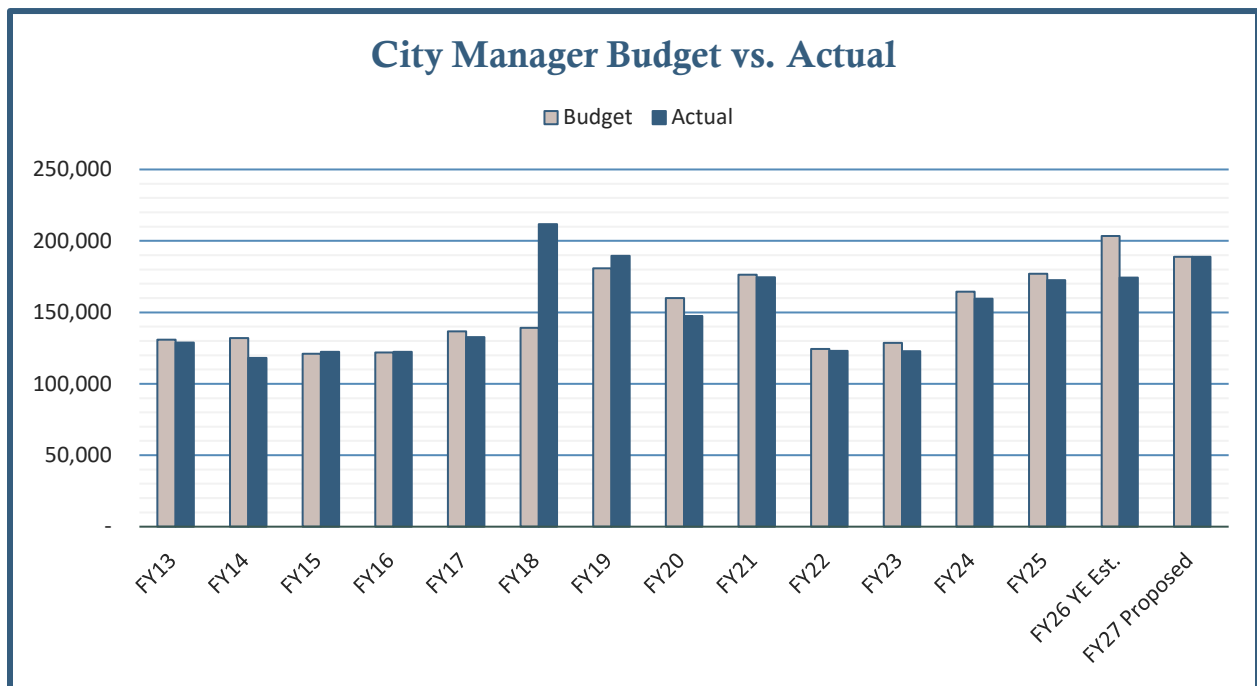


MAYOR & COUNCIL

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
MAYOR & COUNCIL PERSONNEL EXPENSE:		20,502	20,934	20,715	20,396	20,715
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	6,536
TOTAL MAYOR & COUNCIL EXPENSE:		34,118	54,099	54,328	53,496	59,175

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

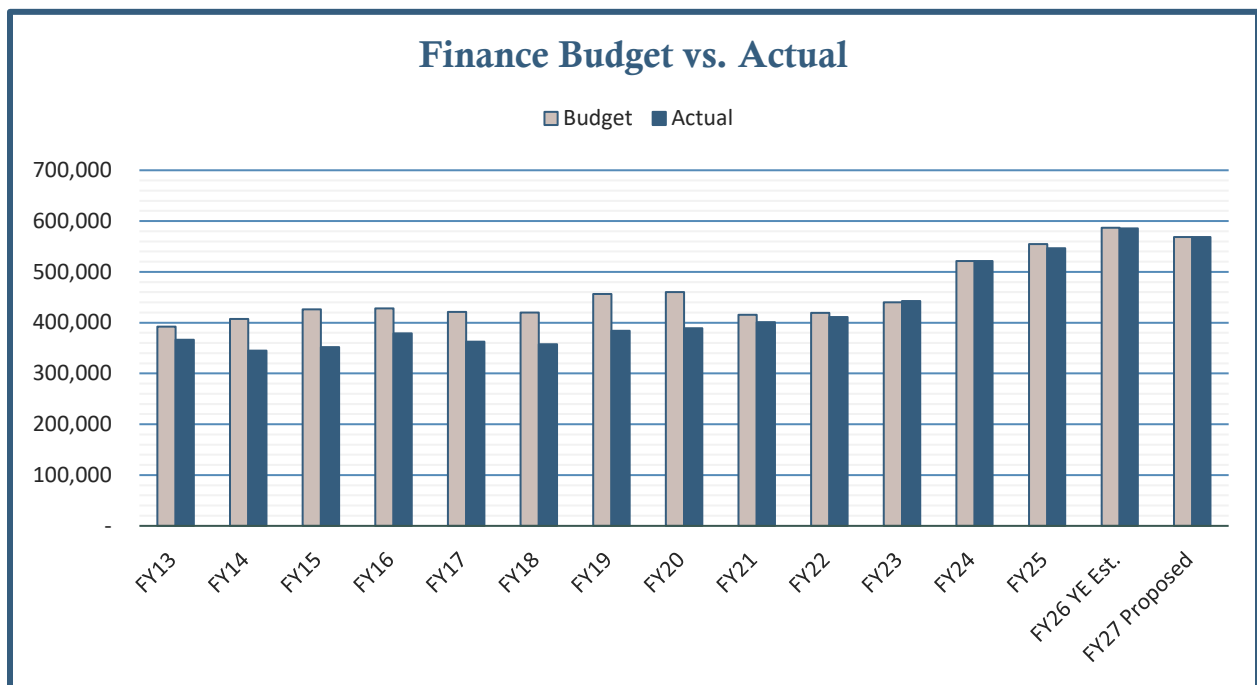
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-51-11000	SALARIES - GENERAL	116,226	125,601	135,000	123,047	150,000
10-51-11100	F.I.C.A.	7,289	7,840	8,370	7,675	9,300
10-51-11200	MEDICARE	1,705	1,834	1,958	1,795	2,175
10-51-11300	A.S.R.S.	0	0	16,200	5,132	17,970
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	8,082
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	371
CITY MANAGER PERSONNEL EXPENSE:		139,168	150,390	171,050	148,698	189,870
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	24,732
TOTAL CITY MANAGER EXPENSE:		159,617	172,599	203,416	174,428	223,902

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

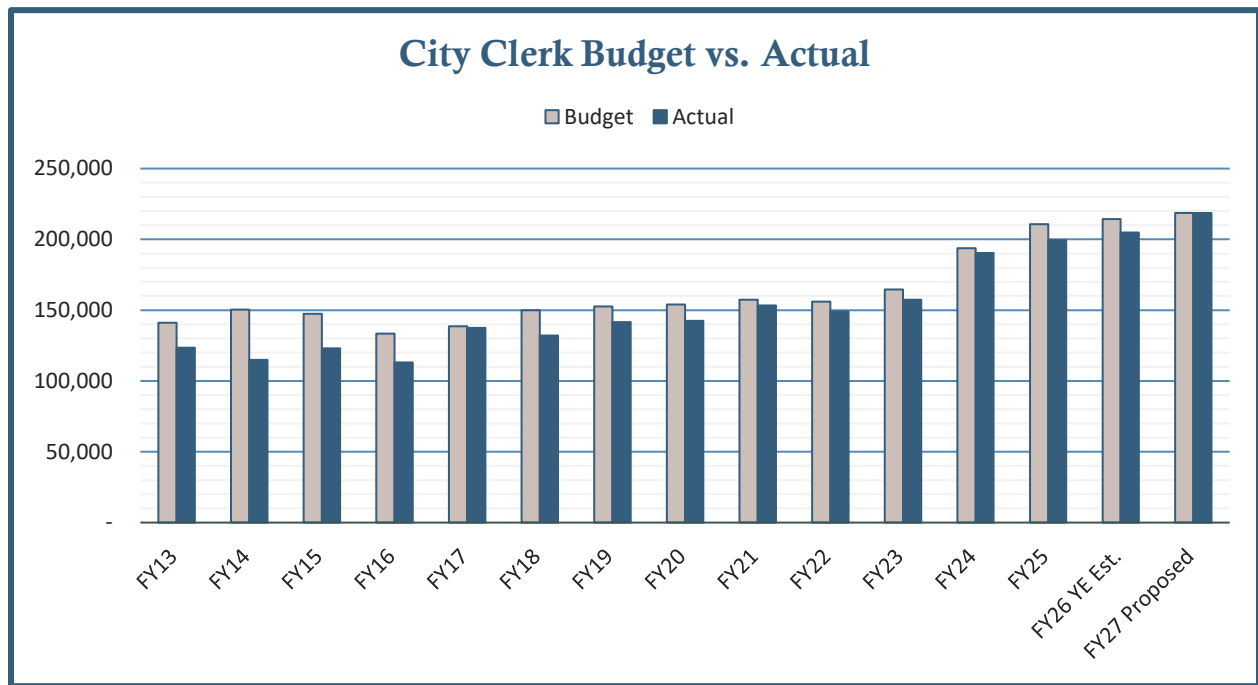
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-52-11000	SALARIES - GENERAL	252,830	262,795	271,440	275,000	278,056
10-52-11001	OVERTIME - GENERAL	124	0	500	0	0
10-52-11100	F.I.C.A.	15,269	15,561	16,860	17,113	17,239
10-52-11200	MEDICARE	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	40,411
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	3,714
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
FINANCE PERSONNEL EXPENSE:		344,380	357,185	376,655	379,527	386,843
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	85,528	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	63,370
TOTAL FINANCE EXPENSE:		521,290	582,768	586,841	585,618	573,693

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

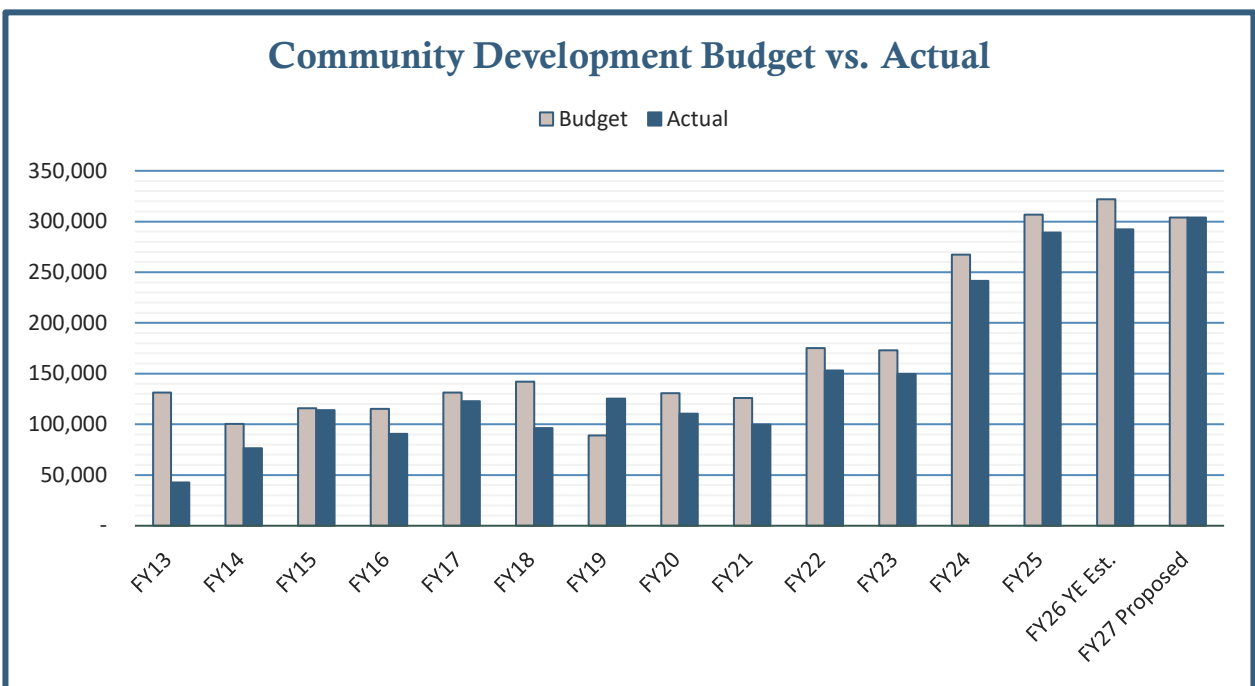
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-53-11000	SALARIES - GENERAL	123,795	128,554	131,248	136,021	131,248
10-53-11100	F.I.C.A.	7,731	8,026	8,137	8,495	8,137
10-53-11200	MEDICARE	1,808	1,877	1,903	1,987	1,903
10-53-11300	A.S.R.S.	15,235	15,766	15,750	16,322	15,724
10-53-11500	MEDICAL INSURANCE	7,003	7,216	7,216	4,811	8,082
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
CITY CLERK PERSONNEL EXPENSE:		158,991	164,936	167,755	170,543	168,625
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	24,307
TOTAL CITY CLERK EXPENSES:		190,406	199,459	214,244	204,950	220,057

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.



