

June 22, 2023

MEMORANDUM TO: Honorable Mayor and City Council

THRU: Charles P. Potucek, City Manager  
Victoria Yarbrough, Assistant City Manager

FROM: David J Felix, CPA, Chief Financial Officer  
Jennifer Dillaha, Budget Officer

SUBJECT: REQUEST FOR AGENDA ITEM PLACEMENT RESOLUTION  
2023-051 Adoption of the Tentative Budget for FY 2023/2024

BACKGROUND

The proposed FY 2023/2024 Tentative Budget for the City is \$175,145,445. Council adoption of this resolution will effectively cap the FY 2023/2024 budget pursuant to A.R.S. Section 42-17105. The final budget amount may be less than, or equal to, the tentative budget, but it may not exceed it. The changes from the tentative budget book previously provided to you are as follows:

1. General Fund
  - a. Reduced Fire Station #1 Plumbing – (\$100,000)
  - b. Added CM Conference Room Chair Replacement - \$8,000
  - c. Increased PD-OPS PSPRS Contribution – \$92,000
2. HURF
  - a. Added SMART Fund Reimbursement – (\$219,000)
  - b. Increased MLK Reconstruction - \$219,000
3. Sewer
  - a. Increased Carryover – (\$727,000)
  - b. Added SR90 Emergency Design & Construction - \$727,000

There are changes that occurred since the special budget work session on Monday, June 12:

1. General Fund
  - a. Increase Transfer-Out LTAF - \$35,000
  - b. Increase Leisure-Event Supplies - \$30,000
  - c. Reduce PD-Ops PSPRS Contribution – (\$65,000)
  - d. Increase Local Government Payments for Fort IGSA – (\$316,765)
  - e. Add two Work Trucks in Fleet for Fort IGSA - \$160,000
  - f. Add two Facilities Maintenance Technician I for Fort IGSA - \$122,200
  - g. Add Travel Expenses, Parts, & Tools in Facilities for Fort IGSA - \$34,565

2. LTAF
  - a. Increase Federal Grants – (\$140,000)
  - b. Increase Transfer-In GF – (\$35,000)
  - c. Add Vehicle - \$175,000
  
3. HURF
  - a. Increase State Grants – (\$450,000)
  - b. Increase Infrastructure – \$450,000
  
4. Airport
  - a. Increase Carryover – (\$704,905)
  - b. Increase Federal Grants – (\$3,930,000)
  - c. Increase Infrastructure - \$4,634,905

The increase to the Transfer Out of the General Fund to LTAF is to cover the local match for a bus refurbishment. The total project for the refurbishment is \$175,000, of which \$140,000 is the federal share.

The increase to Event Supplies in Leisure is for the proposed new citywide event and additional Christmas lights on the West End.

The extra contribution monies previously added to PD-Ops PSPRS was reduced by \$65,000 to cover the changes in the General Fund.

HURF revenue was increased by \$450,000 for funding through the SVMPO towards the MLK Parkway Reconstruction project. This funding will replace some of the funds allocated for the MLK project and those funds will be reallocated to the North Garden Avenue Reconstruction project.

There are two additional major changes to the budget since the work session on June 20, 2023 due to notifications received the evening of June 20.

First, the City received notification that Fort Huachuca plans to award an IGSA to the City to provide services to repair and maintain all washer and dryer appliances on Fort Huachuca beginning in February 2024. While the IGSA is working through the approval process, the funds need to be added to the budget if approved. The IGSA would reimburse the City all expenses for two additional Facilities maintenance technicians; two work vehicles; and travel, appliance parts, and tool expenses, which are added to the Facilities budget.

Based on the receipt of the independent third-party cost estimate on June 20, 2023 for the Defense Communities Infrastructure Program (DCIP) grant, there were required updates to the Airport fund to reflect the city's request for the Municipal Airport sewer and communications extension. The overall project increased significantly over the initial staff estimates which now supports a larger grant request while it also captures a more detailed accounting of the city's internal expenditures for the project. City expenditures include design and other preconstruction costs that are not permitted in the DCIP grant applications as it is limited to construction.

