

RESOLUTION 2022-038

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SIERRA VISTA, COCHISE COUNTY, ARIZONA; ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF SIERRA VISTA FOR FISCAL YEAR 2022/2023; GIVING NOTICE TO TAXPAYERS ON THE ESTIMATED EXPENDITURES AND REVENUES PRIOR TO ADOPTING THE FINAL BUDGET AND FIXING THE TAX LEVIES FOR THE FISCAL YEAR 2022/2023; AND AUTHORIZING AND DIRECTING THE CITY MANAGER, CITY CLERK, CITY ATTORNEY OR THEIR DULY AUTHORIZED OFFICERS AND AGENTS TO TAKE ALL STEPS NECESSARY TO CARRY OUT THE PURPOSES AND INTENT OF THIS RESOLUTION.

WHEREAS, pursuant to the provisions of Arizona Revised Statutes, Title 42, the Mayor and Council have completed reviews of the estimated amounts required to meet public expenses for the ensuing FY 2022/2023; and

WHEREAS, the Mayor and Council have likewise completed review of the projected amounts of revenues anticipated from all sources and found projected revenues in balance with estimated expenses as set forth in the statements and schedules hereinafter attached; and

WHEREAS, the said A.R.S. Section 42-17104 requires a public hearing on the budget and tax levies prior to the final adoption for FY 2022/2023; and

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SIERRA VISTA, ARIZONA, AS FOLLOWS:

SECTION 1

That the estimated expenditures and projected revenues, hereinafter set forth in the attached statements and schedules be, and hereby are, adopted as the tentative budget for the City of Sierra Vista, Arizona, for the FY 2022/2023.

SECTION 2

That the estimated expenditures, as hereinafter set forth, together with a notice that the City Council shall meet for the purpose of the public hearing from taxpayers to adopt the final budget for the City of Sierra Vista for the Fiscal Year 2022/2023 on or before the 1st Monday of August 2022, at Sierra Vista City Hall, 1011 N. Coronado Drive, Sierra Vista, Arizona, and will further meet for purpose of setting the property tax levy on or before the 3rd Monday of August 2022, at Sierra Vista City Hall, 1011 N. Coronado Drive, Sierra Vista, Arizona, be, and hereby are, authorized and directed to be published in the manner prescribed by law.

SECTION 3

That the monies from any budgeted fund may be used for any of these adopted appropriations, except monies specifically restricted by State law or by City ordinance or resolution, and the transfer of any sums between funds which are less than \$10,000 shall be made upon approval by the City Manager, and \$10,000 or more shall be made upon approval by the Mayor and City Council be, and hereby is, approved and authorized.

SECTION 4

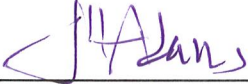
The City Manager, City Clerk, City Attorney, or their duly authorized officers and agents are hereby authorized and directed to take all steps necessary to carry out the purposes and intent of this Resolution.

PASSED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SIERRA VISTA, ARIZONA, THIS 23rd DAY OF JUNE, 2022.



FREDERICK W. MUELLER, II
Mayor

ATTEST:



JILL ADAMS
City Clerk

APPROVED AS TO FORM:



