

Official Budget Forms

City of Bisbee

Fiscal year 2027

City of Bisbee

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Fiscal year 2027

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City of Bisbee
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year		S c h		Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	8,030,966	150,607,182	2,077,786	410,000	0	6,075,511	0	167,201,445
2026	Actual expenditures/expenses**	E	2	7,403,878	4,898,999	2,139,475	232,100	0	5,259,330	0	19,933,782
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2027	Primary property tax levy	B	4	1,472,354							1,472,354
2027	Secondary property tax levy	B	5								0
2027	Estimated revenues other than property taxes	C	6	6,520,382	126,114,871	750	610,000	0	5,720,662	0	138,966,665
2027	Other financing sources	D	7	331,294	3,367,000	0	0	0	1,774,509	0	5,472,803
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	2,264,097	123,154	2,318,937	0	0	0	0	4,706,188
2027	Interfund Transfers (out)	D	10	2,699,389	556,761	0	0	0	1,450,038	0	4,706,188
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
										0	
2027	Total financial resources available		12	7,888,738	129,048,264	2,319,687	610,000	0	6,045,133	0	145,911,822
2027	Budgeted expenditures/expenses	E	13	7,888,738	129,048,264	2,319,687	610,000	0	6,045,133	0	145,911,822

Expenditure limitation comparison

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

2026	2027
\$ 167,201,445	\$ 145,911,822
167,201,445	145,911,822
\$ 167,201,445	\$ 145,911,822
\$	\$

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

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

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

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

City of Bisbee
Tax levy and tax rate information
Fiscal year 2027

	<u>2026</u>	<u>2027</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,430,821</u>	\$ <u>1,472,354</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,430,821</u>	\$ <u>1,472,354</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,430,821</u>	\$ <u>1,472,354</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,430,821</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>1,430,821</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>1,430,821</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 3.0061	_____ 2.9697
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 3.0061	_____ 2.9697
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

City of Bisbee
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
City Sales Tax	\$ 3,000,000	\$ 2,514,129	\$ 2,800,000
Licenses and permits			
Building/Sign Permits	150,000	229,776	180,000
Hot Work Permits	300	375	300
Burn Permits	50	50	50
Business Licenses	85,000	88,196	85,000
Liquor Licenses	1,000	1,250	1,500
Special Event Licenses	6,000	6,000	6,500
Dog License Fees/Impound Fees	500	450	550
Intergovernmental			
State Sales Tax	769,800	765,041	745,149
Vehicle License Tax	331,209	312,759	336,539
Urban Revenue Sharing (Income Tax)	993,711	1,028,809	1,043,329
Charges for services			
Planning/Zoning Applications	14,000	15,862	15,000
Plan Examination Fee	20,000	22,640	20,000
Library Fees	8,600	9,316	11,000
Fire Inspection - Initial	2,000		1,000
Fire Inspection - Renewal/Annual	5,000	350	2,000
Fire Inspection - Follow-up Compliance	500		
Cemetery Plot Fees	8,000	12,975	9,000
Cemetery Maintenance Fees	3,000	3,000	3,500
Public Copy Fees	1,000	733	1,000
City Clerk Clerical Fees	50	50	50
Vehicle Impound Fees	25,000	20,709	22,000
Towing Fees	15,000	13,045	13,000
Parks Use Permit	7,000	6,080	6,500
Parks Use Permit - Utility Use		75	
Vendor Fees		207	
Franchise Fees	200,000	225,000	225,000
Pool Admissions	9,500	14,000	10,000
Ambulance Fees	650,000	654,506	670,000
Wildland Fire Services	50,000	3,600	15,000
Fire Dept. Out of City Services		4,200	4,200
New Construction Plan Review - Fire	2,100		

City of Bisbee
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Fines and forfeits			
Code Violation Fines	16,500	9,590	15,000
Municipal Court Fines	100	3,310	100
Main Street Fire Reimbursement	6,000	6,000	6,000
Interest on investments			
Interest Earned	180,000	139,566	100,000
Contributions			
Donations - Misc	100		
Miscellaneous			
Service Reim - Police Dept	1,000	2,575	2,500
Police Vehicle Use Fees	1,000	1,729	2,000
Service Reimb - Fire Dept	500	765	500
Insurance Reimbursements	100,000	7,642	10,000
DEMA Reimbursement		16,477	
Rental Income	59,815	59,815	59,815
City Auction Funds	5,000	7,600	7,500
Police Smart & Safe AZ Fund	35,000	35,650	35,600
Fire Smart & Safe AZ Fund	46,000	53,476	53,500
Sewer Line Warranty - Royalty	700	635	700
Total General Fund	\$ 6,810,035	\$ 6,298,013	\$ 6,520,382

