

Official Budget Forms

City of Bisbee

Fiscal year 2023

City of Bisbee

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Fiscal year 2023

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City of Bisbee
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	7,274,570	6,708,371	641,213	2,150,000	0	4,503,562	0	21,277,716
2022	Actual expenditures/expenses**	E	2	6,082,022	2,287,254	654,562	65,500	0	3,942,641	0	13,031,979
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	0	0	0	0	0	0	0	0
2023	Primary property tax levy	B	4	1,233,947							1,233,947
2023	Secondary property tax levy	B	5								0
2023	Estimated revenues other than property taxes	C	6	5,201,248	47,410,177	50	600,000	0	4,593,201	0	57,804,676
2023	Other financing sources	D	7	2,372,506	719,780	0	668,000	0	1,546,757	0	5,307,043
2023	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D	9	1,468,548	139,417	671,755	2,146,060	0	0	0	4,425,780
2023	Interfund Transfers (out)	D	10	2,850,047	292,321	0	0	0	1,283,412	0	4,425,780
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
2023	Total financial resources available		12	7,426,202	47,977,053	671,805	3,414,060	0	4,856,546	0	64,345,666
2023	Budgeted expenditures/expenses	E	13	7,426,202	47,977,053	671,805	3,414,060	0	4,856,546	0	64,345,666

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

	2022	2023
1	\$ 21,277,716	\$ 64,345,666
2		
3	21,277,716	64,345,666
4		
5	\$ 21,277,716	\$ 64,345,666
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 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).

City of Bisbee
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,199,712</u>	\$ <u>1,233,947</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>1,199,712</u>	\$ <u>1,233,947</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>1,199,712</u>	\$ <u>1,233,947</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,199,712</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>1,199,712</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>1,199,712</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 3.0503	_____ 3.0613
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 3.0503	_____ 3.0613
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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
City Sales Tax	\$ 1,750,000	\$ 1,892,794	\$ 2,055,000
Licenses and permits			
Building/Sign Permits	70,000	103,640	100,000
Hot Work Permits	500	150	500
Burn Permit		100	150
Business Licenses	50,000	56,000	53,000
Liquor Licenses	2,000	1,000	1,000
Special Event Licenses	2,000	1,924	2,000
Dog License Fees/Impound Fees	400	550	400
Intergovernmental			
State Sales Tax	613,495	640,715	704,653
Vehicle License Tax	314,778	310,204	326,288
Urban Revenue Sharing (Income Tax)	681,737	654,674	950,182
Charges for services			
Planning/Zoning Applications	6,000	8,404	7,600
Plan Examination Fee	10,000	28,664	25,000
Fire Inspection-Initial		133	300
Fire Inspection-Renewal/Annual		1,100	2,100
Cemetery Plot Fees	6,000	8,707	9,000
Cemetery Maintenance Fees	2,500	4,000	4,000
Public Copy Fees	500	1,092	500
City Clerk Clerical Fees	500		250
Vehicle Impound Fees	12,000	20,957	20,000
Towing Fees	6,000	12,223	12,000
Parks Use Permit	5,000	7,100	9,000
Franchise Fees	200,000	190,000	200,000
Pool Admissions	5,000	6,000	5,000
Ambulance Fees	635,480	538,105	530,000
Wildland Fire Services	15,000	5,000	15,000
Fire Inspection Fees	10,000		
FD Out of City Services	5,000	1,311	5,000
New Construc. Plan Review-Fire		467	300
Const. Permits/Plan Rev. Fire		867	825
Fines and forfeits			
Code Violation Fines	6,000	5,875	5,000
Municipal Court Fines		91	100
Library Fees	5,000	1,794	3,000
Interest on investments			
Interest Earned	4,000	4,832	4,000
Contributions			
Donations - Misc	500	100	100
Donations - Police			1,000
Donations - Pool	500		1,000
Donations - Fire Dept	1,000		1,000
Donations - Library	5,000	2,701	5,000