Nathan Williams
City Attorney

PREPARED BY:
Jennifer Dillaha
Budget Officer

Official Budget Forms

City of Sierra Vista

Fiscal Year 2023

City of Sierra Vista

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City of Sierra Vista
 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 | E 1 | 46,778,345 | 49,736,928 | 2,701,373 | 551,880 | 0 | 11,383,532 | 4,559,500 | 115,711,558 | |
| 2022 | E 2 | 39,150,773 | 8,239,621 | 2,579,153 | 0 | 0 | 5,070,159 | 3,302,063 | 58,341,769 | |
| 2023 | 3 | 0 | 5,579,207 | 0 | 1,281,474 | 0 | 2,042,118 | 25,000 | 8,927,799 | |
| 2023 | B 4 | 379,068 | | | | | | | 379,068 | |
| 2023 | B 5 | | | | | | | | 0 | |
| 2023 | C 6 | 48,789,480 | 87,455,082 | 0 | 7,032,643 | 0 | 9,046,703 | 4,534,500 | 156,858,408 | |
| 2023 | D 7 | 0 | 11,481,901 | 0 | 25,960,000 | 0 | 810,518 | 0 | 38,252,419 | |
| 2023 | D 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2023 | D 9 | 1,721,666 | 3,896,645 | 3,629,081 | 0 | 0 | 0 | 0 | 9,247,392 | |
| 2023 | D 10 | 387,831 | 1,537,639 | 0 | 7,321,922 | 0 | 0 | 0 | 9,247,392 | |
| 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 | 12 | 50,502,383 | 106,875,196 | 3,629,081 | 26,952,195 | 0 | 11,899,339 | 4,559,500 | 204,417,694 | |
| 2023 | E 13 | 50,502,383 | 106,875,196 | 3,629,081 | 26,952,195 | 0 | 11,899,339 | 4,559,500 | 204,417,694 | |

| Expenditure limitation comparison | 2022 | 2023 |
|---|----------------|----------------|
| 1 Budgeted expenditures/expenses | \$ 115,711,558 | \$ 204,417,694 |
| 2 Add/subtract: estimated net reconciling items | | |
| 3 Budgeted expenditures/expenses adjusted for reconciling items | 115,711,558 | 204,417,694 |
| 4 Less: estimated exclusions | 56,760,803 | 63,456,605 |
| 5 Amount subject to the expenditure limitation | \$ 58,950,755 | \$ 140,961,089 |
| 6 EEC expenditure limitation | \$ 59,866,313 | \$ 141,071,198 |

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 Sierra Vista
Tax Levy and Tax Rate Information
Fiscal Year 2023**

| | 2022 | 2023 |
|---|-------------|-------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ 622,737 | \$ 643,693 |
| 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 | \$ 377,145 | \$ 379,068 |
| Property tax judgment | | |
| B. Secondary property taxes | | |
| Property tax judgment | | |
| C. Total property tax levy amounts | \$ 377,145 | \$ 379,068 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ 290,334 | |
| (2) Prior years' levies | | |
| (3) Total primary property taxes | \$ 290,334 | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ | |
| (2) Prior years' levies | | |
| (3) Total secondary property taxes | \$ | |
| C. Total property taxes collected | \$ 290,334 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 0.1108 | 0.1098 |
| Property tax judgment | | |
| (2) Secondary property tax rate | | |
| Property tax judgment | | |
| (3) Total city/town tax rate | 0.1108 | 0.1098 |
| 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>zero</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 Sierra Vista
Revenues Other Than Property Taxes
Fiscal Year 2023**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2022 | ACTUAL REVENUES* 2022 | ESTIMATED REVENUES 2023 |
|----------------------------------|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | |
| Local taxes | | | |
| Transaction Privilege Tax | \$ 16,515,177 | \$ 16,522,302 | \$ 19,648,264 |
| Licenses and permits | | | |
| Franchise Fees | 1,400,000 | 1,293,907 | 1,400,000 |
| Business Licenses | 145,000 | 145,235 | 145,000 |
| Animal Control Permits | 35,000 | 33,178 | 35,000 |
| Right of Way Permits | 20,000 | 55,830 | 50,000 |
| Building Permits | 292,763 | 546,669 | 475,000 |
| Intergovernmental | | | |
| Grants | 3,274,120 | 3,195,290 | 3,271,373 |
| Local Government Payments | 1,075,693 | 941,598 | 1,037,173 |
| State Shared Sales Tax | 4,801,435 | 5,486,601 | 6,160,901 |
| State Shared Vehicle License Tax | 2,375,000 | 2,243,502 | 2,500,000 |
| Urban Revenue Sharing | 5,016,338 | 5,417,588 | 8,307,596 |
| Prop 207 Shared Revenue | | 114,851 | 228,000 |
| Charges for services | | | |
| General Government | 85,000 | 68,838 | 85,000 |
| Public Safety | 2,170,000 | 2,286,891 | 2,470,000 |
| Public Works | 1,436,500 | 1,363,845 | 1,490,000 |
| Parks, Recreation, & Library | 961,848 | 969,872 | 814,257 |
| Community Development | 68,000 | 24,248 | 68,000 |
| Fines and forfeits | | | |
| Library | | 5,165 | |
| Interest on investments | | | |
| Investment Income | 5,000 | 13,237 | 5,000 |
| In-lieu property taxes | | | |
| Contributions | | | |
| Voluntary contributions | 41,000 | 2,727 | 61,000 |
| Miscellaneous | | | |
| Misc. Revenue | 467,916 | 282,481 | 467,916 |
| Sale of Fixed Assets | 70,000 | 145,008 | 70,000 |
| Total General Fund | \$ 40,255,790 | \$ 41,158,863 | \$ 48,789,480 |