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

Special revenue funds

Streets

Highway User Revenue Fund (H.U.R.F.)	\$ 537,551	\$ 494,188	\$ 521,576
1% Sales Tax Increase	795,000	1,145,705	795,000
Cemetery Open/Close Fees	3,300	4,275	4,200
Street Pavement Cut Fees	3,400	2,940	3,600
Right of Way Permits	5,000	4,194	5,000
EV Charging Stations	3,765	5,159	5,000
Interest LGIP	30	22	35
	\$ 1,348,046	\$ 1,656,483	\$ 1,334,411

Other

Government Grants	\$ 83,505,000	\$ 270,228	\$ 83,117,000
Public Safety - Fire Grants	1,912,500		2,416,000
Transportation Grants	150,000		1,418,000
Camp Naco Grants	2,815,574	1,589,516	1,747,080
Tourism/Visitor Center	300,000	286,344	280,000
R.I.C.O.	117,000		12,000
Bisbee Arts Commission	21,080	7,180	10,000
Housing Initiative	1,000,000	153,861	2,400,000
Miscellaneous Donations	1,026,000	13,207	1,013,500
Airport	48,720	49,768	56,500
Police Special Revenue & Grants	2,754,000	531,795	1,369,500
Bisbee Public Works Grants	51,014,750		28,139,150
Miscellaneous Grants	1,657,250	7,000	2,019,250
American Rescue Plan Act (ARPA)			
Youth Program Fund	3,000	4,753	4,500
Bisbee Bus Fund	293,000	270,565	777,980
	\$ 146,617,874	\$ 3,184,217	\$ 124,780,460

Total special revenue funds \$ 147,965,920 \$ 4,840,700 \$ 126,114,871

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

City of Bisbee
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
Debt Service - G.O. Debt	\$ 550	\$ 663	\$ 750
Debt Service - WWTP Debt	\$ 550	\$ 663	\$ 750
Capital projects funds			
Capital Improvements Fund	\$ 10,000	\$ 31,037	\$ 610,000
	\$ 10,000	\$ 31,037	\$ 610,000
Total capital projects funds	\$ 10,000	\$ 31,037	\$ 610,000

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

Enterprise funds

Wastewater Fund

City Sales Tax	\$ 530,000	\$ 572,853	\$ 580,000
Interest/Penalties Earned	40,000	25,785	40,000
Shutoff Valves & Fees		225	100
APS Solar Reimbursement	32,000	17,010	32,000
User Fees	2,198,083	2,197,706	2,387,612
Service Charge/Penalty	18,400	10,415	18,400
Hook-up Fees	6,000	4,000	6,000
	\$ 2,824,483	\$ 2,827,994	\$ 3,064,112

Sanitation Fund

Recycling Revenue	\$ 2,500	\$ 2,718	\$ 2,500
Recycling Annual Pass	3,500	1,706	3,500
User Fees	1,000,000	1,017,010	1,017,000
User Fees - Recycling	250,000	245,242	246,000
Special Pick-up Fees	1,500	98	1,800
	\$ 1,257,500	\$ 1,266,774	\$ 1,270,800

Queen Mine Tour

Tax Credits Taken	\$ 750	\$ 736	\$ 750
Merchandise Sales	500,000	541,116	600,000
Mine Tours	625,000	738,833	785,000
Over/Short		1,903	
	\$ 1,125,750	\$ 1,282,588	\$ 1,385,750

Total enterprise funds \$ 5,207,733 \$ 5,377,356 \$ 5,720,662

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

Total all funds \$ 159,994,238 \$ 16,547,769 \$ 138,966,665

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

City of Bisbee
Other financing sources/(uses) and interfund transfers
Fiscal year 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 331,294	\$	\$ 2,264,097	\$ 2,699,389
Total General Fund	\$ 331,294	\$	\$ 2,264,097	\$ 2,699,389
Special revenue funds				
General Government Grants	\$	\$	\$	\$
Public Safety - Fire Grants	212,500			200,000
Transportation Grants			37,000	
Camp Naco Grants	2,400,000			18,849
Tourism/Visitor Center	50,000			36,352
Streets	570,000			258,984
R.I.C.O.				
Bisbee Arts Commission	4,500			
Housing Initiative				
Miscellaneous Donations				
Airport			31,000	42,576
Police Special Revenue & Grants				
Public Works Grants				
Miscellaneous Grants				
American Rescue Plan Act (ARPA)	120,000			
Youth Fund	10,000			
Bisbee Bus Fund			55,154	
Total special revenue funds	\$ 3,367,000	\$	\$ 123,154	\$ 556,761
Debt service funds				
Debt Service - G.O. Debt	\$	\$	\$ 1,695,195	\$
Debt Service - WWTP Debt			623,742	
Total debt service funds	\$	\$	\$ 2,318,937	\$
Capital projects funds				
Capital Improvements Fund	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Enterprise funds				
Wastewater Fund	\$ 994,848	\$	\$	\$ 1,055,423
Sanitation Fund	374,437			196,785
Queen Mine Tour	405,224			197,830
Total enterprise funds	\$ 1,774,509	\$	\$	\$ 1,450,038
Total all funds	\$ 5,472,803	\$	\$ 4,706,188	\$ 4,706,188