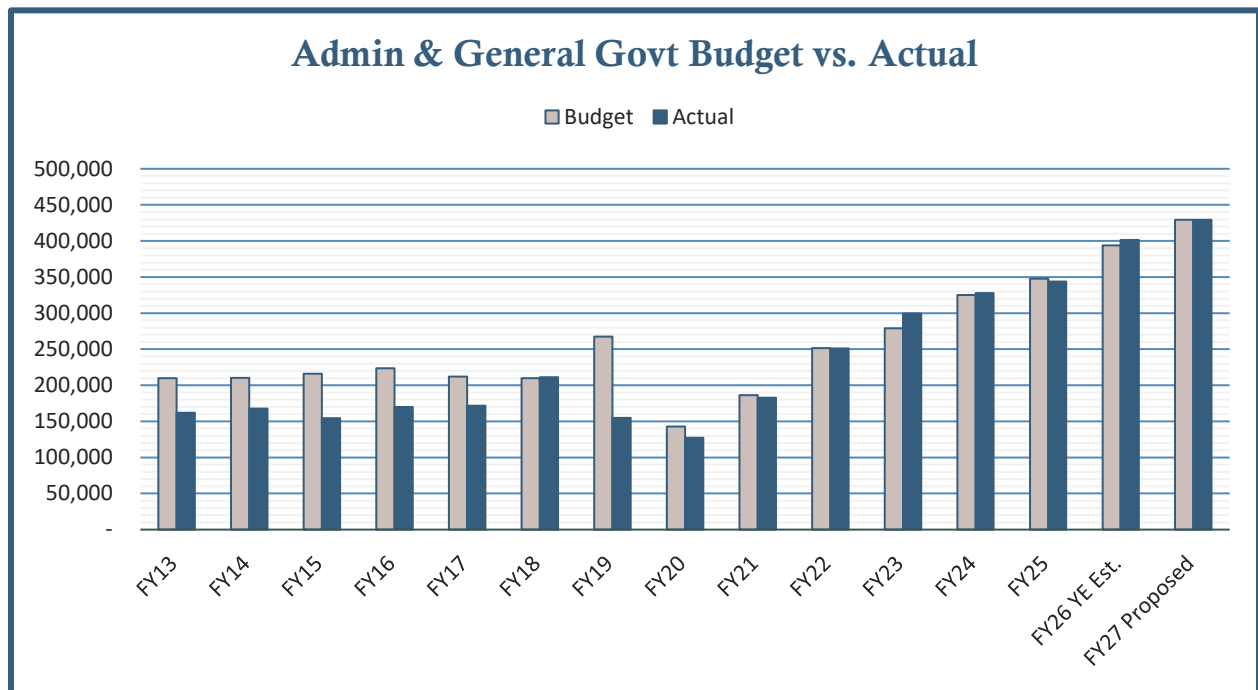
COMMUNITY DEVELOPMENT

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	56,160
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	6,232
10-54-11200	MEDICARE	1,280	1,505	1,441	1,617	1,458
10-54-11300	A.S.R.S.	4,982	6,335	11,929	6,560	6,728
10-54-11500	MEDICAL INSURANCE	5,252	7,216	7,216	7,216	8,082
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	248
COMM. DEVELOPMENT PERSONNEL EXPENSE:		105,975	127,007	127,908	137,059	124,776
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	14,768	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	33,990
TOTAL COMM. DEVELOPMENT EXPENSE:		241,329	297,841	322,083	292,117	310,466

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.



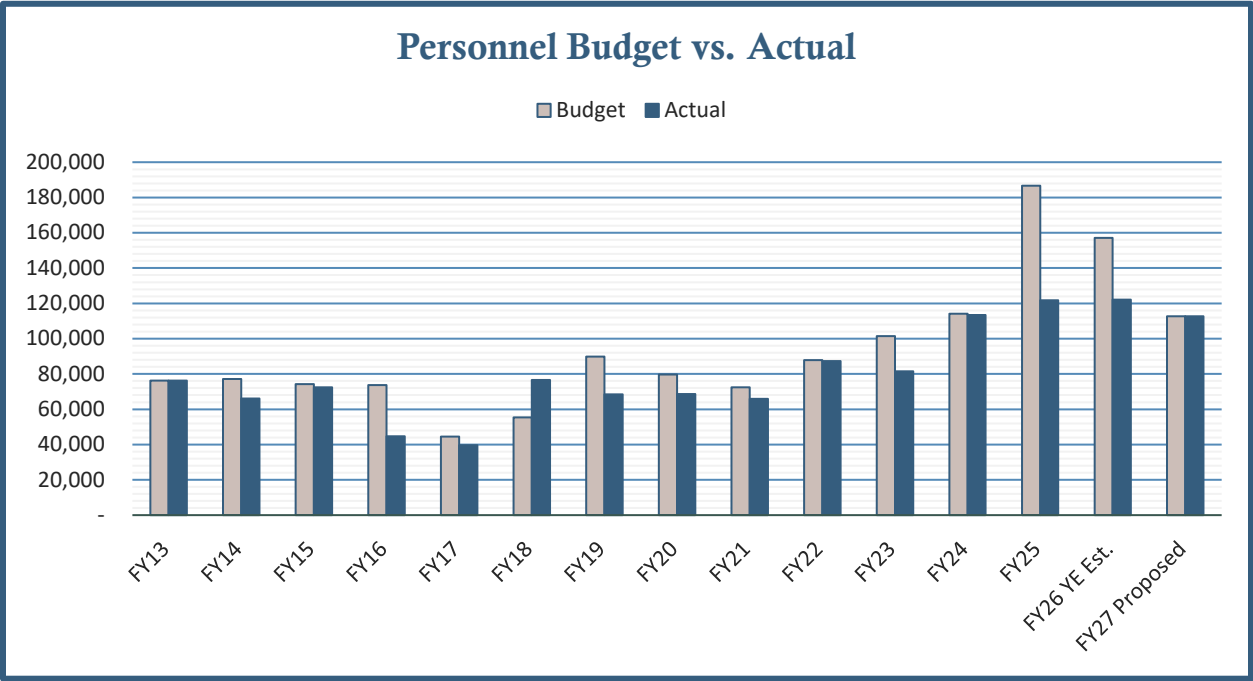
ADMINISTRATION & GENERAL GOVERNMENT

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	8,082
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
ADMIN & GEN GOVT PERSONNEL EXPENSE:		51,776	54,394	55,882	59,353	82,478
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	9,079	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	31,000
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	55,154
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	20,797	0	0	0
10-55-99998	GF INTERNAL SERVICES	24,225	27,742	33,716	33,716	44,284
TOTAL ADMIN & GEN GOVT EXPENSE:		727,829	1,818,341	393,809	401,261	490,202

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.

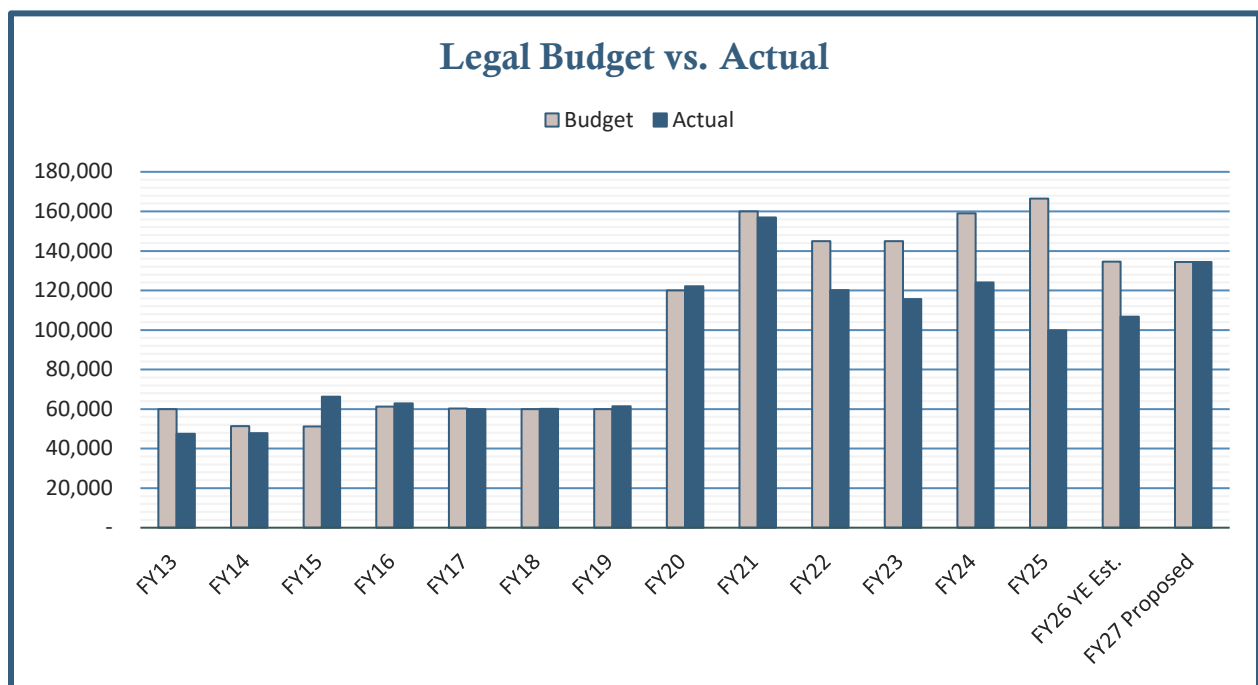


PERSONNEL

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	8,082
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
PERSONNEL EXPENSE:		81,091	94,367	105,742	90,473	84,378
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	40,000
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	16,273
TOTAL PERSONNEL EXPENSE:		113,437	122,809	157,048	122,040	147,321

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.