The proposed approval schedule is as follows:

July 27, 2023 - Resolution to approve the final budget, Public Hearing on Property Tax

August 10, 2023 – Resolution to adopt FY2023/2024 Property Tax Levy

RESOLUTION 2023-051

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 2023/2024; 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 2023/2024; 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 2023/2024; 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 2023/2024; 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 2023/2024.

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 2023/2024 on or before the 1<sup>st</sup> Monday of August 2023, 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 3<sup>rd</sup> Monday of August 2023, 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 22<sup>nd</sup> DAY OF JUNE, 2023.

\_\_\_\_\_  
CLEA McCAA, II  
Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
JILL ADAMS  
City Clerk

\_\_\_\_\_  
NATHAN J. WILLIAMS  
City Attorney

PREPARED BY:  
Jennifer Dillaha  
Budget Officer

**Official Budget Forms**

**City of Sierra Vista**

**Fiscal Year 2024**

**City of Sierra Vista**

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**City of Sierra Vista**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal Year 2024**

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	
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	50,502,383	106,875,196	3,629,081	26,952,195	0	11,899,339	4,559,500	204,417,694
2023	Actual expenditures/expenses**	E 2	49,201,918	7,184,979	2,221,420	5,928,857	0	5,458,079	4,416,266	74,411,519
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		0	4,591,621	0	5,387,843	0	2,913,062	25,000	12,917,526
2024	Primary property tax levy	B 4	382,261							382,261
2024	Secondary property tax levy	B 5								0
2024	Estimated revenues other than property taxes	C 6	50,677,334	88,953,510	0	5,434,046	0	9,980,000	4,584,500	159,629,390
2024	Other financing sources	D 7	2,216,268	0	0	0	0	0	0	2,216,268
2024	Other financing (uses)	D 8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D 9	2,150,000	7,209,656	3,241,707	0	0	0	0	12,601,363
2024	Interfund Transfers (out)	D 10	2,766,550	150,000	0	9,684,813	0	0	0	12,601,363
2024	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
	Maintained for future retirement contributions									0
										0
2024	Total financial resources available		52,659,313	100,604,787	3,241,707	1,137,076	0	12,893,062	4,609,500	175,145,445
2024	Budgeted expenditures/expenses	E 13	52,659,313	100,604,787	3,241,707	1,137,076	0	12,893,062	4,609,500	175,145,445

**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

	2023	2024
	\$ 204,417,694	\$ 175,145,445
	204,417,694	175,145,445
	63,456,605	68,062,404
	\$ 140,961,089	\$ 107,083,041
	\$ 141,071,198	\$ 67,010,089

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 Sierra Vista  
Tax levy and tax rate information  
Fiscal Year 2024**

	<b>2023</b>	<b>2024</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>643,693</u>	\$ <u>659,911</u>
2. Amount received from primary property taxation in the <b>current year</b> 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>379,068</u>	\$ <u>382,261</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>379,068</u>	\$ <u>382,261</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>259,018</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>259,018</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>259,018</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.1098	_____ 0.1056
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.1098	_____ 0.1056
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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Transaction Privilege Tax	\$ 19,648,264	\$ 19,135,869	\$ 20,707,867
<b>Licenses and permits</b>			
Franchise Fees	1,400,000	1,573,229	1,500,000
Business Licenses	145,000	156,980	155,000
Animal Control Fees	35,000	20,217	35,000
Right of Way Permits	50,000	15,610	45,000
Building Permits	475,000	602,889	575,000
<b>Intergovernmental</b>			
Grants	3,271,373	3,214,964	250,300
Local Government Payments	1,037,173	1,957,353	1,361,318
State Shared Sales Tax	6,160,901	5,479,888	6,500,000
State Shared Vehicle License Tax	2,500,000	2,361,721	2,500,000
Urban Revenue Sharing	8,307,596	8,627,437	10,307,596
Prop 207 Shared Revenue	228,000	142,270	228,000
<b>Charges for services</b>			
General Government	85,000	66,441	87,500
Public Safety	2,470,000	2,684,662	2,670,000
Public Works	1,490,000	1,767,362	2,005,000
Parks, Recreation, & Library	814,257	1,060,921	1,076,000
Community Development	68,000	16,336	50,000
<b>Fines and forfeits</b>			
Library		4,914	
<b>Interest on investments</b>			
Investment Income	5,000	521,347	5,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	61,000	102,463	41,000
<b>Miscellaneous</b>			
Misc. Revenue	467,916	160,792	507,753
Sale of Fixed Assets	70,000	41,119	70,000
<b>Total General Fund</b>	<b>\$ 48,789,480</b>	<b>\$ 49,714,784</b>	<b>\$ 50,677,334</b>