City of Bisbee
Expenditures/expenses by fund
Fiscal year 2027

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Fund/Department	2026	2026	2026	2027
General Fund				
Mayor & Council	\$ 48,445	\$	\$ 47,613	\$ 52,639
City Manager	181,350		152,362	199,170
Finance	522,075		520,852	509,323
City Clerk	191,005		181,711	195,750
Community Development	287,708		254,992	273,726
Admin & General Government	284,582		297,513	356,620
Personnel	140,042		105,034	131,048
Legal Services	120,000		92,195	120,000
Water Systems	16,200		21,443	24,700
Information Systems	82,500		96,985	101,792
Police Department	2,180,809		2,035,704	2,041,510
Fire Department	2,312,098		2,166,468	2,260,285
City Magistrate	99,274		83,357	82,735
Cemetery	6,480		5,901	6,780
Building Maintenance	244,518		212,059	230,529
Public Works Admin	174,944		176,468	176,610
Garage	194,366		183,467	198,753
Building Inspector	155,219		144,281	164,916
Parks	250,683		262,728	257,116
Swimming Pool	74,921		75,067	85,582
Library	289,397		265,634	295,489
Senior Center	24,350		22,044	23,665
Contingency	150,000			100,000
Total General Fund	\$ 8,030,966	\$	\$ 7,403,878	\$ 7,888,738
Special revenue funds				
General Government Grants	\$ 83,505,000	\$	\$ 270,228	\$ 83,117,000
Public Safety - Fire Grants	1,925,000			2,428,500
Transportation Grants	150,000			1,455,000
Camp Naco Grants	5,063,634		2,314,152	4,128,231
Tourism/Visitor Center	270,232		175,707	293,648
Streets	1,203,774		937,677	1,645,427
R.I.C.O.	117,000			12,000
Bisbee Arts Commission	26,080		16,992	14,500
Housing Initiative	1,000,000		133,933	2,400,000
Miscellaneous Donations	1,026,000		2,501	1,013,500
Airport	48,330		38,683	44,924
Police Special Revenue & Grants	2,754,000		531,795	1,369,500
Public Works Grants	51,353,000		50,000	28,139,150
Miscellaneous Grants	1,657,250		4,983	2,019,250
American Rescue Plan Act	135,000		82,586	120,000
Youth Fund	13,000			14,500
Bisbee Bus Fund	359,882		339,762	833,134
Total special revenue funds	\$ 150,607,182	\$	\$ 4,898,999	\$ 129,048,264
Debt service funds				
Debt Service - G.O. Debt	\$ 1,451,886	\$	\$ 1,514,969	\$ 1,695,195
Debt Service - WWTP Debt	625,900		624,506	624,492
Total debt service funds	\$ 2,077,786	\$	\$ 2,139,475	\$ 2,319,687
Capital projects funds				
Capital Improvements Fund	\$ 410,000	\$	\$ 232,100	\$ 610,000
Total capital projects funds	\$ 410,000	\$	\$ 232,100	\$ 610,000
Enterprise funds				
Wastewater	\$ 3,212,673	\$	\$ 3,255,596	\$ 3,003,537
Sanitation	1,402,065		1,035,225	1,448,452
Queen Mine Tour	1,460,773		968,509	1,593,144
Total enterprise funds	\$ 6,075,511	\$	\$ 5,259,330	\$ 6,045,133
Total all funds	\$ 167,201,445	\$	\$ 19,933,782	\$ 145,911,822