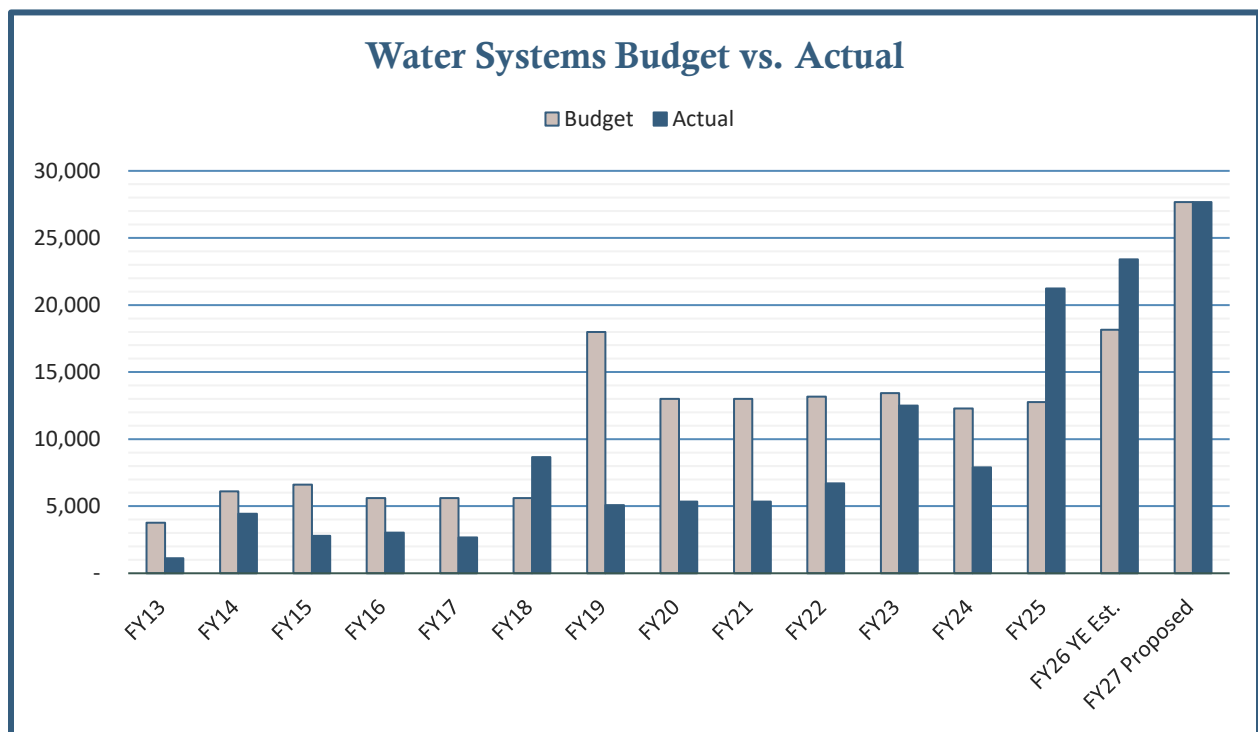
LEGAL SERVICES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	14,901
TOTAL LEGAL SERVICES EXPENSE:		124,101	99,790	134,572	106,767	134,901

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.

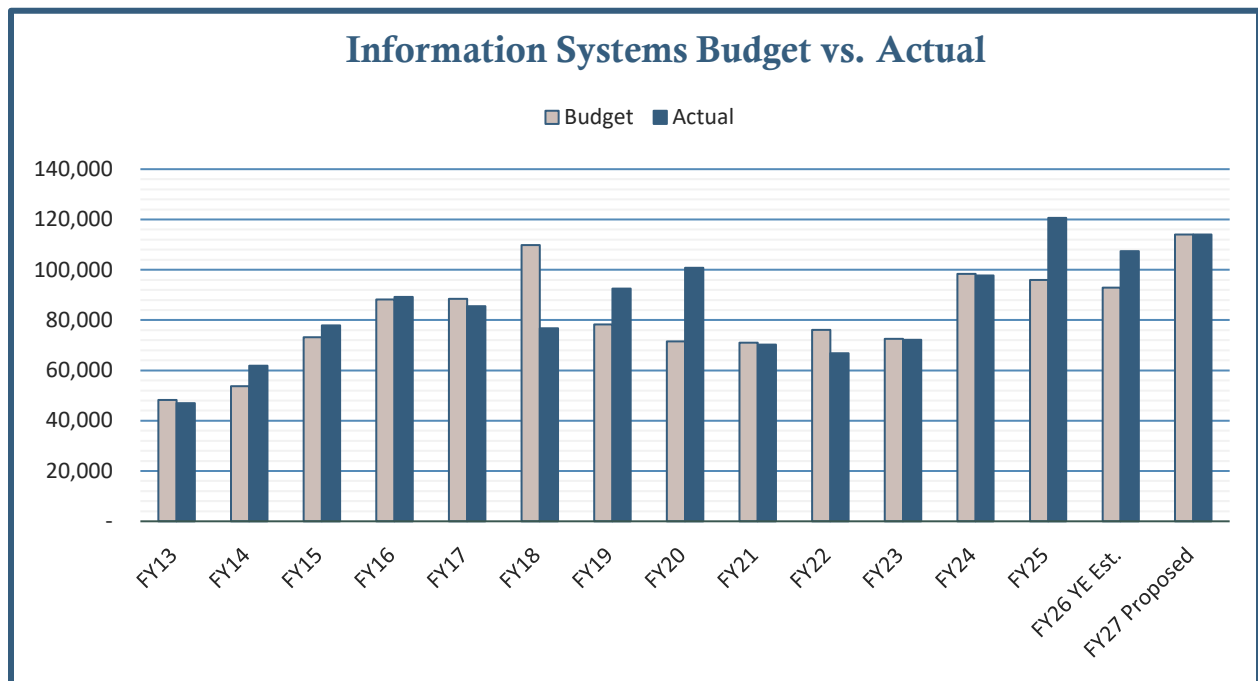


WATER SYSTEMS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	3,067
TOTAL WATER SYSTEMS EXPENSE:		7,893	21,937	18,167	23,410	27,767

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

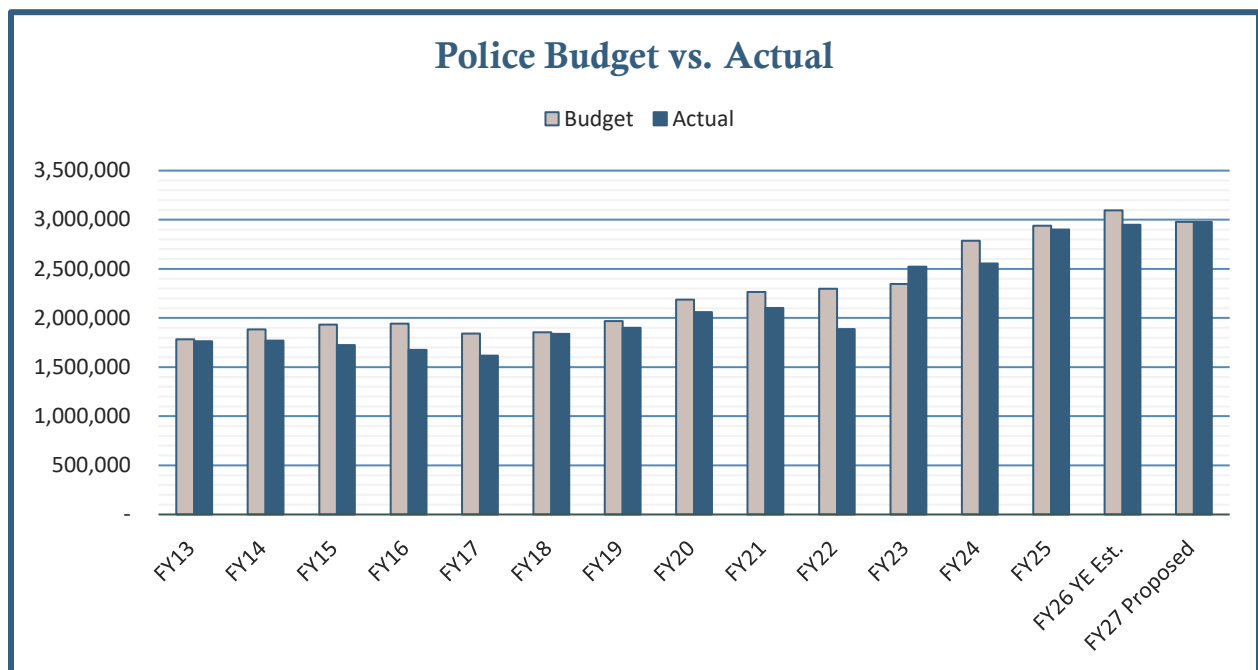
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-59-13500	SUBSCRIPTIONS & DUES	7,602	7,852	8,000	8,333	11,700
10-59-24001	INTERNET ACCESS	3,442	5,224	0	6,252	5,592
10-59-31000	PROFESSIONAL FEES	74,969	77,212	65,000	80,679	75,000
10-59-34000	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	12,640
TOTAL INFORMATION SYSTEMS EXPENSE:		97,732	120,651	92,944	107,429	114,432

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	153,561
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	19,350
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
POLICE PERSONNEL EXPENSE:		1,247,765	1,486,061	1,728,009	1,652,643	1,612,670

POLICE DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	253,506
TOTAL POLICE EXPENSE:		2,553,339	2,868,321	3,094,563	2,949,458	3,000,234