\* 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**

**Highway Revenue Funds**

State Shared Revenue	\$ 4,100,000	\$ 3,544,986	\$ 4,100,000
Grants	44,544,694	100,000	61,201,893
Local Government Payments		241,521	
Designated Contributions	395,414	649,991	

**City of Sierra Vista**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Misc.		84,712	
	\$ 49,040,108	\$ 4,621,210	\$ 65,301,893
<b>Local Transportation Assistance</b>			
Grants	\$ 6,319,015	\$ 643,995	\$ 7,742,588
Fares	100,000	34,794	
Lease Revenue	20,400	20,911	20,400
Misc.	1,000	11,128	1,000
Sale of Fixed Assets		12,600	
	\$ 6,440,415	\$ 723,428	\$ 7,763,988
<b>Police Special Revenue</b>			
Police Special Revenue	\$ 125,000	\$ 47,396	\$ 125,000
	\$ 125,000	\$ 47,396	\$ 125,000
<b>Grants</b>			
Grants	\$ 17,658,600	\$ 1,009,846	\$ 3,210,947
	\$ 17,658,600	\$ 1,009,846	\$ 3,210,947
<b>Airport</b>			
Grants	\$ 8,286,590	\$ 1,776	\$ 7,417,203
Fuel Sales	830,750	738,533	830,750
Lease Revenue	190,000	208,601	190,000
Misc.		62,506	51,500
	\$ 9,307,340	\$ 1,011,416	\$ 8,489,453
<b>Judicial Enhancement</b>			
Fines	\$ 10	\$ 18	\$ 10
	\$ 10	\$ 18	\$ 10
<b>Donations</b>			
Contributions	\$ 1,275,492	\$ 209,634	\$ 75,492
	\$ 1,275,492	\$ 209,634	\$ 75,492
<b>Park Development</b>			
Development Impact Fees	\$ 150,000	\$ 130,767	\$ 150,000
	\$ 150,000	\$ 130,767	\$ 150,000
<b>Police Development</b>			
Development Impact Fees	\$ 18,500	\$ 10,946	\$ 18,500
	\$ 18,500	\$ 10,946	\$ 18,500
<b>Infrastructure Development</b>			
Development Impact Fees	\$ 92,000	\$ 1,929	\$ 20,000
	\$ 92,000	\$ 1,929	\$ 20,000
<b>Fire Development</b>			
Development Impact Fees	\$ 12,500	\$ 9,211	\$ 12,500
	\$ 12,500	\$ 9,211	\$ 12,500
<b>SEACOM</b>			
SEACOM	\$ 2,682,394	\$ 1,079,974	\$ 2,383,564
	\$ 2,682,394	\$ 1,079,974	\$ 2,383,564
<b>Metropolitan Planning Organization</b>			
Grants	\$ 583,249	\$ 317,860	\$ 1,261,932