City of Bisbee
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Miscellaneous			
Service Reimb - Police Dept	500	1,335	1,000
Police Vehicle Use Fees	500	2,560	1,000
Service Reimb - Fire Dept	3,000		1,000
Insurance Reimbursements	5,000	3,250	5,000
AZ Cares Act	625,000		
ARPA FY23 Distribution			
Over/Short		1	
Police & Fire Study Guides		53	
Rental Income	58,000	58,000	58,000
City Auction Funds	15,000		15,000
Police Smart & Safe AZ Fund		20,648	30,000
Fire Smart & Safe AZ Fund		36,706	30,000
Sewer Line Warranty - Royalty	700	1,010	1,000
Total General Fund	\$ 5,133,590	\$ 4,634,837	\$ 5,201,248

* 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.)	\$ 470,644	\$ 497,502	\$ 514,833
1% Sales Tax Increase	800,000	921,849	750,000
Cemetery Open/Close Fees	3,000	4,875	5,000
Street Pavement Cut Fees	5,000	23,326	15,000
Right of Way Permits		6,585	6,000
Interest LGIP	10	0	5
	\$ 1,278,654	\$ 1,454,137	\$ 1,290,838

Other

Government Grants	\$ 673,000	\$ 482,069	\$ 35,773,000
Public Safety - Fire Grants	500,000		874,000
Transportation Grants	582,000		297,000
Transient Room Tax (Visitor Center)	165,000	250,000	230,000
RICO	116,000	350	116,000
Bisbee Arts Commission	23,200	17,000	36,100
Housing Initiative	200,000	220,000	300,000
Donations	1,015,500	12,000	1,016,850
Airport	35,830	41,788	35,528
Police Special Revenue and Grants	701,500	98,500	251,500
Public Works Grants			1,000,000
Miscellaneous Grants	620,500	116,631	5,000,500
ARPA FY22 Distribution		872,524	872,524
Youth Fund	2,500	87	2,500
Bisbee Bus	332,000	324,600	313,837
	\$ 4,967,030	\$ 2,435,549	\$ 46,119,339
Total Special Revenue Funds	\$ 6,245,684	\$ 3,889,686	\$ 47,410,177

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
Debt Service	\$	\$	\$
Debt Service - Waste Water Treatment Plant	70	41	50
Total debt service funds	\$ 70	\$ 41	\$ 50

Capital projects funds

Capital Projects Fund	\$	\$ 34,400	\$ 600,000
Total capital projects funds	\$	\$ 34,400	\$ 600,000

* 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	\$ 2,521,000	\$ 2,599,550	\$ 2,548,330
Sanitation	1,219,000	1,225,522	1,214,471
Queen Mine	650,400	1,194,613	830,400
Total enterprise funds	\$ 4,390,400	\$ 5,019,684	\$ 4,593,201

* 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	\$ 15,769,744	\$ 13,578,648	\$ 57,804,676
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* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 2,372,506	\$	\$ 1,468,548	\$ 2,850,047
Total General Fund	\$ 2,372,506	\$	\$ 1,468,548	\$ 2,850,047
Special revenue funds				
Government Grants	\$	\$	\$	\$
Public Safety Grants			20,000	
Transportation Grants			33,000	
Transient Room Tax (Visitor Ctr.)				39,111
Streets	700,000			216,048
RICO				
Bisbee Arts Commission	12,280			
Housing Initiative				
Donations				
Airport			43,204	37,162
Police Special Revenue and Grants				
Public Works Grants				
Miscellaneous Grants				
ARPA Grant				
Youth Fund	7,500			
Bisbee Bus			43,213	
Total special revenue funds	\$ 719,780	\$	\$ 139,417	\$ 292,321
Debt service funds				
Debt Service	\$	\$	\$ 30,600	\$
Debt Service - Wastewater			641,155	
Total debt service funds	\$	\$	\$ 671,755	\$
Capital projects funds				
Capital Improvement Fund	\$ 668,000	\$	\$ 2,146,060	\$
Total capital projects funds	\$ 668,000	\$	\$ 2,146,060	\$
Enterprise funds				
Wastewater	\$ 1,038,118	\$	\$	\$ 1,024,634
Sanitation				119,550
Queen Mine	508,639			139,228
Total enterprise funds	\$ 1,546,757	\$	\$	\$ 1,283,412
Total all funds	\$ 5,307,043	\$	\$ 4,425,780	\$ 4,425,780