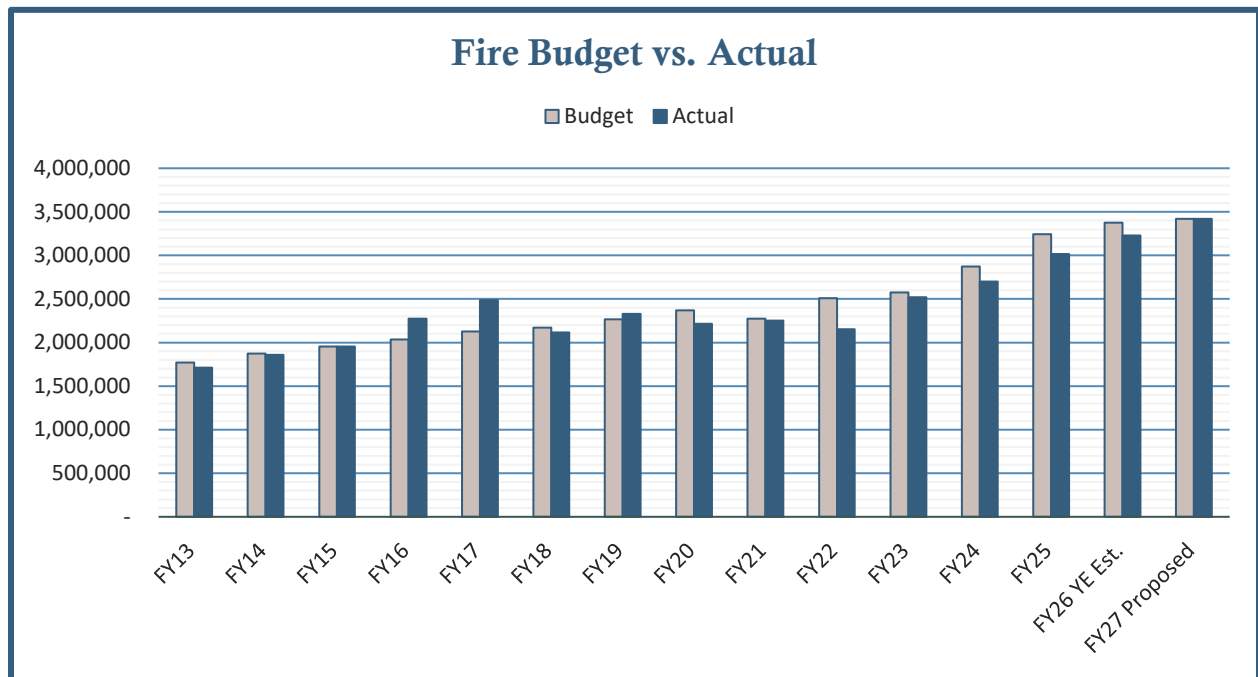
FIRE DEPARTMENT

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

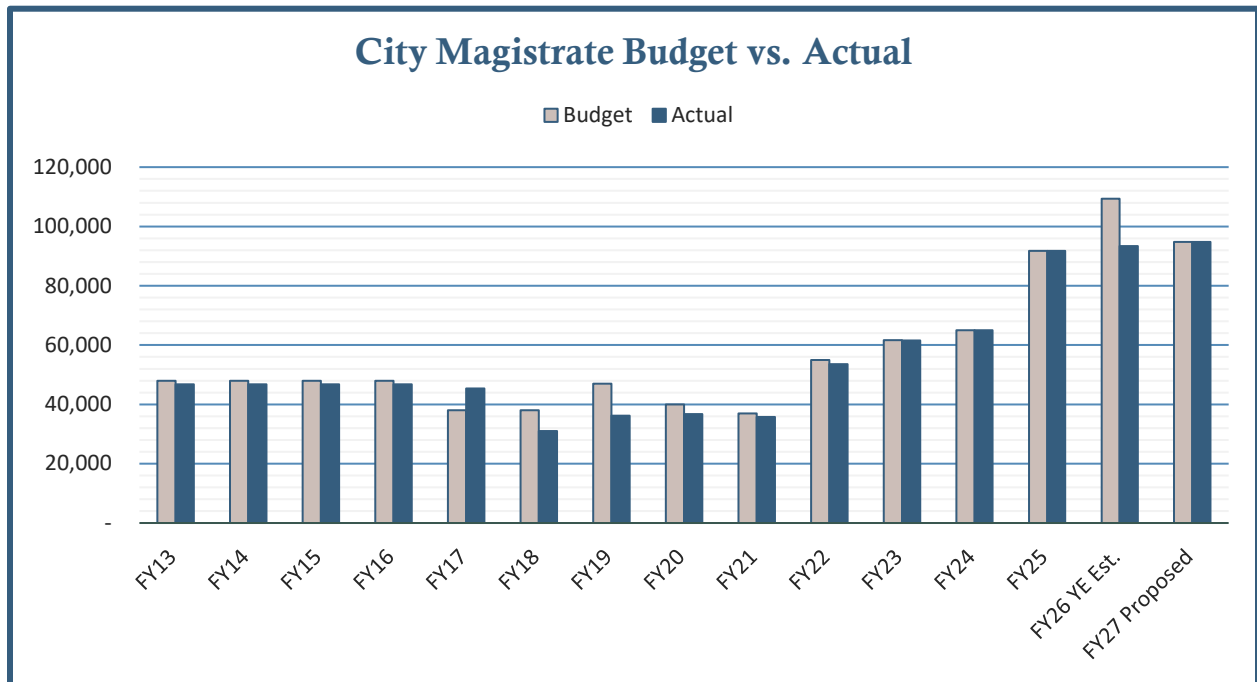
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-64-11000	SALARIES - GENERAL	1,018,812	1,141,666	1,206,390	1,306,943	1,221,882
10-64-11001	OVERTIME - GENERAL	140,316	162,926	195,878	153,381	170,996
10-64-11050	SALARIES - PART TIME	27,911	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	177,807
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	9,735
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
FIRE PERSONNEL EXPENSE:		1,562,888	1,742,324	1,932,846	1,946,231	1,920,735

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	403,201	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	280,673
TOTAL FIRE EXPENSE:		2,700,512	3,405,306	3,374,272	3,228,642	3,444,056

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.



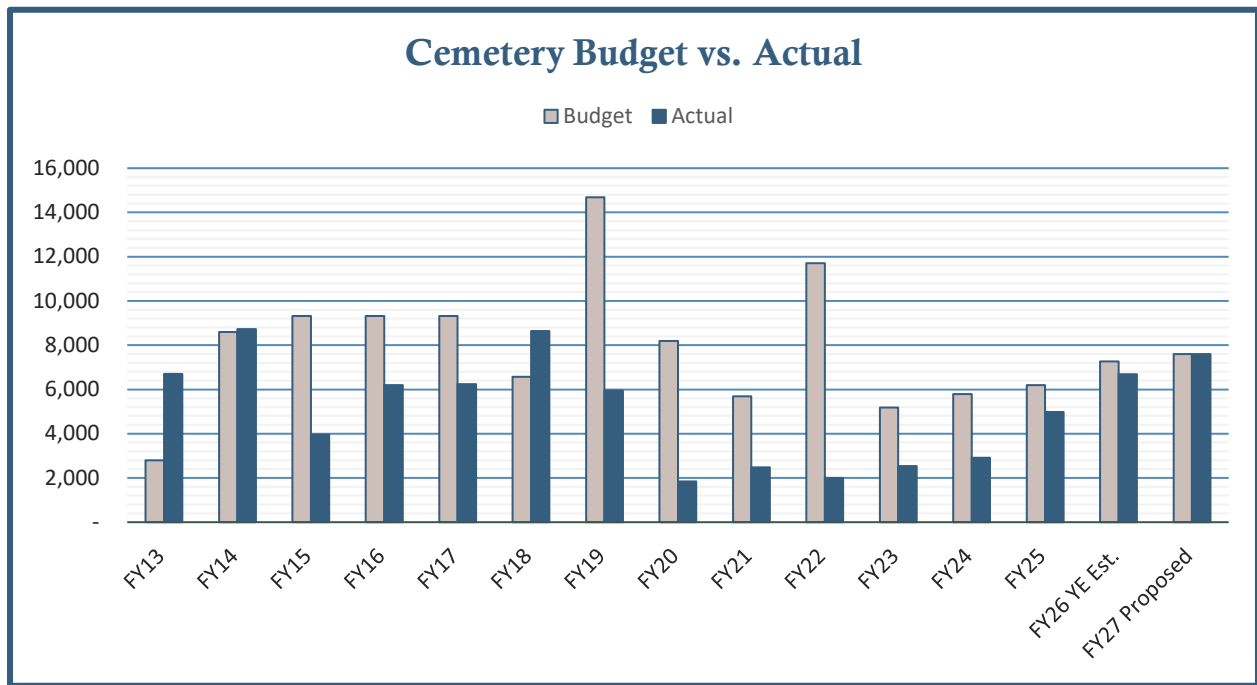
CITY MAGISTRATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
CITY MAGISTRATE PERSONNEL EXPENSE:		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	10,274
TOTAL CITY MAGISTRATE EXPENSE:		65,033	91,899	109,321	93,404	93,009

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.

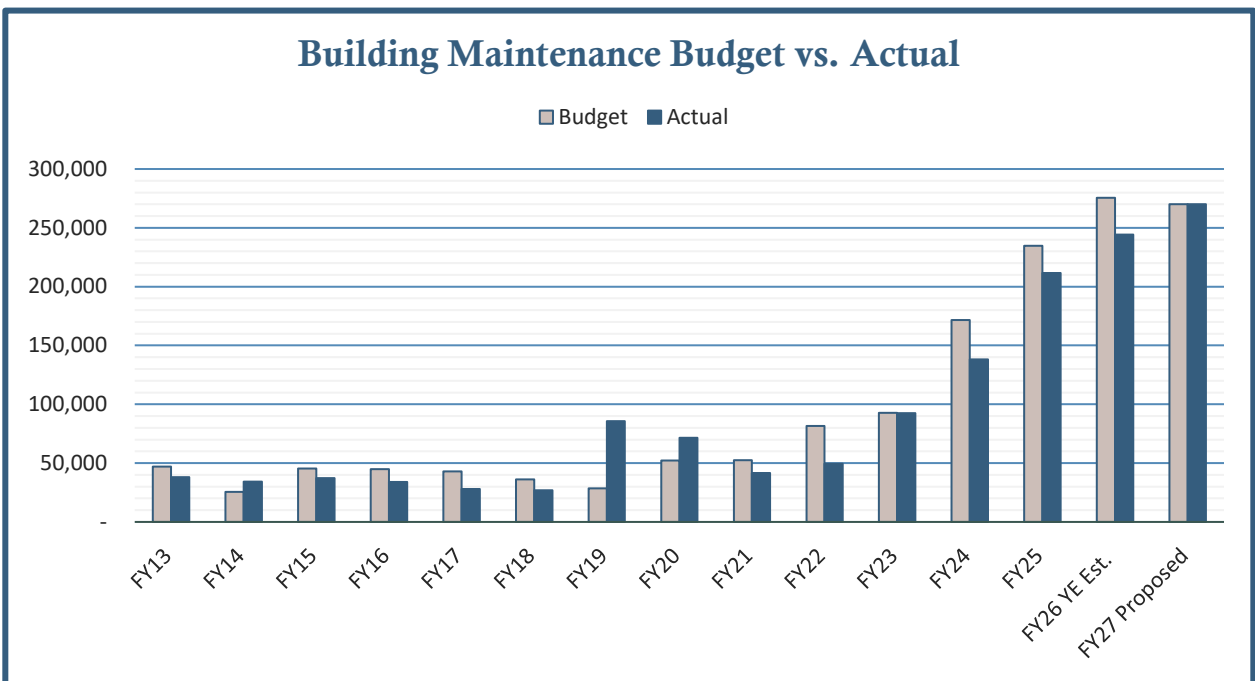


CEMETERY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	842
TOTAL CEMETERY EXPENSE:		2,911	4,976	7,267	6,688	7,622

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

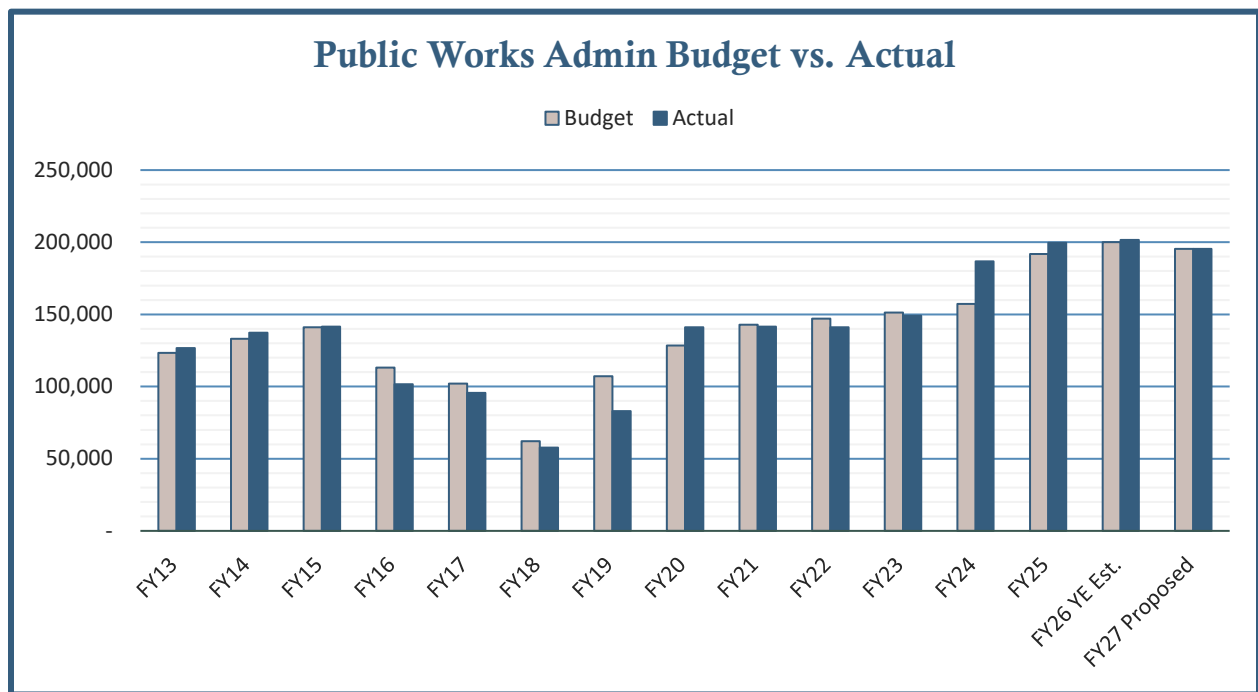
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
10-74-11000	SALARIES - GENERAL	18,639	54,933	61,620	64,472	61,742
10-74-11001	OVERTIME - GENERAL	0	2,179	4,000	1,988	4,000
10-74-11050	SALARIES - PART TIME	17,198	0	0	0	0
10-74-11100	F.I.C.A.	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	12,123
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
BLDG MAINTENANCE PERSONNEL EXPENSE:		49,592	79,389	94,643	95,786	96,179
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	28,626
TOTAL BUILDING MAINTENANCE EXPENSE:		138,207	214,005	275,492	244,299	271,871