**City of Sierra Vista**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Local Government Payments	\$ 69,474	\$ 88,666	\$ 140,231
	\$ 652,723	\$ 406,526	\$ 1,402,163
<b>Total Special Revenue Funds</b>	<b>\$ 87,455,082</b>	<b>\$ 8,029,474</b>	<b>\$ 88,953,510</b>

\* 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**

N/A	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**CAPITAL PROJECTS FUNDS**

Transaction Privilege Tax	\$ 5,482,643	\$ 4,415,614	\$ 5,384,046
Federal Grants	1,500,000		
Investment Income		13,723	
Sale of Fixed Assets	50,000		50,000
Misc Revenue		940	
	\$ 7,032,643	\$ 4,430,277	\$ 5,434,046
<b>Total Capital Projects Funds</b>	<b>\$ 7,032,643</b>	<b>\$ 4,430,277</b>	<b>\$ 5,434,046</b>

\* 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.

**PERMANENT FUNDS**

N/A	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**ENTERPRISE FUNDS**

<b>Sewer</b>			
Charges for Service	\$ 3,920,427	\$ 3,865,255	\$ 3,975,000
Undesignated Contributions	175,000		175,000
Organization Grants	150,000		925,000
Sale of Fixed Assets		5,800	
Misc.	225,000	217,286	225,000
	\$ 4,470,427	\$ 4,088,341	\$ 5,300,000
<b>Refuse</b>			
Charges for Service	\$ 4,481,276	\$ 4,585,198	\$ 4,580,000
Mulch & Compost	90,000	86,988	95,000
Misc.	5,000	2,351	5,000
	\$ 4,576,276	\$ 4,674,537	\$ 4,680,000
<b>Total Enterprise Funds</b>	<b>\$ 9,046,703</b>	<b>\$ 8,762,878</b>	<b>\$ 9,980,000</b>

**City of Sierra Vista**  
**Revenues other than property taxes**  
**Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>INTERNAL SERVICE FUNDS</b>			
<b>Health &amp; Accident</b>			
Premiums	\$ 4,409,500	\$ 393,381	\$ 4,409,500
Interest	25,000	184,907	25,000
Misc.	4,434,500	578,288	4,434,500
<b>Self Insured Retention</b>			
Misc.	\$ 100,000	\$ 149,606	\$ 150,000
	\$ 100,000	\$ 149,606	\$ 150,000
<b>Total Internal Service Funds</b>	<b>\$ 4,534,500</b>	<b>\$ 727,894</b>	<b>\$ 4,584,500</b>
<b>Total All Funds</b>	<b>\$ 156,858,408</b>	<b>\$ 71,665,307</b>	<b>\$ 159,629,390</b>

\* 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.

**City of Sierra Vista**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal Year 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>GENERAL FUND</b>				
Notes Payable	\$ 2,216,268	\$ _____	\$ _____	\$ _____
Interfund Transfers			2,150,000	2,766,550
<b>Total General Fund</b>	<b>\$ 2,216,268</b>	<b>\$ _____</b>	<b>\$ 2,150,000</b>	<b>\$ 2,766,550</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF			5,500,000	
LTAf			1,593,106	
Grants			116,550	
Airport				
Donations				150,000
Park Development				
Police Development				
Infrastructure Development				
Fire Development				
Police Special Revenue				
Metropolitan Planning Organization				
SEACOM				
<b>Total Special Revenue Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 7,209,656</b>	<b>\$ 150,000</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ _____	\$ _____	\$ 3,241,707	\$ _____
<b>Total Debt Service Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 3,241,707</b>	<b>\$ _____</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvements	\$ _____	\$ _____	\$ _____	\$ 9,684,813
<b>Total Capital Projects Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 9,684,813</b>
<b>PERMANENT FUNDS</b>				
N/A	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>				
Sewer	\$ _____	\$ _____	\$ _____	\$ _____
Refuse	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>INTERNAL SERVICE FUNDS</b>				
Unemployment	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,216,268</b>	<b>\$ _____</b>	<b>\$ 12,601,363</b>	<b>\$ 12,601,363</b>