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

City of Bisbee
Expenditures/expenses by department
Fiscal year 2027

Department/Fund	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
City Manager				
General Fund:				
City Manager	\$ 181,350	\$	\$ 152,362	\$ 199,170
Personnel	140,042		105,034	131,048
City Magistrate	99,274		83,357	82,735
Contingency	150,000			100,000
Special Revenue Funds:				
Miscellaneous Donations	1,026,000		2,501	1,013,500
ARPA Grant	135,000		82,586	120,000
Capital Project Funds:				
Capital Improvements	410,000		232,100	610,000
Department total	\$ 2,141,666	\$	\$ 657,940	\$ 2,256,453
City Clerk				
General Fund:				
Mayor & Council	\$ 48,445	\$	\$ 47,613	\$ 52,639
City Clerk	191,005		181,711	195,750
Admin & General Govt.	284,582		297,513	356,620
Information Systems	82,500		96,985	101,792
Department total	\$ 606,532	\$	\$ 623,822	\$ 706,801
Finance				
General Fund:				
Finance	\$ 522,075	\$	\$ 520,852	\$ 509,323
Debt Service Funds:				
Debt Service - G.O. Debt	1,451,886		1,514,969	1,695,195
Debt Service - WWTP Debt	625,900		624,506	624,492
Department total	\$ 2,599,861	\$	\$ 2,660,327	\$ 2,829,010
Legal Services				
General Fund:				
Legal Services	\$ 120,000	\$	\$ 92,195	\$ 120,000
Department total	\$ 120,000	\$	\$ 92,195	\$ 120,000
Library				
General Fund:				
Library	\$ 289,397	\$	\$ 265,634	\$ 295,489
Department total	\$ 289,397	\$	\$ 265,634	\$ 295,489
Community Development				
General Fund:				
Community Development	\$ 287,708	\$	\$ 254,992	\$ 273,726
Building Inspector	155,219		144,281	164,916
Special Revenue Funds:				
General Government Grants	83,505,000		270,228	83,117,000
Tourism/Visitor Center	270,232		175,707	293,648
Bisbee Arts Commission	26,080		16,992	14,500
Housing Initiative	1,000,000		133,933	2,400,000
Miscellaneous Grants	1,657,250		4,983	2,019,250
Bisbee Bus	359,882		339,762	833,134
Enterprise Funds:				
Queen Mine Tour	1,460,773		968,509	1,593,144
Department total	\$ 88,722,144	\$	\$ 2,309,387	\$ 90,709,318

Police Department

General Fund:

Police Department	\$	2,180,809	\$		\$	2,035,704	\$	2,041,510
Special Revenue Funds:								
R.I.C.O.		117,000						12,000
Police Special Rev. & Grants		2,754,000				531,795		1,369,500
Department total	\$	5,051,809	\$		\$	2,567,499	\$	3,423,010

Fire Department

General Fund:

Fire Department	\$	2,312,098	\$		\$	2,166,468	\$	2,260,285
Special Revenue Funds:								
Public Safety - Fire Grants		1,925,000						2,428,500
Department total	\$	4,237,098	\$		\$	2,166,468	\$	4,688,785

Public Works

General Fund:

Water Systems	\$	16,200	\$		\$	21,443	\$	24,700
Cemetery		6,480				5,901		6,780
Building Maintenance		244,518				212,059		230,529
Public Works Admin		174,944				176,468		176,610
Garage		194,366				183,467		198,753
Parks		250,683				262,728		257,116
Swimming Pool		74,921				75,067		85,582
Senior Center		24,350				22,044		23,665
Special Revenue Funds:								
Transportation Grants		150,000						1,455,000
Camp Naco Grants		5,063,634				2,314,152		4,128,231
Streets		1,203,774				937,677		1,645,427
Airport		48,330				38,683		44,924
Public Works Grants		51,353,000				50,000		28,139,150
Youth Fund		13,000						14,500
Enterprise Funds:								
Wastewater		3,212,673				3,255,596		3,003,537
Sanitation		1,402,065				1,035,225		1,448,452
Department total	\$	63,432,938	\$		\$	8,590,510	\$	40,882,956

Total All Funds \$ **167,201,445** \$ \$ **19,933,782** \$ **145,911,822**

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

City of Bisbee
Full-time employees and personnel compensation
Fiscal year 2027

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2027	2027	2027	2027	2027	2027
General Fund	67	\$ 4,094,401	\$ 432,531	\$ 516,449	\$ 487,243	\$ 5,530,624
Special revenue funds						
Camp Naco	1	\$ 35,980	\$ 3,508	\$ 4,041	\$ 4,888	\$ 48,417
Tourism/Visitor Center	1	51,051	4,112	8,082	6,003	69,248
Streets	5	216,513	25,938	37,178	40,299	319,928
Bus	1	50,000	5,990	8,082	5,921	69,993
Total special revenue funds	8	\$ 353,544	\$ 39,548	\$ 57,383	\$ 57,111	\$ 507,586
Enterprise funds						
Wastewater	5	\$ 237,852	\$ 28,495	\$ 37,986	\$ 34,220	\$ 338,553
Sanitation	9	372,507	44,626	71,123	64,550	552,806
Queen mine Tour	11	443,514	46,136	64,657	66,836	621,143
Total enterprise funds	25	\$ 1,053,873	\$ 119,257	\$ 173,766	\$ 165,606	\$ 1,512,502
Total all funds	100	\$ 5,501,818	\$ 591,336	\$ 747,598	\$ 709,960	\$ 7,550,712