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



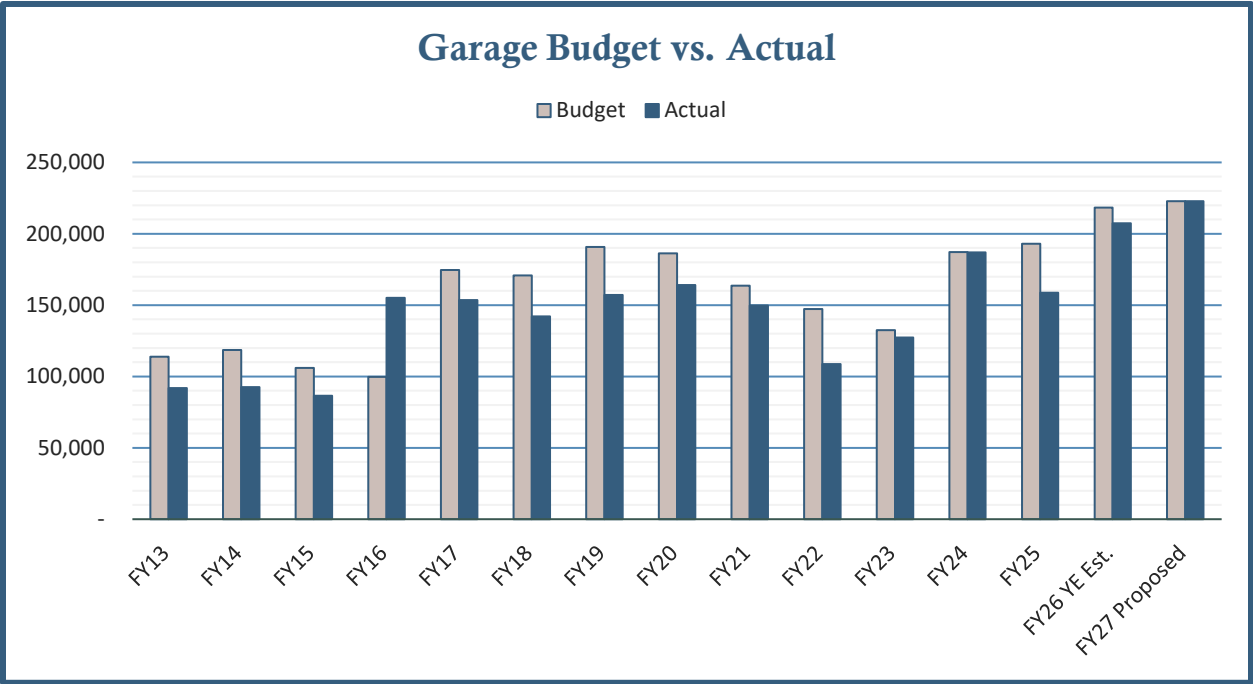
PUBLIC WORKS ADMINISTRATION

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	15,356
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	4,395
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
PUBLIC WORKS ADMIN PERSONNEL EXPENSE:		131,132	135,941	144,194	151,353	149,579
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	22,321
TOTAL PUBLIC WORKS ADMIN EXPENSE:		186,856	195,994	200,030	201,554	202,075

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.



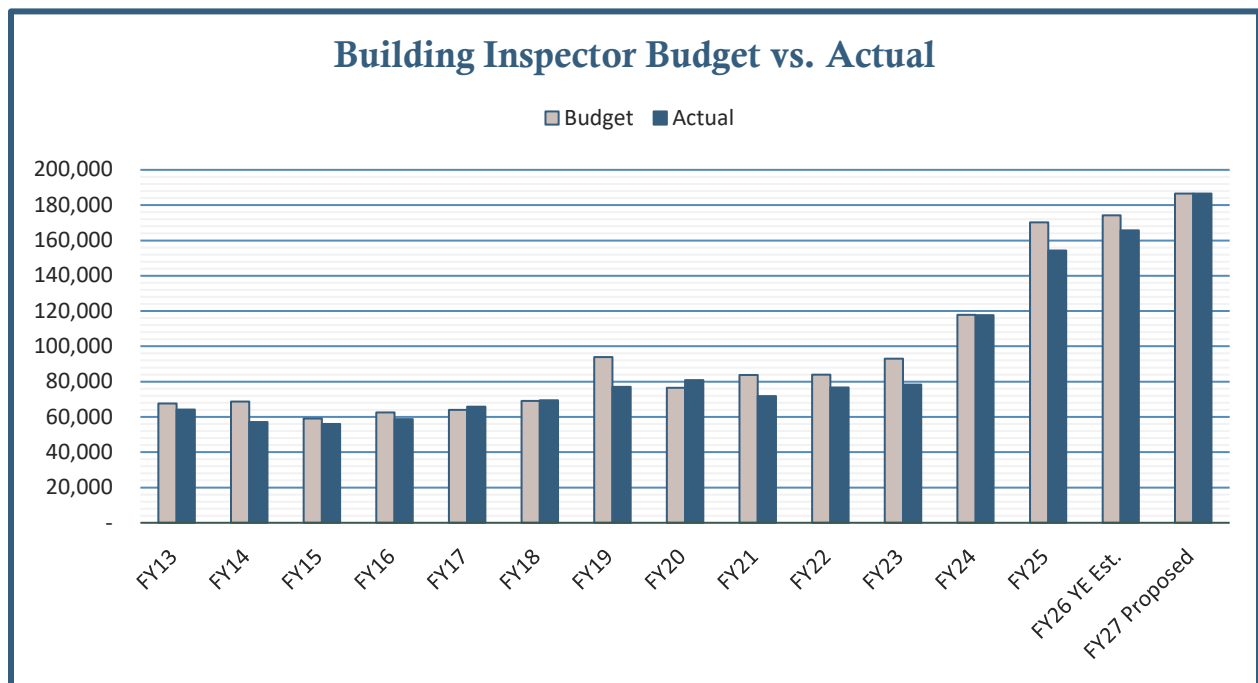
PUBLIC WORKS GARAGE

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	16,164
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
GARAGE PERSONNEL EXPENSE:		114,997	92,440	144,222	146,629	146,041
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	24,838
TOTAL GARAGE EXPENSE:		164,321	163,785	218,263	207,364	224,857

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	16,164
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
BUILDING INSPECTOR PERSONNEL EXPENSE:		95,834	119,596	137,599	128,896	143,181
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	20,820
TOTAL BUILDING INSPECTOR EXPENSE:		117,653	154,818	174,156	165,656	188,486

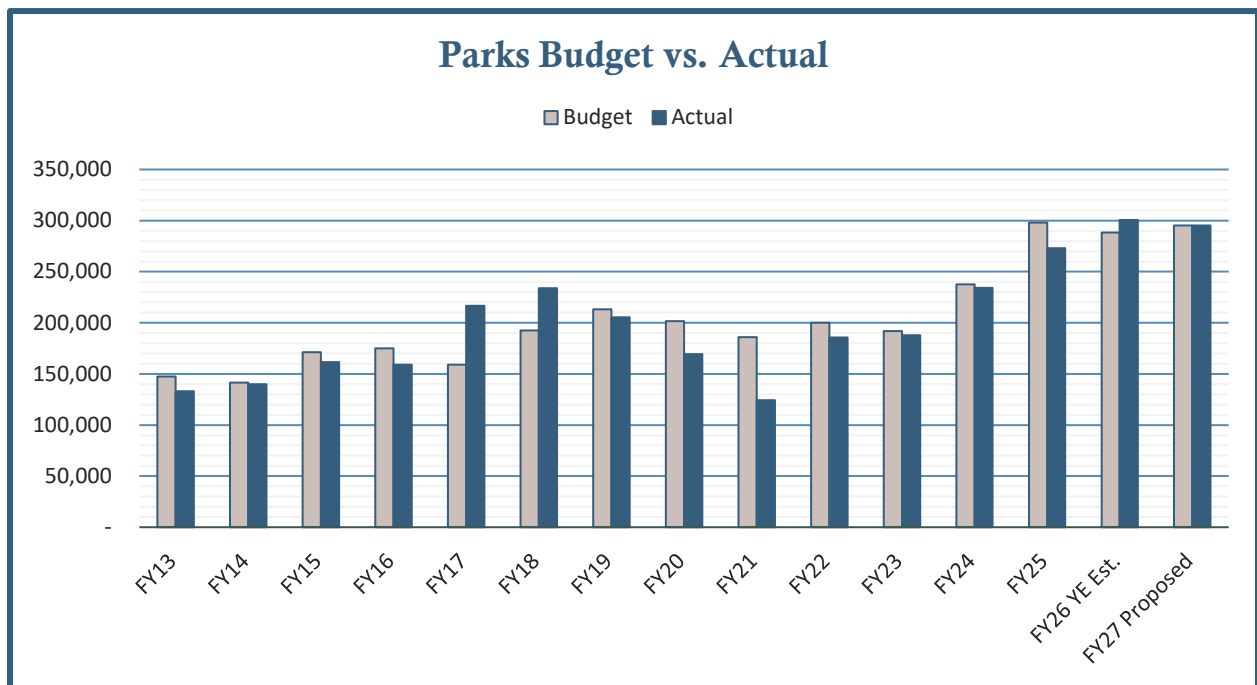
PARKS

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.



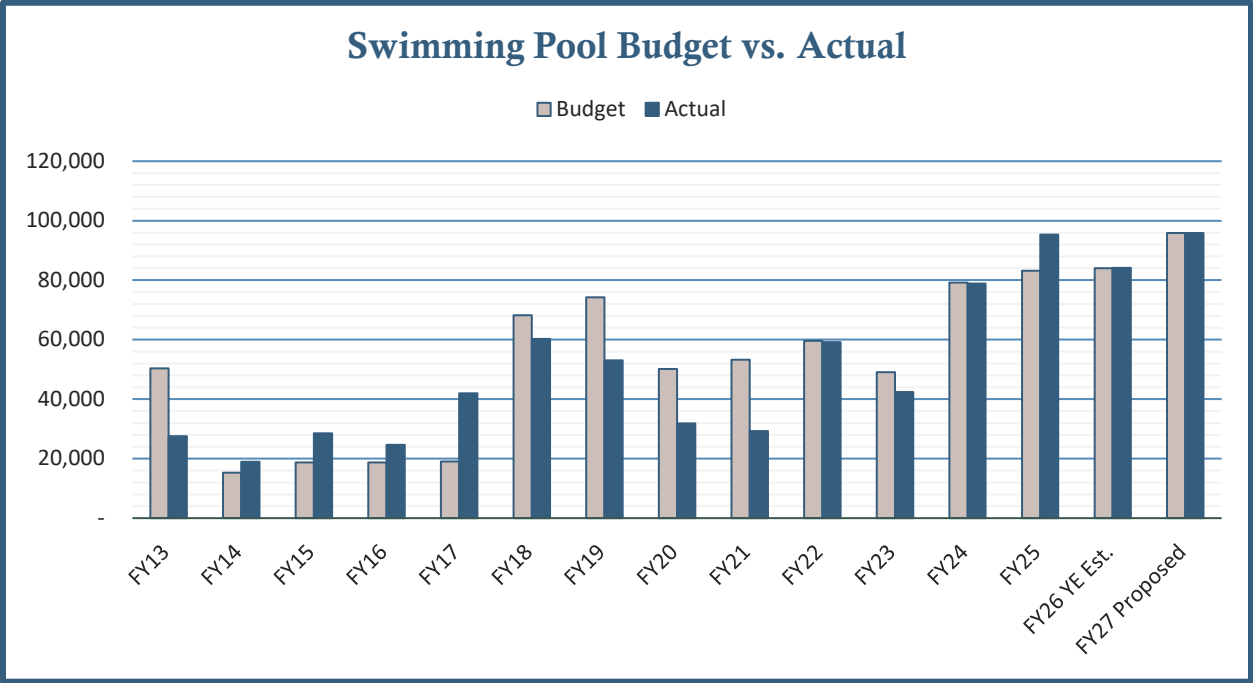
PARKS

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	20,205
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
PARKS PERSONNEL EXPENSE:		119,479	147,931	147,858	160,672	152,646
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	32,880
TOTAL PARKS EXPENSE:		234,301	277,498	288,418	300,463	297,669

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
POOL PERSONNEL EXPENSE:		26,101	47,162	50,121	51,010	54,532
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	10,627
TOTAL POOL EXPENSE:		78,817	97,541	84,019	84,165	96,209

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.

