

CITY/TOWN OF BISBEE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 5,835,312	\$ 5,492,132		Primary: \$ 952,069	\$ 5,150,432	\$ 209,613		\$ 338,288	\$ 582,374	\$ 6,068,028	\$ 6,068,028
2. Special Revenue Funds	15,774,684	1,394,933		Secondary:	14,797,031	110,900		995,500	413,122	15,490,309	15,490,309
3. Debt Service Funds Available	1,274,785	1,274,785			100			1,299,355		1,299,455	1,299,455
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,274,785	1,274,785			100			1,299,355		1,299,455	1,299,455
6. Capital Projects Funds	334,000	106,485				255,000		576,000		831,000	831,000
7. Permanent Funds											
8. Enterprise Funds Available	2,374,258	2,337,698			4,284,913	581,029		400,000	2,613,646	2,652,296	2,652,296
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	2,374,258	2,337,698			4,284,913	581,029		400,000	2,613,646	2,652,296	2,652,296
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 25,593,039	\$ 10,606,033	\$	\$ 952,069	\$ 24,232,477	\$ 1,156,542	\$	\$ 3,609,142	\$ 3,609,142	\$ 26,341,088	\$ 26,341,088

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 or voter-approved alternative expenditure limitation

	2014	2015
1.	\$ 25,593,039	\$ 26,341,088
2.		
3.	25,593,039	26,341,088
4.		
5.	\$ 25,593,039	\$ 26,341,088
6.	\$	\$

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

* Includes Expenditure/Expense Adjustments Approved in 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 in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY/TOWN OF BISBEE
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>922,303</u>	\$ <u>952,069</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>922,303</u>	\$ <u>952,069</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>922,303</u>	\$ <u>952,069</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>922,303</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>922,303</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>922,303</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.2939</u>	<u>2.3120</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>2.2939</u>	<u>2.3120</u>
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/TOWN OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,900,000	\$ 2,049,000	\$ 2,025,000
City Bed Tax	92,000	92,000	92,000
Franchise Fees	230,000	230,000	230,000
Licenses and permits			
Building/Sign Permits	45,000	50,000	55,000
Occupational/Liquor Licenses	39,000	39,000	50,000
Special Event Licenses	1,600	7,000	10,000
Civil Union Fee		900	900
Dog License/Impound Fees	1,000	700	1,000
Intergovernmental			
State Sales Tax	481,722	481,722	503,748
State Income Tax (Urban Revenue Sharing)	621,974	621,974	674,849
Vehicle License Tax	256,353	256,353	271,935
Charges for services			
Planning/Zoning Applications	2,000	2,400	3,000
Plan Examination Fee	5,000	11,500	6,000
Professional Svc Reim P&Z	35,000		
Cemetery Plot Fees	3,000	5,625	6,500
Cemetery Maintenance Fees	2,000	2,700	3,000
Public Copy Fees	750	750	750
Vehicle Impound Fees	12,000	9,885	12,000
Towing Fees		4,740	4,000
Parks Use Permit	3,000	4,400	4,400
Swimming Lessons			
Pool Admissions			
Recreation Program Fees			
Ambulance Fees	1,000,000	843,526	1,000,000
Fines and forfeits			
Code Violation Fines			
Library Fees	4,000	3,000	4,000
Dog License Fines			
Municipal Court Fines			
Interest on investments			
Interest Earned	2,000	2,510	2,500
Contributions			
Donations/Misc		1,257	1,000
Donations/Shelter		1,905	1,000
Donations - Fire Dept		1,300	1,300
Miscellaneous			
Refunds/Adjustments		26	
Adoptions Animal Shelter	2,500	3,900	4,000
Service Reimb - Police Dept		1,777	
Police Vehicle Use Fees		4,405	5,000
HIDTA Reimb O/T Police	35,000	28,500	35,000
Service Reimb - Fire Dept			
School Resource Officer		20,000	60,000
Insurance Reimbursements		300	
Expense Reimbursements			
L.L.E.A.C. Revenue from County		172	
Over/Short			
RICO Auction Reimbursements	25,000	15,000	15,000
Rental Income	56,500	46,500	46,500
Pool Rental			
City Auction Funds	25,000	18,000	21,000