**City of Sierra Vista  
Expenditures/expenses by fund  
Fiscal Year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>GENERAL FUND</b>				
City Council	\$ 104,014	\$	\$ 121,580	\$ 105,812
Administrative Services	4,983,153		4,786,034	4,874,383
City Manager	2,990,373		3,195,372	3,057,643
Legal	574,851		523,270	469,404
General Government	476,866		817,031	513,366
Police	16,013,977		14,997,825	16,809,736
Fire	10,003,805		11,368,075	11,138,190
Public Works	7,694,518		7,678,606	8,688,580
Parks, Recreation, & Library	6,197,640		4,596,087	5,810,531
Community Development	1,341,853		996,706	1,191,668
Debt	121,333		121,332	
<b>Total General Fund</b>	<b>\$ 50,502,383</b>	<b>\$</b>	<b>\$ 49,201,918</b>	<b>\$ 52,659,313</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 62,885,628	\$	\$ 2,447,123	\$ 71,990,856
LTAF	7,827,090		878,018	10,077,123
Police Special Revenue	335,000		23,249	335,000
Grants	17,768,936		449,357	3,351,790
Judicial Enhancement	300			300
Airport	14,235,466		1,270,274	10,373,219
Donations	351,659		100,258	309,822
Park Development				
Police Development				
Infrastructure Development				
Fire Development				
SEACOM	2,818,394		1,770,029	2,764,514
Metropolitan Planning Org	652,723		246,671	1,402,163
<b>Total Special Revenue Funds</b>	<b>\$ 106,875,196</b>	<b>\$</b>	<b>\$ 7,184,979</b>	<b>\$ 100,604,787</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$ 3,629,081	\$	\$ 2,221,420	\$ 3,241,707
<b>Total Debt Service Funds</b>	<b>\$ 3,629,081</b>	<b>\$</b>	<b>\$ 2,221,420</b>	<b>\$ 3,241,707</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvements	\$ 26,952,195	\$	\$ 5,928,857	\$ 1,137,076
<b>Total Capital Projects Funds</b>	<b>\$ 26,952,195</b>	<b>\$</b>	<b>\$ 5,928,857</b>	<b>\$ 1,137,076</b>
<b>PERMANENT FUNDS</b>				
N/A	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sewer	\$ 5,827,074	\$	\$ 1,975,138	\$ 7,577,321
Refuse	6,072,265		3,482,941	5,315,741
<b>Total Enterprise Funds</b>	<b>\$ 11,899,339</b>	<b>\$</b>	<b>\$ 5,458,079</b>	<b>\$ 12,893,062</b>
<b>INTERNAL SERVICE FUNDS</b>				
Health & Accident	\$ 4,434,500	\$	\$ 4,263,448	\$ 4,434,500