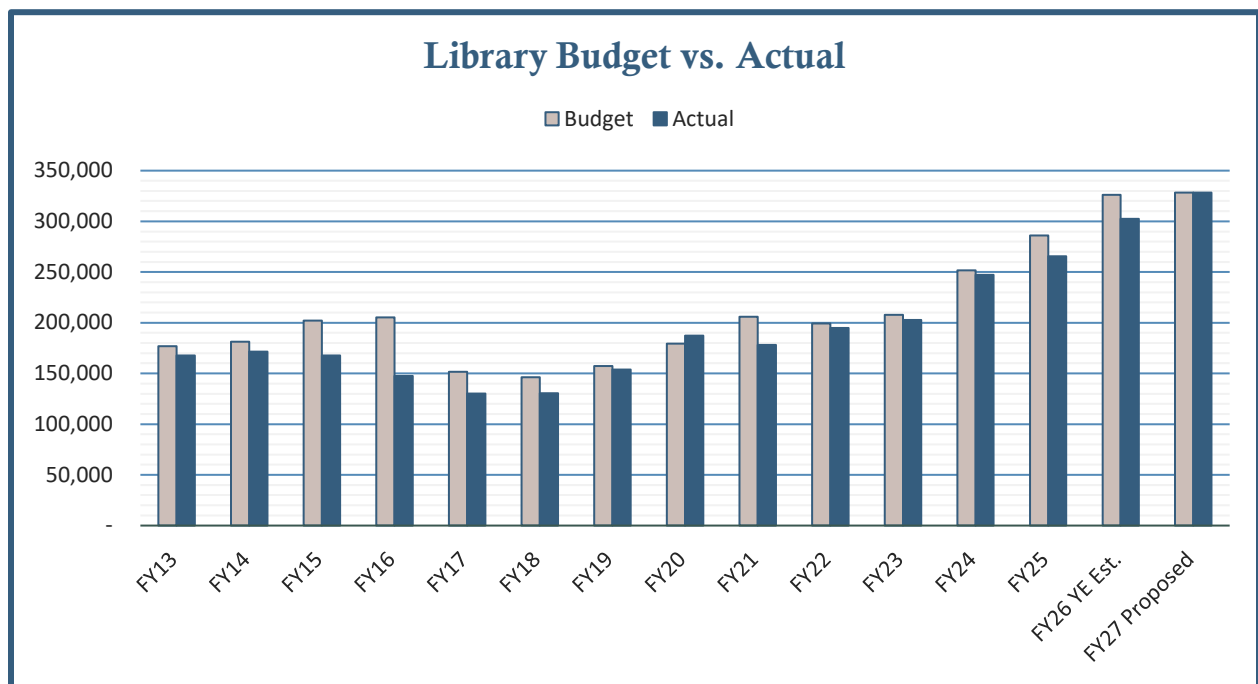
In 2024-25, the Copper Queen Library checked out 58,842 items to our patrons, including 15,185 adult books, 8,040 juvenile books, 5,595 items from the Annex, and 1,238 items from our ever-growing Library of Things, including 1,180 packs of seeds from the Copper Queen Seed Library, 495 internet hotspots, 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)

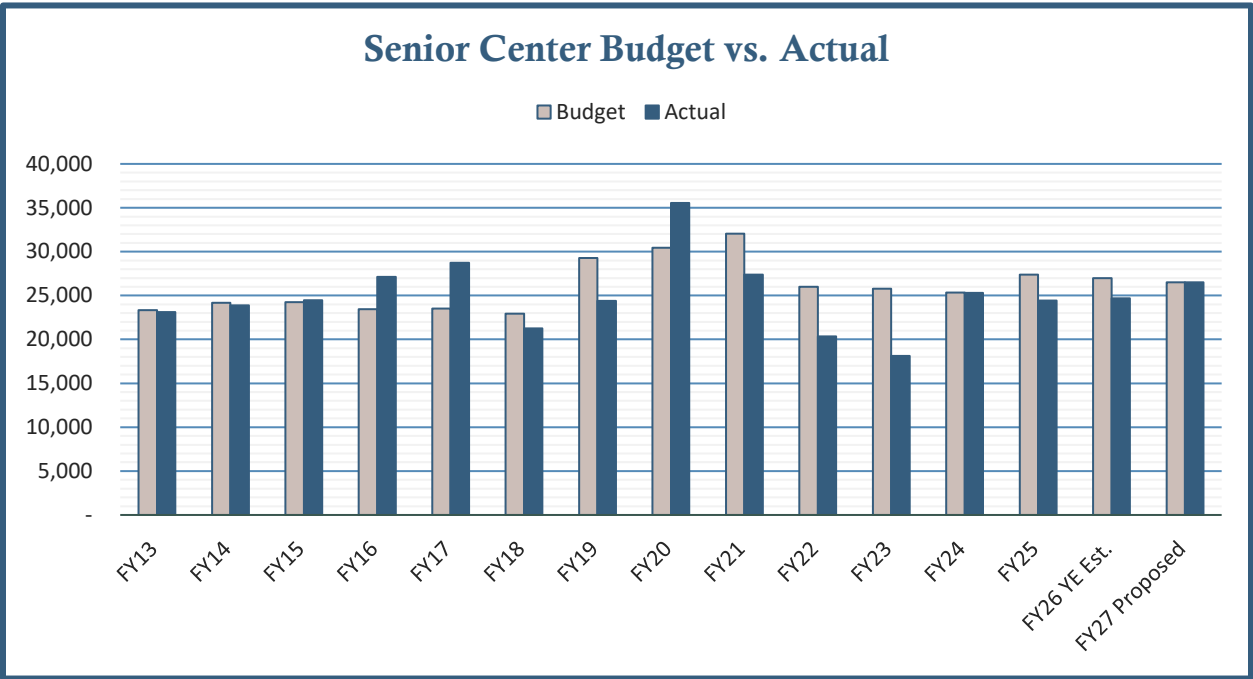


COPPER QUEEN LIBRARY

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	24,246
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
LIBRARY PERSONNEL EXPENSE:		176,449	186,622	215,743	209,528	218,384
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
10-83-23000	GAS - UTILITY-ANNEX	0	0	0	0	2,000
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	36,840
TOTAL LIBRARY EXPENSE:		247,258	265,925	326,234	302,471	333,519

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.

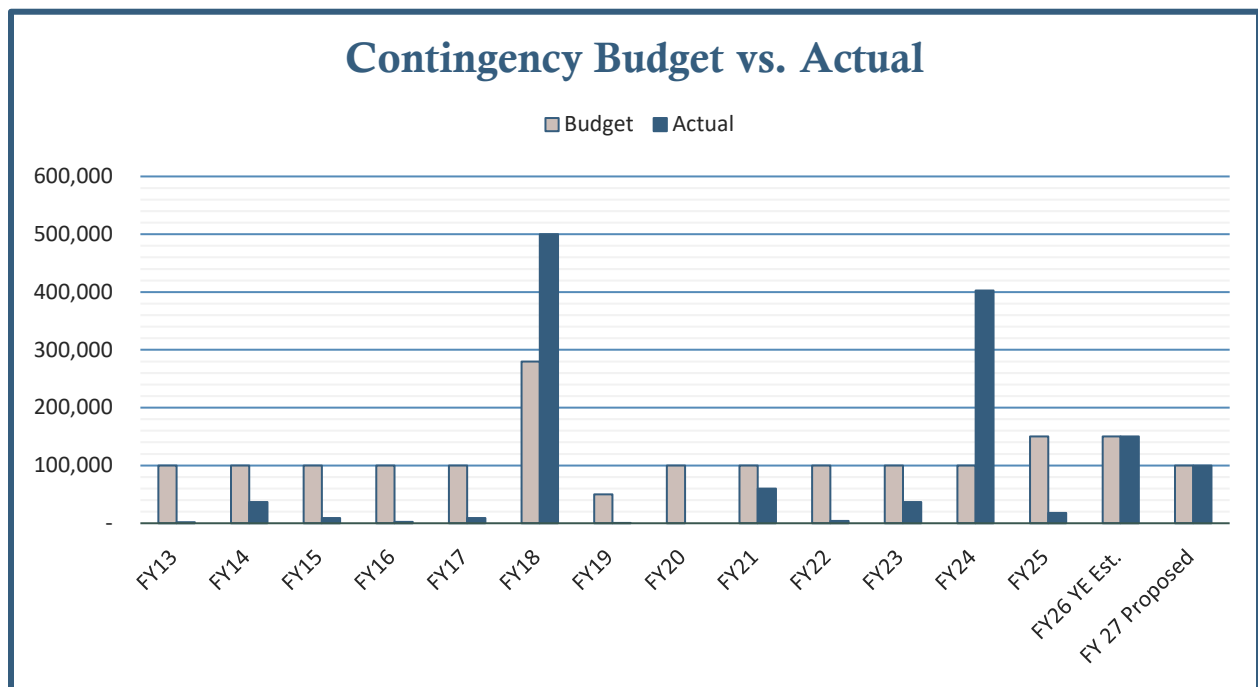


SENIOR CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	2,939
TOTAL SENIOR CENTER EXPENSE:		25,315	24,448	26,991	24,685	26,604

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	10,288,863	10,506,478	9,705,456	10,588,127
TOTAL GENERAL FUND EXPENSES		9,135,012	11,272,532	10,506,478	9,880,364	10,588,127
TOTAL GENERAL FUND REVENUES OVER EXPENSES		750,602	(983,669)	0	(174,908)	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	180,000
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
TOTAL GOVERNMENT GRANTS REVENUE:		231,685	1,113,441	83,505,000	270,228	83,117,000
11-40-22509	CITY HALL SOLAR SYSTEM	0	0	110,000	0	180,000
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
TOTAL GOVERNMENT GRANTS EXPENSE:		231,685	1,076,784	83,505,000	270,228	83,117,000

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	521,041	12,500	12,500	0
TOTAL PUBLIC SAFETY FIRE GRANTS REVENUE:		48,491	617,331	1,925,000	12,500	2,628,500
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
TOTAL PUBLIC SAFETY FIRE GRANTS EXPENSE:		46,338	117,331	1,925,000	0	2,628,500

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
18-30-22519	FAA-AIRPORT ENTITLEMENT GRANT	0	0	150,000	0	1,418,000
18-38-99950	TRANSFER FROM AIRPORT	0	0	0	0	37,000
TOTAL TRANSPORTATION GRANTS REVENUE:		0	0	150,000	0	1,455,000
18-40-22519	FAA-AIRPORT ENTITLEMENT GRANT	0	0	150,000	0	1,455,000
TOTAL TRANSPORTATION GRANTS EXPENSE:		0	0	150,000	0	1,455,000

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 9th and 10th Cavalry and later the 24th and 25th 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 \$750,000 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
TOTAL CAMP NACO REVENUE:		770,408	2,151,796	5,110,279	1,948,802	4,147,080
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	4,041
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
CAMP NACO PERSONNEL EXPENSE:		140,759	229,939	349,084	177,063	50,431

CAMP NACO - MELLON GRANT EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	875,119
19-45-99998	GF INTERNAL SERVICES-STATE	25,079	25,000	25,000	25,000	6,250

CAMP NACO - NATIONAL PARK SERVICE GRANT EXPENSES

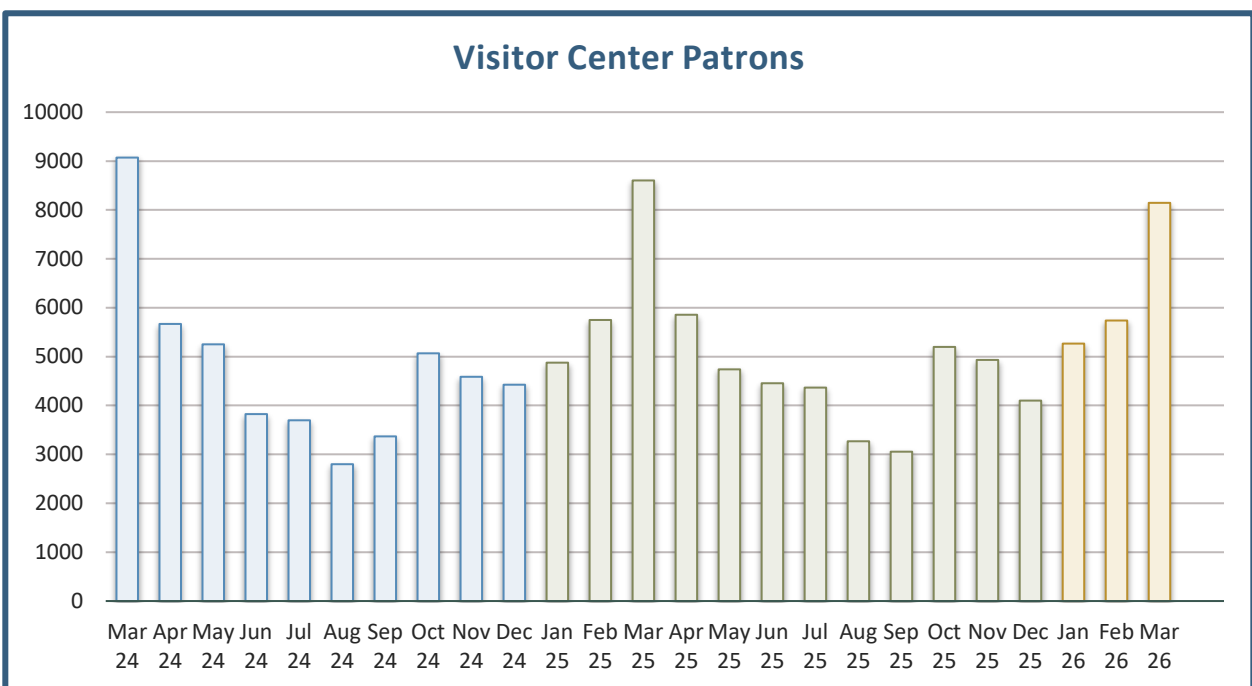
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
19-50-31000	PROFESSIONAL SERVICES	0	0	87,529	16,515	42,800
19-50-42020	PRINTING & REPRODUCTION	0	0	250	0	0
19-50-42040	ADVERTISING	0	0	500	0	0
19-50-45200	SAFETY SUPPLIES	0	0	1,000	0	0
19-50-46000	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
TOTAL CAMP NACO EXPENSE:		768,887	2,151,796	5,110,279	2,357,116	4,147,080

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, 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.