City of Bisbee
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments/ approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 37,988	\$	\$ 36,574	\$ 38,422
City Manager	124,335		122,864	128,598
Finance	418,977		397,446	439,944
City Clerk	155,996		144,571	164,549
Community Development	175,191		163,467	173,005
Admin & General Government	133,540		127,211	152,350
Personnel	71,849		86,213	101,487
Legal Services	145,000		117,296	145,000
Water Systems	13,180		4,297	3,421
Information Systems	76,150		71,699	67,500
Police	2,354,545		1,875,985	2,346,422
Fire	2,458,432		2,103,791	2,555,642
City Magistrate	55,000		46,084	60,658
Cemetery	11,700		2,403	5,180
Building Maintenance	81,639		45,712	79,850
Public Works Admin	147,151		133,024	151,374
Garage	147,213		92,319	145,475
Building Inspector	83,856		73,473	92,983
Parks	200,086		182,251	191,769
Swimming Pool	57,559		33,261	49,047
Library	199,183		199,099	207,738
Senior Citizens Center	26,000		19,082	25,788
Contingency	100,000		3,900	100,000
Total General Fund	\$ 7,274,570	\$	\$ 6,082,022	\$ 7,426,202
Special revenue funds				
Government Grants	\$ 673,000	\$	\$ 482,069	\$ 35,773,000
Public Safety-Fire Grants	550,000			894,000
Transportation Grants	627,000			330,000
Transient Room Tax	159,570		149,783	190,889
Streets	1,588,641		766,102	1,774,790
RICO	116,000		345	116,000
Bisbee Arts Commission	23,200		12,047	48,380
Housing Initiative	200,000		204,353	300,000
Miscellaneous Donations	1,015,500		4,285	1,016,850
Airport	56,410		43,745	41,570
Police Special Revenue & Grants	701,500		78,254	251,500
Public Works Grants				1,000,000
Miscellaneous Grants	620,500		47,523	5,000,500
ARPA Grant			262,587	872,524
Youth Fund	10,000			10,000
Bisbee Bus	367,050		236,161	357,050
Total special revenue funds	\$ 6,708,371	\$	\$ 2,287,254	\$ 47,977,053
Debt service funds				
Debt Service	\$	\$	\$ 13,349	\$ 30,600
Debt Service-Wastewater	641,213		641,213	641,205
Total debt service funds	\$ 641,213	\$	\$ 654,562	\$ 671,805
Capital projects funds				
Capital Improvements Fund	\$ 2,150,000	\$	\$ 65,500	\$ 3,414,060
Total capital projects funds	\$ 2,150,000	\$	\$ 65,500	\$ 3,414,060
Enterprise funds				
Wastewater	\$ 2,399,508	\$	\$ 2,350,122	\$ 2,561,814
Sanitation	1,106,169		873,106	1,094,921
Queen Mine Tour	997,885		719,413	1,199,811
Total enterprise funds	\$ 4,503,562	\$	\$ 3,942,641	\$ 4,856,546
Total all funds	\$ 21,277,716	\$	\$ 13,031,979	\$ 64,345,666

* 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 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
City Manager				
General Fund:	\$	\$	\$	\$
City Manager	124,335		122,864	128,598
Personnel	71,849		86,213	101,487
City Magistrate	55,000		46,084	60,658
Contingency	100,000		3,900	100,000
Special Revenue Funds:				
Miscellaneous Donations	1,015,500		4,285	1,016,850
ARPA Grant			262,587	872,524
Capital Project Fund:				
Capital Improvements	2,150,000	\$	65,500	3,414,060
Department total	\$ 3,516,684	\$	\$ 591,433	\$ 5,694,177

City Clerk				
General Fund:	\$	\$	\$	\$
City Clerk	155,996		144,571	164,549
Mayor & Council	37,988		36,574	38,422
Admin & General Govt.	133,540		127,211	152,350
Information Systems	76,150		71,699	67,500
Department total	\$ 403,674	\$	\$ 380,055	\$ 422,821

Finance				
General Fund:	\$	\$	\$	\$
Finance	418,977		397,446	439,944
Debt Service Funds:				
Debt Service		\$	13,349	30,600
Debt Service - Waste Water	641,213		641,213	641,205
Department total	\$ 1,060,190	\$	\$ 1,052,008	\$ 1,111,749

* 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.

