

OFFICIAL BUDGET FORMS

CITY OF BISBEE

Fiscal Year 2021

CITY OF BISBEE
TABLE OF CONTENTS
Fiscal Year 2021

[Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses](#)

[Schedule B—Tax Levy and Tax Rate Information](#)

[Schedule C—Revenues Other Than Property Taxes](#)

[Schedule D—Other Financing Sources/\(Uses\) and Interfund Transfers](#)

[Schedule E—Expenditures/Expenses by Fund](#)

[Schedule F—Expenditures/Expenses by Department \(as applicable\)](#)

[Schedule G—Full-Time Employees and Personnel Compensation](#)

CITY OF BISBEE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	6,885,282	4,439,495	641,395	0	0	4,777,698	0	16,743,870
2020	Actual Expenditures/Expenses**	E 2	6,240,460	2,253,590	622,759	0	0	3,571,231	0	12,688,040
2021	Fund Balance/Net Position at July 1***									0
2021	Primary Property Tax Levy	B 4	1,127,384							1,127,384
2021	Secondary Property Tax Levy	B 5								0
2021	Estimated Revenues Other than Property Taxes	C 6	5,005,364	4,985,971	120	100,000	0	4,550,120	0	14,641,575
2021	Other Financing Sources	D 7	113,358	995,519	0	2,000,000	0	1,182,846	0	4,291,723
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	1,325,901	50,050	641,731	0	0	0	0	2,017,682
2021	Interfund Transfers (Out)	D 10	660,215	219,616	0	0	0	1,137,851	0	2,017,682
2021	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2021	Total Financial Resources Available		6,911,792	5,811,924	641,851	2,100,000	0	4,595,115	0	20,060,682
2021	Budgeted Expenditures/Expenses	E 13	6,911,792	5,811,924	641,851	2,100,000	0	4,595,115	0	20,060,682

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

	2020	2021
1	\$ 16,743,870	\$ 20,060,682
2		
3	16,743,870	20,060,682
4		
5	\$ 16,743,870	\$ 20,060,682
6	\$	\$

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent 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 OF BISBEE
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,079,169</u>	\$ <u>1,127,384</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>1,079,169</u>	\$ <u>1,127,384</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>1,079,169</u>	\$ <u>1,127,384</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,079,169</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>1,079,169</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>1,079,169</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>2.9152</u>	<u>2.9366</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>2.9152</u>	<u>2.9366</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 OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 1,600,000	\$ 1,661,540	\$ 1,830,000
Bed Tax Allocated to General Fund			10,000
Licenses and permits			
Building/Sign Permits	60,000	71,295	68,000
Community Development Filing Fees		75	
Business Licenses	45,000	50,000	51,600
Liquor Licenses			1,250
Special Event Licenses	3,000	2,590	2,200
Dog License/Impound Fees	400	400	
Intergovernmental			
State Sales Tax	545,600	572,500	586,846
Vehicle License Tax	303,500	275,180	298,508
Urban Revenue Sharing (Income Tax)	687,200	673,600	756,560
Charges for services			
Planning/Zoning Applications	5,000	3,100	5,700
Plan Examination Fee	12,000	1,400	2,000
Cemetery Plot Fees	5,000	5,055	5,000
Cemetery Maintenance Fees	3,000	1,867	2,000
Public Copy Fees	500	540	500
City Clerk Clerical Fees			500
Vehicle Impound Fees	12,000	14,250	14,000
Towing Fees	5,000	3,200	6,000
Parks Use Permit	10,000	11,000	10,000
Park Permit - Utility Use		595	600
Franchise Fees	200,000	200,000	200,000
Pool Admissions	7,200	6,400	7,200
Ambulance Fees	1,150,000	650,000	864,000
Wildland Fire Services	45,000		20,000
Fire Inspection Fees	26,000		30,000
Fire Department Out of City Services	10,000	5,000	5,000
Ambulance Subscriptions			90,000
Fines and forfeits			
Code Violation Fines	1,000	300	1,000
Municipal Court Fines	10		
Library Fees	4,500	6,000	5,000
Interest on investments			
Interest Earned	17,000	28,000	36,000
Contributions			
Donations-Miscellaneous	500	2,000	500
Donations-Police Department	1,000	2,550	1,500
Donations-Pool	15,000	1,000	
Donations-Fire Department	1,000	2,000	1,000
Donations-Library	2,000	4,700	5,000
Miscellaneous			
Refunds/Adjustments		90	
Service Reimbursement-Police	500	500	500
Police Vehicle Use Fees	1,000	1,000	1,000
Service Reimbursement-Fire	5,000	1,000	3,000
Insurance Reimbursements	5,000	3,800	5,000