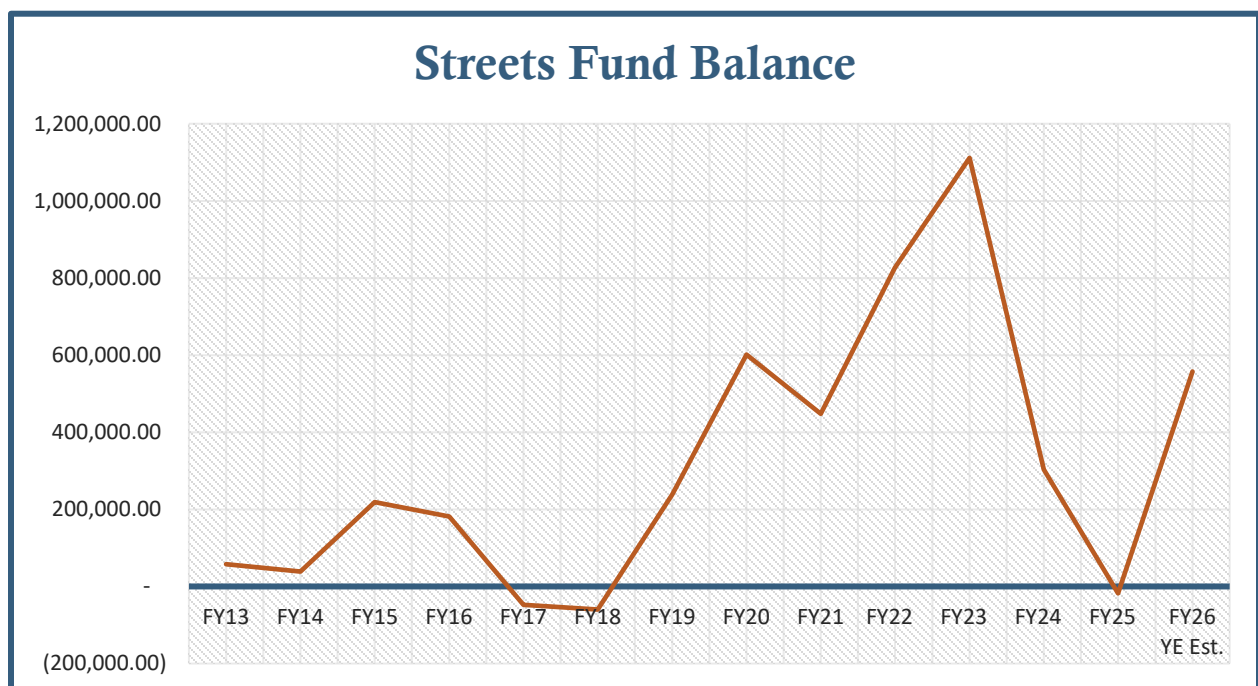
TOURISM/VISITOR CENTER

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	50,000
TOTAL TOURISM/VISITOR CENTER REVENUE:		312,254	417,884	700,000	286,344	330,000
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	8,082
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
TOURISM/VISITOR CENTER PERSONNEL EXPENSE:		100,478	99,054	102,668	66,611	69,248
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	65,000
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	128,100
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	36,352
TOTAL TOURISM/VISITOR CENTER EXPENSE:		331,886	313,726	700,000	472,142	330,000

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 16th, 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
TOTAL STREETS REVENUE:		1,075,264	1,109,913	1,348,046	1,656,483	1,904,411
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	37,178
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	2,875
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
STREETS PERSONNEL EXPENSE:		311,868	288,223	315,499	301,252	322,803

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	918,047
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	210,270
TOTAL STREETS EXPENSE:		1,865,425	1,413,068	1,348,046	1,081,949	1,904,411

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
TOTAL RICO REVENUES:		7,431	0	117,000	0	12,000
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
TOTAL RICO EXPENSES:		7,431	0	117,000	0	12,000

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
TOTAL BISBEE ARTS COMMISSION REVENUE:		14,708	9,353	26,080	7,180	14,500
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
TOTAL BISBEE ARTS COMMISSION EXPENSE:		12,729	8,131	26,080	16,992	14,500

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
45-35-10000	HOUSING SALES	270,140	350,549	1,000,000	153,861	2,400,000
45-38-10000	DONATIONS	0	134,541	0	0	0
45-38-50010	GAIN/LOSS ON DISPOSAL OF ASSET	0	0	0	0	0
TOTAL HOUSING INITIATIVE REVENUE:		270,140	485,090	1,000,000	153,861	2,400,000
45-40-10000	COST OF HOUSING SOLD	171,604	607,175	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
TOTAL HOUSINT INITIATIVE EXPENSE:		179,411	624,260	1,000,000	133,933	2,400,000

MISCELLANEOUS DONATIONS

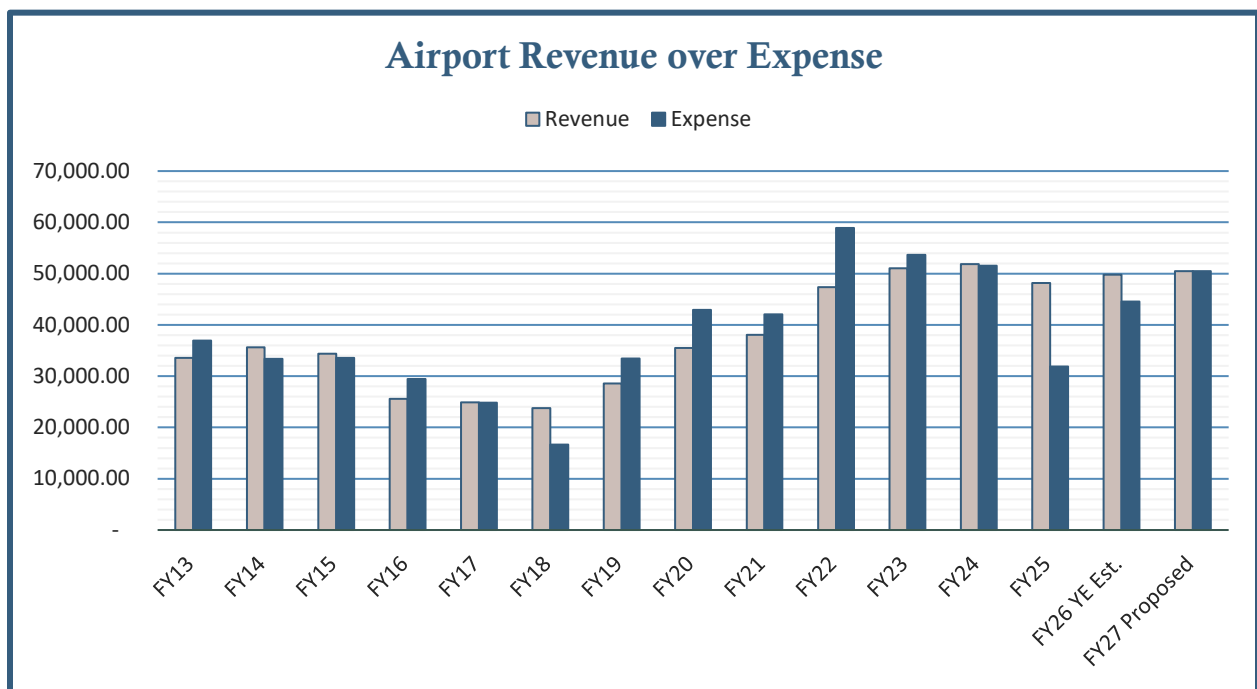
The Miscellaneous Donations fund was established to manage and account for the receipt and disbursement of donations and contributions made to the City for specific purposes. All revenues and expenses in this fund are segregated with each account title designating the purpose.

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
TOTAL MISCELLANEOUS DONATION REVENUE:		29,196	21,368	1,026,000	13,207	1,013,500
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
TOTAL MISCELLANEOUS DONATION EXPENSE:		23,800	20,478	1,026,000	2,501	1,013,500

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
50-36-13509	AIRPORT PROPERTY LEASE	0	0	0	0	6,000
50-38-99010	TRANSFERS FROM GENERAL FUND	1,365	0	5,479	0	31,000
TOTAL AIRPORT REVENUE:		51,873	43,764	54,199	49,768	87,500
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	4,172
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
50-40-99018	AIRPORT GRANT MATCH	0	0	0	0	37,000
50-40-99998	GF INTERNAL SERVICES	4,915	5,460	5,869	5,869	5,576
TOTAL AIRPORT EXPENSE:		51,548	42,186	54,199	44,552	87,500

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 & GRANTS

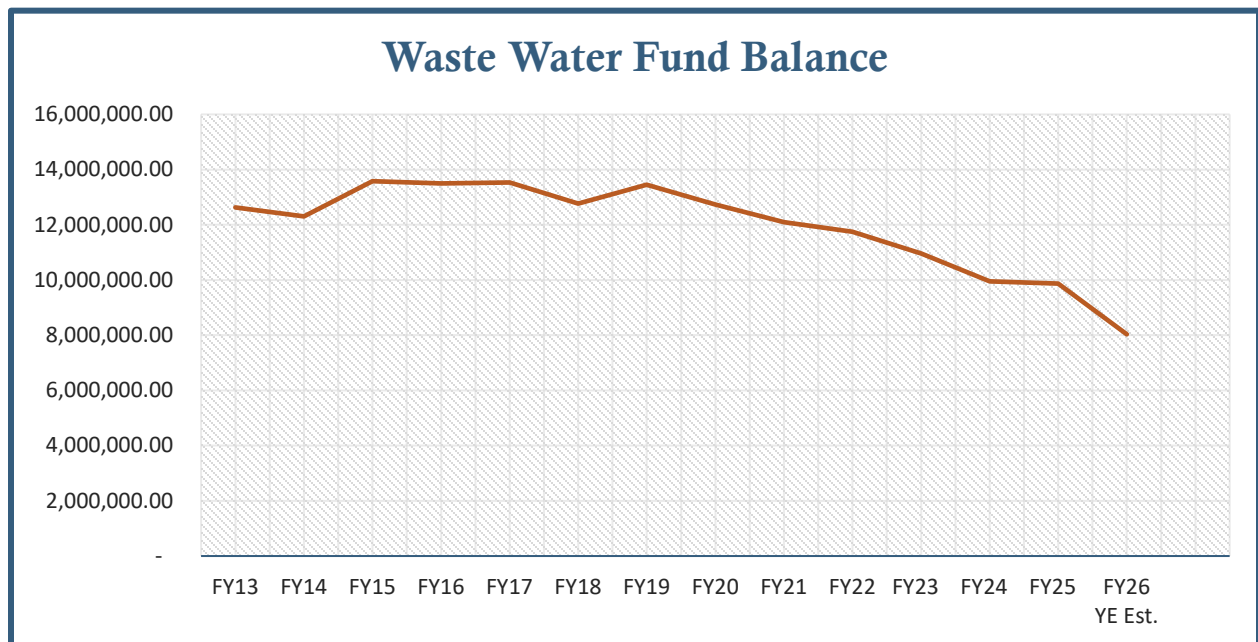
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
53-30-30003	HOMELAND SECURITY GRANTS	0	210,000	1,000,000	0	1,000,000
53-30-30006	100 CLUB GRANT	14,000	0	20,000	0	25,000
53-30-30008	GOVERNOR'S HWY SAFETY GRANT	30,244	65,989	60,000	6,307	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
TOTAL POLICE SPECIAL REV. & GRANTS REVENUE:		640,148	393,122	2,754,000	531,795	1,369,500
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
TOTAL POLICE SPECIAL REV. & GRANTS EXPENSE:		645,384	360,823	2,754,000	531,795	1,369,500