CITY/TOWN OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Pool Concessions			
Returned Check Fees	50	30	50
Unassigned Revenues		563	
Total General Fund	\$ 4,881,449	\$ 4,863,320	\$ 5,150,432

* 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/TOWN OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Streets			
Highway Revenue user HURF Gas Tax	\$ 372,555	\$ 372,555	\$ 393,027
Sales Tax Contingency			380,000
Cemetery Open/Close Fees	4,000	4,000	5,000
Street Pavement Cut Fees	10,000	8,500	5,000
	\$ 386,555	\$ 385,055	\$ 783,027
Transient Room Tax	\$	\$	\$
RICO	182,561	101,000	101,000
Arts Commission			
Save Our Stairs	50,000		
Misc Donations	1,007,500	41,672	1,017,000
Police Special Rev & Grants	815,000	878,243	816,561
PW Grants	6,101,000		5,891,722
Misc Grants	5,089,400	74,400	5,127,500
Youth Fund	2,500	2,130	2,500
Bisbee Bus	230,000	227,254	307,150
General Government Grants	374,000	216,359	190,571
Public Safety - Fire Grants	285,000		410,000
Transportation Grants	192,000	23,372	150,000
	\$ 14,328,961	1,564,430	14,014,004
Total Special Revenue Funds	\$ 14,715,516	\$ 1,949,485	\$ 14,797,031
ENTERPRISE FUNDS			
Waste Water	\$ 2,400,392	\$ 2,439,284	\$ 2,705,506
Sanitation	860,947	864,497	878,147
Queen Mine	660,600	594,673	659,600
Airport	41,660	35,390	41,660
	\$ 3,963,599	3,933,844	4,284,913
Total Enterprise Funds	\$ 3,963,599	\$ 3,933,844	\$ 4,284,913
DEBT SERVICE FUNDS			
	\$	\$	\$ 100
Total Debt Service Funds	\$	\$	\$ 100
TOTAL ALL FUNDS	\$ 23,560,564	\$ 10,746,649	\$ 24,232,477

* 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.

* 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

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CITY/TOWN OF BISBEE
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$ 209,613	\$	\$ 338,288	\$ 582,374
Total General Fund	\$ 209,613	\$	\$ 338,288	\$ 582,374
SPECIAL REVENUE FUNDS				
Transient Room Tax	\$ 47,900	\$	\$ 108,000	\$
RICO				16,561
Arts Commission	39,000			
Streets				380,000
Misc Donations				
Police Special Rev & Grants				16,561
PW Grants			860,000	
Misc Grants	12,500			
Youth Fund	11,500			
Bisbee Bus			12,500	
General Government Grants				
Public Safety - Fire Grants			15,000	
Transportation Grants				
Total Special Revenue Funds	\$ 110,900	\$	\$ 995,500	\$ 413,122
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 84,642	\$
Debt Service-WW			1,214,713	
Total Debt Service Funds	\$	\$	\$ 1,299,355	\$
CAPITAL PROJECTS FUNDS				
	\$ 255,000	\$	\$ 576,000	\$
Total Capital Projects Funds	\$ 255,000	\$	\$ 576,000	\$
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Waste Water	\$ 251,884	\$	\$ 400,000	\$ 2,248,402
Sanitation	84,889			106,079
Queen Mine	244,256			259,165
Airport				
Total Enterprise Funds	\$ 581,029	\$	\$ 400,000	\$ 2,613,646
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,156,542	\$	\$ 3,609,142	\$ 3,609,142