CITY OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Over/Short		(22)	
Rental Income	58,400	58,400	58,400
City Auction Funds	5,000	24,647	20,000
Sewer Line Warranty-Royalty		704	
Total General Fund	\$ 4,852,310	\$ 4,346,256	\$ 5,005,364

* 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)	\$ 441,400	\$ 639,202	\$ 483,440
1% Sales Tax Increase	753,000	773,128	753,000
Cemetery Open/Clost Fees	5,500	2,800	3,000
Street Pavement Cut Fees	5,000	2,300	5,000
Streets Equipment Rental	6,000		
Interest LGIP		11	10
	\$ 1,210,900	\$ 1,417,441	\$ 1,244,450

Other

Government Grants	\$ 214,000	\$ 270,190	\$ 400,000
Public Safety-Fire Grants	530,000	347,705	550,000
Transportation Grants			285,000
Transient Room Tax (Visitor Center)	113,000	122,058	135,000
RICO	116,000		116,000
Bisbee Arts Commission	13,200	8,500	23,200
Donations	1,008,200	9,000	1,011,500
Airport	27,000	54,800	33,000
Police Special Revenue and Grants	401,296	250,000	401,500
Public Works Grants			30,000
Miscellaneous Grants	522,500	32,185	420,500
Youth Fund	2,000	2,330	2,500
Bisbee Bus	278,406	218,060	333,321
	\$ 3,225,602	\$ 1,314,828	\$ 3,741,521

Total Special Revenue Funds \$ 4,436,502 \$ 2,732,269 \$ 4,985,971

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

DEBT SERVICE FUNDS

Debt Service - Waste Water Treatment Plant	\$	\$ 5,537	\$ 120
Total Debt Service Funds	\$	\$ 5,537	\$ 120

CAPITAL PROJECTS FUNDS

Sale of City Property	\$	\$ 6,000	\$ 100,000
Total Capital Projects Funds	\$	\$ 6,000	\$ 100,000

* 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

CITY OF BISBEE
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Waste Water	\$ 2,707,700	\$ 2,508,541	\$ 2,608,500
Sanitation	959,650	90,247	1,201,220
Queen Mine	740,000	750,000	740,400
	\$ 4,407,350	\$ 3,348,788	\$ 4,550,120
Total Enterprise Funds	\$ 4,407,350	\$ 3,348,788	\$ 4,550,120

* 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 \$ 13,696,162 \$ 10,438,850 \$ 14,641,575

* 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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
General Fund	\$ 113,358	\$	\$ 1,325,901	\$ 660,215
Total General Fund	\$ 113,358	\$	\$ 1,325,901	\$ 660,215
SPECIAL REVENUE FUNDS				
Government Grants	\$	\$	\$	\$
Public Safety - Fire Grants			25,000	
Transportation Grants			15,000	
Transient Room Tax (Visitor Center)				11,507
Streets	984,725			205,015
RICO				
Bisbee Arts Commission				
Donations				
Airport	3,294			3,094
Police Special Revenue and Grants				
Public Works Grants			10,000	
Miscellaneous Grants				
Youth Fund	7,500			
Bisbee Bus			50	
Total Special Revenue Funds	\$ 995,519	\$	\$ 50,050	\$ 219,616
DEBT SERVICE FUNDS				
Debt Service - Waste Water	\$	\$	\$ 641,731	\$
Total Debt Service Funds	\$	\$	\$ 641,731	\$
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$ 2,000,000	\$	\$	\$
Total Capital Projects Funds	\$ 2,000,000	\$	\$	\$
ENTERPRISE FUNDS				
Waste Water	\$ 772,595	\$	\$	\$ 937,378
Sanitation				102,392
Queen Mine	410,251			98,081
Total Enterprise Funds	\$ 1,182,846	\$	\$	\$ 1,137,851
TOTAL ALL FUNDS	\$ 4,291,723	\$	\$ 2,017,682	\$ 2,017,682