* 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 Sierra Vista
Revenues Other Than Property Taxes
Fiscal Year 2023

| SOURCE OF REVENUES | ESTIMATED REVENUES 2022 | ACTUAL REVENUES* 2022 | ESTIMATED REVENUES 2023 |
|---|-------------------------------|-----------------------------|-------------------------------|
| SPECIAL REVENUE FUNDS | | | |
| Highway Revenue Funds | | | |
| State Shared Revenue | \$ 3,925,000 | \$ 3,743,854 | \$ 4,100,000 |
| Grants | 910,000 | | 44,544,694 |
| Local Government Payments | 2,396,422 | 1,437,814 | |
| Designated Contributions | 1,250,000 | | 395,414 |
| Misc. | | 57,414 | |
| | <u>\$ 8,481,422</u> | <u>\$ 5,239,082</u> | <u>\$ 49,040,108</u> |
| Local Transportation Assistance | | | |
| Grants | \$ 4,936,185 | \$ 864,665 | \$ 6,319,015 |
| Fares | 100,000 | 54,733 | 100,000 |
| Lease Revenue | 19,200 | 20,911 | 20,400 |
| Misc. | 1,000 | 8,562 | 1,000 |
| Sale of Fixed Assets | | 9,700 | |
| | <u>\$ 5,056,385</u> | <u>\$ 958,571</u> | <u>\$ 6,440,415</u> |
| Police Special Revenue | | | |
| Police Special Revenue | \$ 125,000 | \$ 79,811 | \$ 125,000 |
| | <u>\$ 125,000</u> | <u>\$ 79,811</u> | <u>\$ 125,000</u> |
| Grants | | | |
| Grants | \$ 10,286,781 | \$ 1,363,069 | \$ 17,658,600 |
| | <u>\$ 10,286,781</u> | <u>\$ 1,363,069</u> | <u>\$ 17,658,600</u> |
| Airport | | | |
| Grants | \$ 10,051,405 | \$ 641,536 | \$ 8,286,590 |
| Fuel Sales | 830,750 | 2,020,675 | 830,750 |
| Lease Revenue | 190,000 | 189,453 | 190,000 |
| Misc. | | 52,595 | |
| | <u>\$ 11,072,155</u> | <u>\$ 2,904,259</u> | <u>\$ 9,307,340</u> |
| Judicial Enhancement | | | |
| Fines | \$ 10 | \$ | \$ 10 |
| | <u>\$ 10</u> | <u>\$</u> | <u>\$ 10</u> |
| Donations | | | |
| Contributions | \$ 1,221,335 | \$ 77,875 | \$ 1,275,492 |
| | <u>\$ 1,221,335</u> | <u>\$ 77,875</u> | <u>\$ 1,275,492</u> |
| Park Development | | | |
| Development Impact Fees | \$ 17,000 | \$ 196,342 | \$ 150,000 |
| | <u>\$ 17,000</u> | <u>\$ 196,342</u> | <u>\$ 150,000</u> |
| Police Development | | | |
| Development Impact Fees | \$ 18,500 | \$ 21,509 | \$ 18,500 |
| | <u>\$ 18,500</u> | <u>\$ 21,509</u> | <u>\$ 18,500</u> |
| Infrastructure Development | | | |
| Development Impact Fees | \$ 92,000 | \$ 22,047 | \$ 92,000 |
| | <u>\$ 92,000</u> | <u>\$ 22,047</u> | <u>\$ 92,000</u> |
| Fire Development | | | |
| Development Impact Fees | \$ 12,500 | \$ 10,841 | \$ 12,500 |
| | <u>\$ 12,500</u> | <u>\$ 10,841</u> | <u>\$ 12,500</u> |
| SEACOM | | | |
| SEACOM | \$ 2,448,273 | \$ 1,128,905 | \$ 2,682,394 |
| | <u>\$ 2,448,273</u> | <u>\$ 1,128,905</u> | <u>\$ 2,682,394</u> |
| Metropolitan Planning Organization | | | |
| Grants | \$ 510,123 | \$ 307,959 | \$ 583,249 |
| Local Government Payments | \$ 99,689 | \$ 50,025 | \$ 69,474 |
| | <u>\$ 609,812</u> | <u>\$ 357,984</u> | <u>\$ 652,723</u> |
| Total Special Revenue Funds | <u>\$ 36,852,900</u> | <u>\$ 10,980,651</u> | <u>\$ 87,455,082</u> |