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	994,848
TOTAL WASTEWATER REVENUE:		2,772,661	2,782,706	4,620,556	2,827,993	4,058,960
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)	8,357	0	0	0
54-40-11500	MEDICAL INSURANCE	31,812	28,684	33,916	33,916	37,986
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	3,453
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
WASTEWATER PERSONNEL EXPENSE:		288,100	281,186	333,927	336,615	342,006

WASTEWATER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	884,910
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	200,000
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

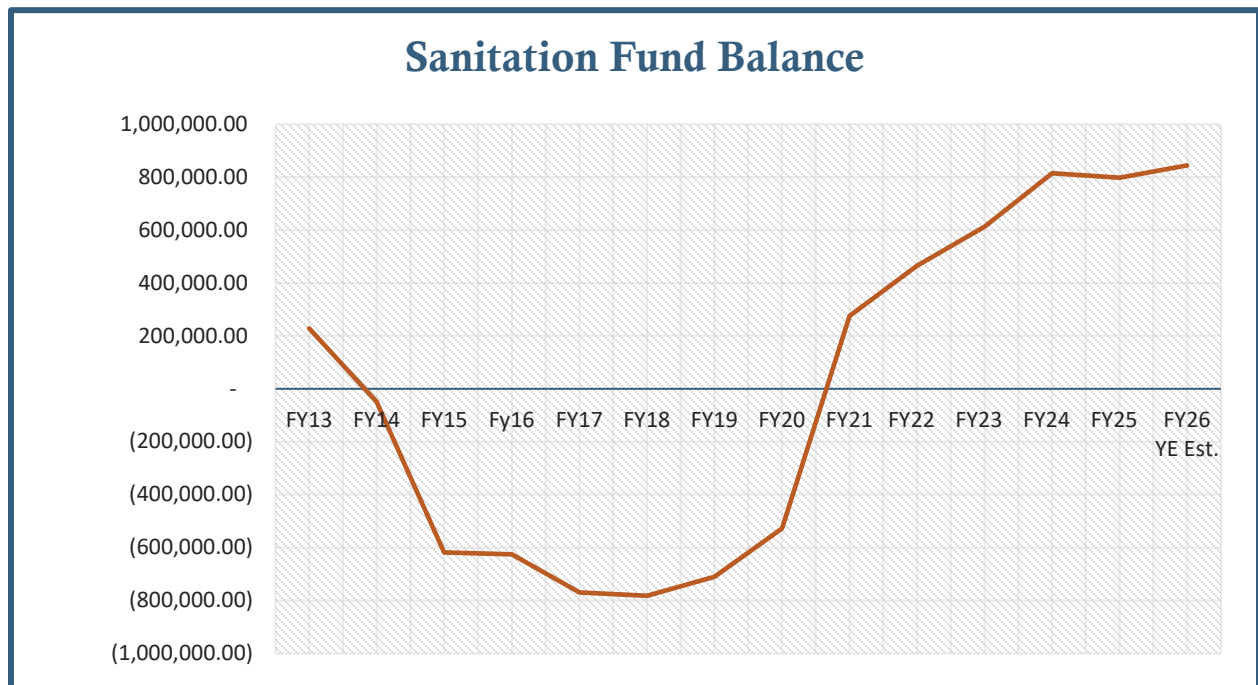
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
54-40-81000	PRINCIPAL PMTS, LEASE PURCHAS	42,380	44,511	45,179	45,179	60,976
54-40-81500	INTEREST PMTS, LEASE PURCHASE	7,610	4,685	3,252	3,252	8,243
54-40-89000	DEPRECIATION EXPENSE	1,277,988	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	430,415
TOTAL WASTEWATER EXPENSE:		3,649,223	3,787,460	4,620,556	4,663,479	4,058,960

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	374,437
TOTAL SANITATION REVENUE:		1,381,301	1,255,344	1,586,868	1,266,774	1,645,237
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	(52,154)	0	0	0
56-40-11500	MEDICAL INSURANCE	47,621	55,504	63,503	50,674	71,123
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	5,366
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
SANITATION PERSONNEL EXPENSE:		514,307	456,149	554,159	518,663	558,172

SANITATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	195,519
TOTAL SANITATION EXPENSE:		1,062,304	1,276,565	1,586,868	1,220,028	1,645,237

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

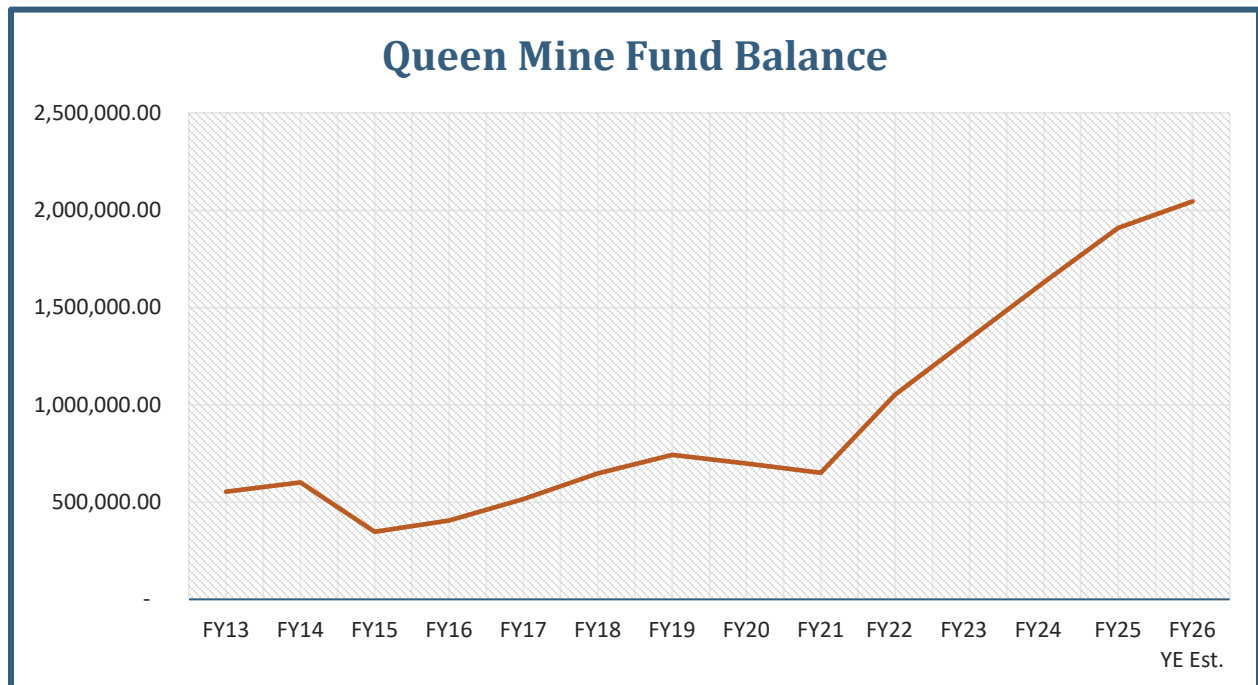
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 PROPOSED
57-30-22557	OB SEWER LATERALS-ENGINEERING	0	0	50,000,000	0	24,815,000
57-30-22559	SW BORDER INFRASTRUCTURE GRANT	0	0	1,014,750	0	591,750
57-30-22560	WWTP WIFA LOAN	0	0	0	0	2,732,400
57-38-99054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

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	405,224
TOTAL QUEEN MINE REVENUE:		1,306,098	1,369,243	1,638,558	1,282,588	1,790,974
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	34,129	0	0	0
59-40-11500	MEDICAL INSURANCE	34,432	48,367	64,946	52,117	64,657
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	2,190
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
QUEEN MINE PERSONNEL:		463,080	551,035	642,023	569,160	623,334

QUEEN MINE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	197,830
TOTAL QUEEN MINE EXPENSES:		1,006,124	1,174,879	1,638,558	1,146,294	1,790,974

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
78-30-90000	MISCELLANEOUS BUS GRANTS	0	0	0	0	272,000
78-38-99966	TRANSFERS FROM GENERAL FUND	0	0	0	0	0
TOTAL MISCELLANEOUS GRANTS REVENUE:		17,300	66,050	1,657,250	7,000	2,019,250
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
78-40-90000	CAPITAL EXPENDITURES-BISBEE BUS	0	0	0	0	272,000
TOTAL MISCELLANEOUS GRANTS EXPENSE:		15,131	66,370	1,657,250	4,983	2,019,250

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
TOTAL ARPA REVENUE:		0	0	135,000	177,859	120,000
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
TOTAL ARPA EXPENSE:		397,280	292,296	135,000	82,586	120,000

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
TOTAL DEBT SERVICE REVENUE:		1,704,744	1,799,510	1,451,886	1,514,969	1,695,195
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
TOTAL DEBT SERVICE EXPENSE:		1,304,744	1,400,878	1,451,886	1,514,969	1,695,195

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
TOTAL DEBT SERVICE - WWTP REVENUE:		625,279	625,658	625,900	626,013	624,492
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
TOTAL DEBT SERVICE - WWTP EXPENSE:		617,982	616,918	625,900	624,506	624,492

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
TOTAL YOUTH FUND REVENUE:		7,607	6,970	13,000	4,753	14,500
89-40-50000	AUTHORIZED EXPENDITURES	0	0	13,000	0	14,500
TOTAL YOUTH FUND EXPENSE:		0	0	13,000	0	14,500

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).

This Fiscal Year's budget includes salary and benefits for a full-time Transit Manager. It also includes additional funding to cover the costs of the bus in the event the bus operations need to be brought in-house rather than managed by a contractor.

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 NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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	55,154
TOTAL BISBEE BUS FUND REVENUE:		303,227	291,875	359,882	343,264	833,134
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	8,082
96-40-11501	STANDARD DISABILITY INSURANCE	0	0	0	0	269
96-40-11502	MEDICAL INS. DEPENDENT SUPPL.	0	0	0	0	2,298
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
BUS PERSONNEL:		0	0	0	0	88,291

BISBEE BUS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	YEAR END ESTIMATE	2026-27 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
TOTAL BISBEE BUS FUND EXPENSE:		306,854	291,875	359,882	343,264	833,134

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	(120,000)	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
TOTAL CAPITAL IMPROVEMENTS FUND REVENUE:		152,122	584,748	410,000	139,381	610,000
99-40-05409	CITY HALL BUILDING	1,344,483	3,155,532	0	232,100	0
99-40-20020	VISITOR CENTER BUILDING	0	0	410,000	0	0
99-40-99900	FUND BALANCE REPAY	0	0	0	0	610,000
TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE:		1,344,483	3,155,532	410,000	232,100	610,000
TOTAL REVENUE ALL FUNDS:		21,607,552	25,434,030	172,073,982	23,212,789	150,618,010
TOTAL EXPENSES ALL FUNDS:		23,003,662	29,463,885	172,073,982	24,673,782	150,618,010
TOTAL REVENUE OVER EXPENSES ALL FUNDS:		(1,396,110)	(4,029,855)	0	(1,460,993)	0