CITY OF BISBEE
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Mayor & Council	\$ 36,596	\$	\$ 32,960	\$ 38,085
City Manager	159,965		143,500	151,447
Finance	460,186		371,200	415,669
City Clerk	154,051		131,600	157,340
Community Development	130,550		130,000	125,835
Admin & General Government	142,800		140,000	146,350
Personnel	79,650		65,600	72,415
Legal Services	120,000		108,600	120,000
Water Systems	13,000		3,000	13,000
Information Systems	71,593		100,600	71,000
Police	2,188,040		1,970,000	2,263,403
Fire	2,275,528		2,172,000	2,249,733
City Magistrate	40,000		40,000	34,000
Cemetery	8,190		2,000	5,690
Building Maintenance	52,200		65,000	52,578
Public Works Admin	128,448		132,000	142,781
Garage	186,233		154,600	191,630
Building Inspector	76,570		75,000	83,824
Parks	201,517		171,400	185,860
Swimming Pool	50,175		40,000	53,229
Library	179,540		163,400	205,863
Senior Citizens Center	30,450		28,000	32,060
Contingency	100,000			100,000
Total General Fund	\$ 6,885,282	\$	\$ 6,240,460	\$ 6,911,792
SPECIAL REVENUE FUNDS				
Government Grants	\$ 214,000	\$	\$ 268,610	\$ 400,000
Public Safety-Fire Grants	550,000		365,090	575,000
Transportation Grants				300,000
Transient Room Tax	150,543		78,890	123,493
Streets	1,105,456		949,400	2,024,160
RICO	116,000			116,000
Bisbee Arts Commission	13,200		12,000	23,200
Donations	1,008,200		8,600	1,011,500
Airport	27,550		27,000	33,200
Police Special Rev & Grants	401,296		279,000	401,500
Public Works Grants				40,000
Miscellaneous Grants	522,500		43,000	420,500
Youth Fund	10,000			10,000
Bisbee Bus	320,750		222,000	333,371
Total Special Revenue Funds	\$ 4,439,495	\$	\$ 2,253,590	\$ 5,811,924
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$	\$
Debt Service - Waste Water	641,395		622,759	641,851
Total Debt Service Funds	\$ 641,395	\$	\$ 622,759	\$ 641,851
CAPITAL PROJECTS FUNDS				
Capital Improvements Fund	\$	\$	\$	\$ 2,100,000
Total Capital Projects Funds	\$	\$	\$	\$ 2,100,000
ENTERPRISE FUNDS				
Waste Water	\$ 2,923,355	\$	\$ 2,251,031	\$ 2,443,717
Sanitation	876,820		636,700	1,098,828
Queen Mine	977,523		683,500	1,052,570
Total Enterprise Funds	\$ 4,777,698	\$	\$ 3,571,231	\$ 4,595,115
TOTAL ALL FUNDS	\$ 16,743,870	\$	\$ 12,688,040	\$ 20,060,682