* 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 Sierra Vista
Revenues Other Than Property Taxes
Fiscal Year 2023**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2022 | ACTUAL REVENUES* 2022 | ESTIMATED REVENUES 2023 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| DEBT SERVICE FUNDS | | | |
| N/A | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ |
| Total Debt Service Funds | \$ _____ | \$ _____ | \$ _____ |
| CAPITAL PROJECTS FUNDS | | | |
| Transaction Privilege Tax | \$ 4,404,075 | \$ 4,601,715 | \$ 5,482,643 |
| Federal Grants | _____ | _____ | 1,500,000 |
| Investment Income | _____ | 11,538 | _____ |
| Sale of Fixed Assets | 500,000 | 472,801 | 50,000 |
| | \$ 4,904,075 | \$ 5,086,054 | \$ 7,032,643 |
| Total Capital Projects Funds | \$ 4,904,075 | \$ 5,086,054 | \$ 7,032,643 |

* 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 Sierra Vista
Revenues Other Than Property Taxes
Fiscal Year 2023**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2022 | ACTUAL REVENUES* 2022 | ESTIMATED REVENUES 2023 |
|-------------------------------|-------------------------------|-----------------------------|-------------------------------|
| PERMANENT FUNDS | | | |
| N/A | \$ | \$ | \$ |
| | \$ | \$ | \$ |
| Total Permanent Funds | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | |
| Sewer | | | |
| Charges for Service | \$ 3,857,139 | \$ 3,932,652 | \$ 3,920,427 |
| Capital Contributions | 472,437 | | 325,000 |
| Misc. | 125,000 | 238,071 | 225,000 |
| | \$ 4,454,576 | \$ 4,170,723 | \$ 4,470,427 |
| Refuse | | | |
| Charges for Service | \$ 4,571,276 | \$ 4,674,881 | \$ 4,571,276 |
| Interest | | | |
| Misc. | 5,000 | 182 | 5,000 |
| | \$ 4,576,276 | \$ 4,675,063 | \$ 4,576,276 |
| Total Enterprise Funds | \$ 9,030,852 | \$ 8,845,786 | \$ 9,046,703 |