CITY/TOWN OF BISBEE
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor & Council	\$ 37,955	\$	\$ 32,851	37,411
City Manager	132,100		157,689	121,102
Finance	407,082		349,071	426,205
City Clerk	150,301		115,412	147,468
Comm. Development	100,522		65,157	115,830
Admin & General	210,173		159,516	215,957
Personnel	77,235		64,779	74,250
Legal Services	51,385		40,898	51,175
Water Systems	6,100		3,300	6,600
Information Systems	53,670		55,250	73,204
Police	1,885,498		1,854,196	1,934,223
Fire	1,858,449		1,845,387	1,939,078
City Magistrate	48,000		48,000	48,000
Cemetery	8,603		7,493	9,318
Building Maintenance	25,600		32,575	45,450
PW Admin	133,098		137,514	141,158
Garage	118,517		81,764	106,013
Building Inspector	68,741		61,156	59,119
Parks	141,639		153,774	171,247
Swimming Pool	15,300		18,280	18,700
Library	181,154		175,910	202,263
Senior Citizens Center	24,190		23,164	24,257
Contingency	100,000		8,996	100,000
Total General Fund	\$ 5,835,312	\$	\$ 5,492,132	\$ 6,068,028
SPECIAL REVENUE FUNDS				
Government Grants	\$ 374,000	\$	\$ 216,359	\$ 190,571
Public Safety - Fire Grants	300,000			425,000
Transportation Grants	192,000		23,372	150,000
Transient Room Tax	146,916		142,690	155,900
Streets	559,268		502,831	403,027
RICO	166,000		101,000	84,439
Arts Commission	45,000		5,200	39,000
Save Our Stairs	50,000			
Donations	1,007,500		41,672	1,017,000
Police Special Rev & Grants	800,000		52,109	800,000
Public Works Grants	6,796,000			6,751,722
Misc. Grants	5,095,000		79,700	5,140,000
Youth Program	13,000			14,000
Bisbee Bus	230,000		230,000	319,650
Total Special Revenue Funds	\$ 15,774,684	\$	\$ 1,394,933	\$ 15,490,309
DEBT SERVICE FUNDS				
Debt Service	\$ 68,081	\$	\$ 68,081	\$ 84,642
Debt Service - WWP	1,206,704		1,206,704	1,214,813
Total Debt Service Funds	\$ 1,274,785	\$	\$ 1,274,785	\$ 1,299,455
CAPITAL PROJECTS FUNDS				
Capital Improvements	\$ 334,000	\$	\$ 106,485	\$ 831,000
Total Capital Projects Funds	\$ 334,000	\$	\$ 106,485	\$ 831,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Airport	\$ 41,660	\$	\$ 36,625	\$ 41,660
Waste Water	927,437		971,853	1,108,988
Sanitation	776,207		754,984	856,957
Queen Mine	628,954		574,236	644,691
Total Enterprise Funds	\$ 2,374,258	\$	\$ 2,337,698	\$ 2,652,296
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 25,593,039	\$	\$ 10,606,033	\$ 26,341,088