**City of Sierra Vista  
Expenditures/expenses by department  
Fiscal Year 2024**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>City Council</b>				
General Fund	\$ 104,014	\$	\$ 121,850	\$ 105,812
Sewer	13,003		13,003	13,816
Refuse	13,003		13,003	13,816
Donations	4,709		3,948	800
<b>Department Total</b>	<b>\$ 134,729</b>	<b>\$</b>	<b>\$ 151,804</b>	<b>\$ 134,244</b>
<b>Administrative Services</b>				
General Fund	\$ 4,983,153	\$	\$ 4,786,034	\$ 4,874,383
Capital Improvements				
Sewer	519,237		519,237	555,940
Refuse	535,553		535,553	571,902
HURF				
<b>Department Total</b>	<b>\$ 6,037,943</b>	<b>\$</b>	<b>\$ 5,840,824</b>	<b>\$ 6,002,225</b>
<b>City Manager</b>				
General Fund	\$ 2,990,373	\$	\$ 3,195,102	\$ 3,057,643
Donations	285			285
Grants	10,183,960			352,000
Sewer	403,942		403,942	403,577
Refuse	370,453		370,453	375,430
<b>Department Total</b>	<b>\$ 13,949,013</b>	<b>\$</b>	<b>\$ 3,969,497</b>	<b>\$ 4,188,935</b>
<b>Legal</b>				
General Fund	\$ 574,851	\$	\$ 523,270	\$ 469,404
Judicial Enhancement	300			300
<b>Department Total</b>	<b>\$ 575,151</b>	<b>\$</b>	<b>\$ 523,270</b>	<b>\$ 469,704</b>
<b>General Government</b>				
General Fund	\$ 476,866	\$	\$ 817,031	\$ 513,366
HURF	28,125		28,125	31,024
Sewer	56,249		56,249	62,049
Refuse	56,249		56,249	62,049
Health & Accident	4,434,500		4,263,448	4,434,500
Unemployment	25,000			25,000
Self Insured Retention	100,000		152,818	150,000
<b>Department Total</b>	<b>\$ 5,176,989</b>	<b>\$</b>	<b>\$ 5,373,920</b>	<b>\$ 5,277,988</b>
<b>Police</b>				
General Fund	\$ 16,013,977	\$	\$ 14,997,825	\$ 16,809,736
Police Special Revenue	335,000		23,249	335,000
Capital Improvements Fund				
Grants	84,829		21,597	454,829
Donations	193,835		84,068	151,275
Police Development Fee				
<b>Department Total</b>	<b>\$ 16,627,641</b>	<b>\$</b>	<b>\$ 15,126,739</b>	<b>\$ 17,750,840</b>
<b>Fire</b>				
General Fund	\$ 10,003,805	\$	\$ 11,368,075	\$ 11,138,190
Grants	1,830,676		26,945	303,464
Donations	4,506		578	4,600



**City of Sierra Vista**  
**Full-time employees and personnel compensation**  
**Fiscal Year 2024**

Fund	Full-time equivalent (FTE) 2024	Employee salaries and hourly costs 2024	Retirement costs 2024	Healthcare costs 2024	Other benefit costs 2024	Total estimated personnel compensation 2024
<b>GENERAL FUND</b>	327	\$ 21,195,831	\$ 8,492,325	\$ 3,050,295	\$ 2,265,832	\$ 35,004,283
<b>SPECIAL REVENUE FUNDS</b>						
HURF	21	\$ 1,372,146	\$ 116,300	\$ 165,154	\$ 128,650	\$ 1,782,250
LTAF	11	629,788	68,434	103,772	83,371	885,365
Airport	1	69,050	5,396	6,930	7,339	88,715
Metropolitan Planning Org	1	203,903	24,873	8,507	16,680	253,963
SEACOM	26	1,486,009	156,872	181,460	130,609	1,954,950
<b>Total Special Revenue Funds</b>	<b>60</b>	<b>\$ 3,760,896</b>	<b>\$ 371,875</b>	<b>\$ 465,823</b>	<b>\$ 366,649</b>	<b>\$ 4,965,243</b>
<b>DEBT SERVICE FUNDS</b>						
N/A		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
N/A		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
N/A		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Sewer	12	\$ 1,619,721	\$ 65,927	\$ 80,482	\$ 74,732	\$ 1,840,862
Refuse	18	1,707,414	94,994	127,700	107,637	2,037,745
<b>Total Enterprise Funds</b>	<b>30</b>	<b>\$ 3,327,135</b>	<b>\$ 160,921</b>	<b>\$ 208,182</b>	<b>\$ 182,369</b>	<b>\$ 3,878,607</b>
<b>INTERNAL SERVICE FUNDS</b>						
N/A		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>417</b>	<b>\$ 28,283,862</b>	<b>\$ 9,025,121</b>	<b>\$ 3,724,300</b>	<b>\$ 2,814,850</b>	<b>\$ 43,848,133</b>