* 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 Sierra Vista
Revenues Other Than Property Taxes
Fiscal Year 2023**

| SOURCE OF REVENUES | ESTIMATED REVENUES 2022 | ACTUAL REVENUES* 2022 | ESTIMATED REVENUES 2023 |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|
| INTERNAL SERVICE FUNDS | | | |
| Health & Accident | | | |
| Premiums | \$ 4,409,500 | \$ 49,127 | \$ 4,409,500 |
| Interest | 25,000 | 5,547 | 25,000 |
| Misc. | | 238,984 | |
| | <u>\$ 4,434,500</u> | <u>\$ 293,658</u> | <u>\$ 4,434,500</u> |
| Self Insured Retention | | | |
| Misc. | \$ 100,000 | \$ 125,062 | \$ 100,000 |
| | <u>\$ 100,000</u> | <u>\$ 125,062</u> | <u>\$ 100,000</u> |
| Total Internal Service Funds | <u>\$ 4,534,500</u> | <u>\$ 418,720</u> | <u>\$ 4,534,500</u> |
| Total All Funds | <u>\$ 95,578,117</u> | <u>\$ 66,490,074</u> | <u>\$ 156,858,408</u> |

* 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 Sierra Vista
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2023

| FUND | OTHER FINANCING 2023 | | INTERFUND TRANSFERS 2023 | |
|-------------------------------------|-------------------------|--------|-----------------------------|--------------|
| | SOURCES | (USES) | IN | (OUT) |
| GENERAL FUND | | | | |
| Notes Payable | \$ | \$ | \$ | \$ |
| Interfund Transfers | | | 1,721,666 | 387,831 |
| Total General Fund | \$ | \$ | \$ 1,721,666 | \$ 387,831 |
| SPECIAL REVENUE FUNDS | | | | |
| HURF | 7,981,901 | | 2,623,159 | |
| LTAIF | | | 596,646 | |
| Grants | | | 87,831 | |
| Airport | 3,500,000 | | 589,009 | |
| Donations | | | | 1,414,480 |
| Park Development | | | | |
| Police Development | | | | |
| Infrastructure Development | | | | 123,159 |
| Fire Development | | | | |
| Police Special Revenue | | | | |
| Metropolitan Planning Organization | | | | |
| SEACOM | | | | |
| Total Special Revenue Funds | \$ 11,481,901 | \$ | \$ 3,896,645 | \$ 1,537,639 |
| DEBT SERVICE FUNDS | | | | |
| Debt Service | \$ | \$ | \$ 3,629,081 | \$ |
| Total Debt Service Funds | \$ | \$ | \$ 3,629,081 | \$ |
| CAPITAL PROJECTS FUNDS | | | | |
| Capital Improvements | \$ 25,960,000 | \$ | \$ | \$ 7,321,922 |
| Total Capital Projects Funds | \$ 25,960,000 | \$ | \$ | \$ 7,321,922 |
| PERMANENT FUNDS | | | | |
| N/A | \$ | \$ | \$ | \$ |
| Total Permanent Funds | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | | |
| Sewer | \$ | \$ | \$ | \$ |
| Refuse | 810,518 | | | |
| Total Enterprise Funds | \$ 810,518 | \$ | \$ | \$ |
| INTERNAL SERVICE FUNDS | | | | |
| Unemployment | \$ | \$ | \$ | \$ |
| Total Internal Service Funds | \$ | \$ | \$ | \$ |
| TOTAL ALL FUNDS | \$ 38,252,419 | \$ | \$ 9,247,392 | \$ 9,247,392 |