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2020	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/EXPENSES* 2020	BUDGETED EXPENDITURES/EXPENSES 2021
City Manager				
General Fund:	\$	\$	\$	\$
City Manager	159,965		143,500	151,447
Personnel	79,650		65,600	72,415
Information Systems	71,593		100,600	71,000
City Magistrate	40,000		40,000	34,000
Contingency	100,000			100,000
Special Revenue Funds:				
Donations	1,008,200		8,600	1,011,500
Capital Project Fund:				
Capital Improvements				2,100,000
Department Total	\$ 1,459,408	\$	\$ 358,300	\$ 3,540,362
City Clerk				
General Fund:	\$	\$	\$	\$
City Clerk	154,051		131,600	157,340
Mayor & Council	36,596		32,960	38,085
Admin & General Govt.	142,800		140,000	146,350
Department Total	\$ 333,447	\$	\$ 304,560	\$ 341,775
Finance				
General Fund:	\$	\$	\$	\$
Finance	460,186		371,200	415,669
Debt Service Funds:				
Debt Service - Waste Water	641,395		622,759	641,851
Department Total	\$ 1,101,581	\$	\$ 993,959	\$ 1,057,520
Legal Services				
General Fund:	\$	\$	\$	\$
Legal Services	120,000		108,600	120,000
Department Total	\$ 120,000	\$	\$ 108,600	\$ 120,000
Library				
General Fund:	\$	\$	\$	\$
Library	179,540		163,400	205,863
Department Total	\$ 179,540	\$	\$ 163,400	\$ 205,863
Community Development				
General Fund:	\$	\$	\$	\$
Community Development	130,550		130,000	125,835
Building Inspector	76,570		75,000	83,824
Special Revenue Funds:				
Government Grants	214,000		268,610	400,000
Transient Room Tax	150,543		78,890	123,493
Bisbee Arts Commission	13,200		12,000	23,200
Miscellaneous Grants	522,500		43,000	420,500
Bisbee Bus	320,750		222,000	333,371
Enterprise Funds:				
Queen Mine	977,523		683,500	1,052,570
Department Total	\$ 2,405,636	\$	\$ 1,513,000	\$ 2,562,793
Police				
General Fund:	\$	\$	\$	\$
Police	2,188,040		1,970,000	2,263,403
Special Revenue Fund:				
RICO	116,000			116,000
Police Special Rev & Grants	401,296		279,000	401,500
Department Total	\$ 2,705,336	\$	\$ 2,249,000	\$ 2,780,903
Fire				
General Fund:	\$	\$	\$	\$
Fire	2,275,528		2,172,000	2,249,733
Special Revenue Funds:				
Public Safety Fire Grants	550,000		365,090	575,000
Department Total	\$ 2,825,528	\$	\$ 2,537,090	\$ 2,824,733
Public Works				
General Fund:	\$	\$	\$	\$
Water System	13,000		3,000	13,000
Cemetery	8,190		2,000	5,690
Building Maintenance	52,200		65,000	52,578
Public Works Admin	128,448		132,000	142,781
Garage	186,233		154,600	191,630
Parks	201,517		171,400	185,860
Swimming Pool	50,175		40,000	53,229
Senior Center	30,450		28,000	32,060
Special Revenue Funds:				
Transportation Grants				300,000
Streets	1,105,456		949,400	2,024,160
Airport	27,550		27,000	33,200
Public Works Grants				40,000
Youth Fund	10,000			10,000
Enterprise Funds:				
Waste Water	2,923,355		2,251,031	2,443,717
Sanitation	876,820		636,700	1,098,828
Department Total	\$ 5,613,394	\$	\$ 4,460,131	\$ 6,626,733
Total All Funds	\$ 16,743,870	\$	\$ 12,688,040	\$ 20,060,682

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	65	\$ 3,180,914	\$ 1,586,075	\$ 320,430	\$ 110,770	\$ 5,198,189
SPECIAL REVENUE FUNDS						
Transient Room Tax (Visitor Ctr)	1	\$ 13,132	\$	\$	\$	\$ 13,132
Streets	4	200,661	21,199	27,024	7,200	256,084
Total Special Revenue Funds	4	\$ 213,793	\$ 21,199	\$ 27,024	\$ 7,200	\$ 269,216
ENTERPRISE FUNDS						
Waste Water	5	\$ 193,254	\$ 21,324	\$ 21,679	\$ 8,175	\$ 244,432
Sanitation	9	333,540	32,735	46,624	13,166	426,065
Queen Mine	12	374,039	40,137	29,697	8,453	452,326
Total Enterprise Funds	25	\$ 900,833	\$ 94,196	\$ 98,000	\$ 29,794	\$ 1,122,823
TOTAL ALL FUNDS	94	\$ 4,295,540	\$ 1,701,470	\$ 445,454	\$ 147,764	\$ 6,590,228