* 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/TOWN OF BISBEE
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
City Manager - General Funds:				
City Manager	\$ 132,100	\$	\$ 157,689	\$ 121,102
Personnel	77,235		64,779	74,250
Information Systems	53,670		55,250	73,204
City Magistrate	48,000		48,000	48,000
Contingency	100,000		8,996	100,000
Special Revenue Funds:				
Save Our Stairs	50,000			
Donations	1,007,500		41,672	1,017,000
Capital Project Fund:				
Capital Improvements	334,000		106,485	831,000
Department Total	\$ 1,802,505	\$	\$ 482,871	\$ 2,264,556
City Clerk - General Funds:				
City Clerk	\$ 150,301	\$	\$ 115,412	\$ 147,468
Mayor & Council	37,955		32,851	37,411
Admin & General Gov	210,173		159,516	215,957
Department Total	\$ 398,429	\$	\$ 307,779	\$ 400,836
Finance - General Fund:				
Finance	\$ 407,082	\$	\$ 349,071	\$ 426,205
Debt Service Funds:				
Debt Service	68,081		68,081	84,642
Debt Service - WWP	1,206,704		1,206,704	1,214,813
Department Total	\$ 1,681,867	\$	\$ 1,623,856	\$ 1,725,660
Legal - General Fund:				
Legal Services	\$ 51,385	\$	\$ 40,898	\$ 51,175
Department Total	\$ 51,385	\$	\$ 40,898	\$ 51,175
Library - General Fund:				
Library	\$ 181,154	\$	\$ 175,910	\$ 202,263
Department Total	\$ 181,154	\$	\$ 175,910	\$ 202,263
Police - General Fund:				
Police	\$ 1,885,498	\$	\$ 1,854,196	\$ 1,934,223
Special Revenue Funds:				
RICO	166,000		101,000	84,439
Police Special Rev & Grants	800,000		52,109	800,000
Department Total	\$ 2,851,498	\$	\$ 2,007,305	\$ 2,818,662
Comm Dev - General Funds:				
Community Development	\$ 100,522	\$	\$ 65,157	\$ 115,830
Building Inspector	68,741		61,156	59,119
Special Revenue Funds:				
Transient Room Tax	146,916		142,690	155,900
Arts Commission	45,000		5,200	39,000
Bisbee Bus	230,000		230,000	319,650
General Gov. Grants	374,000		216,359	190,571
Misc. Grants	5,095,000		79,700	5,140,000
Enterprise Fund:				
Queen Mine	628,954		574,236	644,691
Department Total	\$ 6,689,133	\$	\$ 1,374,498	\$ 6,664,761
Fire - General Fund:				
Fire	\$ 1,858,449	\$	\$ 1,845,387	\$ 1,939,078
Special Revenue Fund:				
Public Safety Grants	300,000			425,000
Department Total	\$ 2,158,449	\$	\$ 1,845,387	\$ 2,364,078
Public Works - General Funds:				
Water System	\$ 6,100	\$	\$ 3,300	\$ 6,600
Cemetery	8,603		7,493	9,318
Public Works Admin	133,098		137,514	141,158
Building Maintenance	25,600		32,575	45,450
Garage	118,517		81,764	106,013
Parks	141,639		153,774	171,247
Swimming Pool	15,300		18,280	18,700
Senior Center	24,190		23,164	24,257
Special Revenue Funds:				
Transportation Grants	192,000		23,372	150,000
Streets	559,268		502,831	403,027
Public Works Grants	6,796,000			6,751,722
Youth Fund	13,000			14,000
Enterprise Funds:				
Airport	41,660		36,625	41,660
Waste Water	927,437		971,853	1,108,988
Sanitation	776,207		754,984	856,957
Department Total	\$ 9,778,619	\$	\$ 2,747,529	\$ 9,849,097
TOTAL ALL FUNDS	25,593,039		10,606,033	26,341,088

* 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/TOWN OF BISBEE
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	60	\$ 2,739,874	\$ 1,134,814	\$ 344,184	\$ 326,750	= \$ 4,545,622
SPECIAL REVENUE FUNDS						
Visitor Center	1	\$ 54,421	\$ 6,313	\$ 5,936	\$ 5,515	= \$ 72,185
Streets	2	75,595	8,769	13,293	17,879	115,536
Total Special Revenue Funds	3	\$ 130,016	\$ 15,082	\$ 19,229	\$ 23,394	= \$ 187,721
ENTERPRISE FUNDS						
Waste Water	8	\$ 399,588	\$ 46,352	\$ 56,507	\$ 58,641	= \$ 561,088
Sanitation	8	278,412	32,296	50,606	55,293	416,607
Queen Mine	10	287,636	22,653	31,257	37,788	379,334
Total Enterprise Funds	26	\$ 965,636	\$ 101,301	\$ 138,370	\$ 151,722	= \$ 1,357,029
TOTAL ALL FUNDS	89	\$ 3,835,526	\$ 1,251,197	\$ 501,783	\$ 501,866	= \$ 6,090,372