**City of Sierra Vista
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 | | | | |
| City Council | \$ 104,014 | \$ | \$ 107,695 | \$ 104,014 |
| Administrative Services | 4,449,947 | | 4,440,047 | 4,983,153 |
| City Manager | 2,683,341 | | 2,675,202 | 2,990,373 |
| Legal | 481,580 | | 503,276 | 574,851 |
| General Government | 428,240 | | 518,718 | 476,866 |
| Police | 16,107,708 | | 10,268,938 | 16,013,977 |
| Fire | 9,284,331 | | 8,690,804 | 10,003,805 |
| Public Works | 6,260,015 | | 6,118,881 | 7,694,518 |
| Parks, Recreation, & Library | 5,662,453 | | 4,611,626 | 6,197,640 |
| Community Development | 1,034,836 | | 933,707 | 1,341,853 |
| Debt | 281,880 | | 281,879 | 121,333 |
| Total General Fund | \$ 46,778,345 | \$ | \$ 39,150,773 | \$ 50,502,383 |
| SPECIAL REVENUE FUNDS | | | | |
| HURF | \$ 11,542,763 | \$ | \$ 2,385,403 | \$ 62,885,628 |
| LTAf | 6,057,932 | | 792,204 | 7,827,090 |
| Police Special Revenue | 349,500 | | 70,704 | 335,000 |
| Grants | 13,427,173 | | 826,044 | 17,768,936 |
| Judicial Enhancement | 300 | | | 300 |
| Airport | 14,764,783 | | 2,301,948 | 14,235,466 |
| Donations | 382,148 | | 114,516 | 351,659 |
| Park Development | | | | |
| Police Development | | | | |
| Infrastructure Development | | | | |
| Fire Development | | | | |
| SEACOM | 2,602,517 | | 1,459,667 | 2,818,394 |
| Metropolitan Planning Org | 609,812 | | 289,135 | 652,723 |
| Total Special Revenue Funds | \$ 49,736,928 | \$ | \$ 8,239,621 | \$ 106,875,196 |
| DEBT SERVICE FUNDS | | | | |
| Debt Service | \$ 2,701,373 | \$ | \$ 2,579,153 | \$ 3,629,081 |
| Total Debt Service Funds | \$ 2,701,373 | \$ | \$ 2,579,153 | \$ 3,629,081 |
| CAPITAL PROJECTS FUNDS | | | | |
| Capital Improvements | \$ 551,880 | \$ | \$ | \$ 26,952,195 |
| Total Capital Projects Funds | \$ 551,880 | \$ | \$ | \$ 26,952,195 |
| PERMANENT FUNDS | | | | |
| N/A | \$ | \$ | \$ | \$ |
| Total Permanent Funds | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | | |
| Sewer | \$ 5,532,387 | \$ | \$ 1,753,252 | \$ 5,827,074 |
| Refuse | 5,851,145 | | 3,316,907 | 6,072,265 |
| Total Enterprise Funds | \$ 11,383,532 | \$ | \$ 5,070,159 | \$ 11,899,339 |
| INTERNAL SERVICE FUNDS | | | | |
| Health & Accident | \$ 4,434,500 | \$ | \$ 3,199,188 | \$ 4,434,500 |
| Unemployment | 25,000 | | | 25,000 |
| Self Insured Retention | 100,000 | | 102,875 | 100,000 |
| Total Internal Service Funds | \$ 4,559,500 | \$ | \$ 3,302,063 | \$ 4,559,500 |
| TOTAL ALL FUNDS | \$ 115,711,558 | \$ | \$ 58,341,769 | \$ 204,417,694 |

* 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 Sierra Vista
Expenditures/Expenses by Department
Fiscal Year 2023