Legal Services				
General Fund:	\$	\$	\$	\$
Legal Services	145,000		117,296	145,000
Department total	\$ 145,000	\$	\$ 117,296	\$ 145,000

* 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.

Library				
General Fund:	\$	\$	\$	\$
Library	199,183		199,099	207,738
Department total	\$ 199,183	\$	\$ 199,099	\$ 207,738

* 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.

Community Development

General Fund:	\$		\$		\$		\$
Community Development		175,191			163,467		173,005
Building Inspector		83,856			73,473		92,983
Special Revenue Funds:							
Government Grants		673,000	\$		\$	482,069	\$
Transient Room Tax		159,570			149,783		190,889
Bisbee Arts Commission		23,200			12,047		48,380
Housing Initiative		200,000			204,353		300,000
Miscellaneous Grants		620,500			47,523		5,000,500
Bisbee Bus		367,050			236,161		357,050
Enterprise Funds:							
Queen Mine Tour		997,885			719,413		1,199,811
Department total	\$	3,300,252	\$		2,088,290	\$	43,135,618

* 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.

Police Department

General Fund:	\$		\$		\$		\$
Police Department		2,354,545			1,875,985		2,346,422
Special Revenue Funds:							
RICO		116,000			345		116,000
Police Special Rev & Grants		701,500			78,254		251,500
Department total	\$	3,172,045	\$		1,954,584	\$	2,713,922

* 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.

Fire Department

General Fund:	\$		\$		\$		\$
Fire Department		2,458,432			2,103,791		2,555,642
Special Revenue Funds:							
Public Safety-Fire Grants		550,000					894,000
Department total	\$	3,008,432	\$		2,103,791	\$	3,449,642

* 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.

Public Works

General Fund:	\$		\$		\$		\$
Water System		13,180			4,297		3,421
Cemetery		11,700			2,403		5,180
Building Maintenance		81,639			45,712		79,850
Public Works Admin		147,151			133,024		151,374
Garage		147,213			92,319		145,475
Parks		200,086			182,251		191,769
Swimming Pool		57,559			33,261		49,047
Senior Center		26,000			19,082		25,788
Special Revenue Funds:							
Transportation Grants		627,000					330,000
Streets		1,588,641			766,102		1,774,790
Airport		56,410			43,745		41,570
Public Works Grants							1,000,000
Youth Fund		10,000					10,000
Enterprise Funds:							
Waste Water		2,399,508	\$		\$	2,350,122	\$
Sanitation		1,106,169			873,106		1,094,921
Department total	\$	6,472,256	\$		4,545,424	\$	7,464,999
Total All Funds	\$	21,277,716	\$		13,031,979	\$	64,345,666

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	61	\$ 2,934,534	\$ 1,625,969	\$ 350,955	\$ 357,586	\$ 5,269,044
Special revenue funds						
Transient Room Tax (Visitor Ctr)	2	\$ 50,596	\$ 4,430	\$ 6,735	\$ 5,913	\$ 67,674
Streets	5	205,215	24,975	30,980	37,311	298,481
Total special revenue funds	7	\$ 255,811	\$ 29,405	\$ 37,715	\$ 43,224	\$ 366,155
Enterprise funds						
Wastewater	5	\$ 192,980	\$ 23,486	\$ 31,654	\$ 29,009	\$ 277,129
Sanitation	9	312,815	34,832	45,797	53,929	447,373
Queen Mine Tour	10	304,792	30,617	26,940	40,997	403,346
Total enterprise funds	24	\$ 810,587	\$ 88,935	\$ 104,391	\$ 123,935	\$ 1,127,848
Total all funds	92	\$ 4,000,932	\$ 1,744,309	\$ 493,061	\$ 524,745	\$ 6,763,047