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022 | ACTUAL EXPENDITURES/ EXPENSES* 2022 | BUDGETED EXPENDITURES/ EXPENSES 2023 |
|---|--|--|--|---|
| City Council | | | | |
| General Fund | \$ 104,014 | \$ | \$ 107,695 | \$ 104,014 |
| Sewer | 13,003 | | 13,003 | 13,003 |
| Refuse | 13,003 | | 13,003 | 13,003 |
| Donations | 4,518 | | 3,620 | 4,709 |
| Department Total | \$ 134,538 | \$ | \$ 137,321 | \$ 134,729 |
| Administrative Services | | | | |
| General Fund | \$ 4,449,947 | \$ | \$ 4,440,047 | \$ 4,983,153 |
| Capital Improvements | | | | |
| Sewer | 467,143 | | 467,143 | 519,237 |
| Refuse | 481,857 | | 481,857 | 535,553 |
| HURF | | | | |
| Department Total | \$ 5,398,947 | \$ | \$ 5,389,047 | \$ 6,037,943 |
| City Manager | | | | |
| General Fund | \$ 2,683,341 | \$ | \$ 2,675,202 | \$ 2,990,373 |
| Donations | 285 | | 9 | 285 |
| Grants | 480,700 | | 21,631 | 10,183,960 |
| Sewer | 326,354 | | 326,354 | 403,942 |
| Refuse | 296,582 | | 296,582 | 370,453 |
| Department Total | \$ 3,787,262 | \$ | \$ 3,319,778 | \$ 13,949,013 |
| Legal | | | | |
| General Fund | \$ 481,580 | \$ | \$ 503,276 | \$ 574,851 |
| Judicial Enhancement | 300 | | | 300 |
| Department Total | \$ 481,880 | \$ | \$ 503,276 | \$ 575,151 |
| General Government | | | | |
| General Fund | \$ 428,240 | \$ | \$ 518,718 | \$ 476,866 |
| HURF | 26,850 | | 26,850 | 28,125 |
| Sewer | 53,700 | | 53,700 | 56,249 |
| Refuse | 53,700 | | 53,700 | 56,249 |
| Health & Accident | 4,434,500 | | 3,199,188 | 4,434,500 |
| Unemployment | 100,000 | | 102,875 | 100,000 |
| Self Insured Retention | 25,000 | | | 25,000 |
| Department Total | \$ 5,121,990 | \$ | \$ 3,955,031 | \$ 5,176,989 |
| Police | | | | |
| General Fund | \$ 16,107,708 | \$ | \$ 10,268,598 | \$ 16,013,977 |
| Police Special Revenue | 349,500 | | 70,704 | 335,000 |
| Capital Improvements Fund | | | | |
| Grants | 141,929 | | 88,374 | 84,829 |
| Donations | 207,052 | | 89,439 | 193,835 |
| Police Development Fee | | | | |
| Department Total | \$ 16,806,189 | \$ | \$ 10,517,115 | \$ 16,627,641 |
| Fire | | | | |
| General Fund | \$ 9,284,331 | \$ | \$ 8,690,804 | \$ 10,003,805 |
| Grants | 3,424,423 | | 74,744 | 1,830,676 |
| Donations | 4,696 | | 471 | 4,506 |
| Fire Development Fee | | | | |
| Department Total | \$ 12,713,450 | \$ | \$ 8,766,019 | \$ 11,838,987 |
| Public Works | | | | |
| General Fund | \$ 6,260,015 | \$ | \$ 6,119,221 | \$ 7,694,518 |
| HURF | 11,436,006 | | 2,305,497 | 62,813,418 |
| LTAf | 6,057,932 | | 792,204 | 7,827,090 |
| Grants | 4,000,000 | | | 4,000,000 |
| Airport | 14,764,783 | | 2,302,284 | 14,235,466 |
| Capital Improvements | | | | 6,957,108 |
| Sewer | 3,720,253 | | 1,503,229 | 4,211,620 |
| Refuse | 4,571,906 | | 2,861,970 | 4,917,634 |
| Donations | 15 | | | 15 |
| Park Development | | | | |
| Infrastructure Development | | | | |
| Metropolitan Planning Org | 609,812 | | 289,135 | 652,723 |
| Department Total | \$ 51,420,722 | \$ | \$ 16,173,540 | \$ 113,309,592 |
| Parks, Recreation, & Library | | | | |
| General Fund | \$ 5,662,453 | \$ | \$ 4,611,626 | \$ 6,197,640 |
| Grants | 5,236,562 | | 580,513 | 1,362,281 |
| Capital Improvements | 551,880 | | | 19,745,087 |
| SVMPC Construction | | | | |
| Donations | 152,260 | | 17,150 | 135,423 |
| Department Total | \$ 11,603,155 | \$ | \$ 5,209,289 | \$ 27,440,431 |
| Community Development | | | | |
| General Fund | \$ 1,034,836 | \$ | \$ 933,707 | \$ 1,341,853 |
| Grants | 142,659 | | 60,781 | 307,190 |
| Capital Improvements Fund | | | | |
| Donations | 13,322 | | 3,828 | 12,886 |
| Department Total | \$ 1,190,817 | \$ | \$ 998,316 | \$ 1,661,929 |
| Debt | | | | |
| General Fund | \$ 281,880 | \$ | \$ 281,879 | \$ 121,333 |
| HURF | 79,907 | | 79,907 | 44,085 |
| Airport | | | | |
| Park Development | | | | |
| Debt Service | 2,701,373 | | 2,579,153 | 3,629,081 |
| Capital Improvements | | | | 250,000 |
| Sewer | 951,934 | | 219,731 | 623,023 |
| Refuse | 434,097 | | 424,646 | 179,373 |
| Department Total | \$ 4,449,191 | \$ | \$ 3,585,316 | \$ 4,846,895 |
| SEACOM | | | | |
| SEACOM | \$ 2,602,517 | \$ | \$ 1,459,667 | \$ 2,818,394 |
| Department Total | \$ 2,602,517 | \$ | \$ 1,459,667 | \$ 2,818,394 |

* 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 Sierra Vista
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 | 313 | \$ 19,655,651 | \$ 7,796,418 | \$ 2,908,242 | \$ 2,161,862 | \$ 32,522,173 |
| SPECIAL REVENUE FUNDS | | | | | | |
| HURF | 20 | \$ 1,253,295 | \$ 106,234 | \$ 155,048 | \$ 131,207 | \$ 1,645,784 |
| LTAF | 11 | 533,392 | 49,777 | 105,003 | 74,708 | 762,880 |
| Airport | 2 | 65,324 | 4,890 | 6,930 | 6,163 | 83,307 |
| Metropolitan Planning Org | 1 | 195,768 | 20,240 | 8,578 | 18,884 | 243,470 |
| SEACOM | 26 | 1,515,523 | 160,464 | 179,090 | 132,778 | 1,987,855 |
| Total Special Revenue Funds | 60 | \$ 3,563,302 | \$ 341,605 | \$ 454,649 | \$ 363,740 | \$ 4,723,296 |
| DEBT SERVICE FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ |
| Total Debt Service Funds | | \$ | \$ | \$ | \$ | \$ |
| CAPITAL PROJECTS FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ |
| Total Capital Projects Funds | | \$ | \$ | \$ | \$ | \$ |
| PERMANENT FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ |
| Total Permanent Funds | | \$ | \$ | \$ | \$ | \$ |
| ENTERPRISE FUNDS | | | | | | |
| Sewer | 12 | \$ 1,526,351 | \$ 65,820 | \$ 83,115 | \$ 68,015 | \$ 1,743,301 |
| Refuse | 18 | 1,641,972 | 92,548 | 122,660 | 98,787 | 1,955,967 |
| Total Enterprise Funds | 30 | \$ 3,168,323 | \$ 158,368 | \$ 205,775 | \$ 166,802 | \$ 3,699,268 |
| INTERNAL SERVICE FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ |
| Total Internal Service Fund | | \$ | \$ | \$ | \$ | \$ |
| TOTAL ALL FUNDS | 403 | \$ 26,387,276 | \$ 8,296,391 | \$ 3,568,666 | \$ 2,692,404 | \$ 40,944,737 |