

July 20, 2023

MEMORANDUM TO: Honorable Mayor and City Council

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

FROM: David Felix, Chief Finance Director  
Jennifer Dillaha, Budget Officer

SUBJECT: REQUEST FOR AGENDA ITEM PLACEMENT  
RESOLUTION 2023-060, Adoption of the Final Budget for  
FY 2023/2024

### BACKGROUND

State budget law requires a public hearing prior to adoption of the final FY 2023/2024 budget as well as a meeting at least seven (7) days afterward to set the annual property tax levy (ARS 42-17101 et seq.), scheduled to be voted on August 10, 2023. The final budget of \$175,145,445 remains unchanged from the tentative budget approved June 22, 2023.

There are changes that occurred since the Tentative Budget vote on June 22, 2023:

1. HURF
  - a. Increase Carryover – (\$182,093)
  - b. Decrease RAISE Grant Amount - \$315,443
  - c. Decrease Infrastructure Expenditures – (\$315,443)
  - d. Add Safety Cone Truck-Carryover - \$182,093
2. Grants
  - a. Increase State Parks Heritage Fund Amount – (\$133,350)
  - b. Add Garden Canyon Linear Park Restroom Expenditure – \$133,350

The City did not receive the HURF safety cone truck before the end of FY2023 as expected and added the carryover and expenditure into the FY24 budget. On June 29<sup>th</sup>, the City was also advised of an opportunity to apply for additional funding at Garden Canyon Linear Park for restrooms, total expenditure of \$133,350. To keep the final budget amount of \$175,145,445 the same as the Tentative Budget, the HURF RAISE grant revenue amount was reduced by \$315,443 (the total amount for the safety cone truck carryover and the State Park grant). The City was notified on June 28, 2023 that the City did not receive RAISE grant funding for two projects. However, potential grant revenue will remain in the budget in case further HURF funding presents itself.

As a special note, in recent land purchases the title company requested approval of the purchase by Council resolution. The potential purchase of land located at 1940 Paseo San Luis, Sierra Vista, Arizona 85635 is therefore specifically noted in the Final Budget adoption resolution.

The Council will meet on Thursday, August 10, 2023 at 5:00 p.m. to set the FY 2023/2024 primary property tax levy. The tax rate will equal \$0.1056 per \$100 of assessed valuation. The overall property tax revenue estimate at this rate equals \$382,261.

With passage of this resolution, the final budget book will be developed and made available online by early October, as well as at the Library and front desk of City Hall for any member of the public to review. An overview of the final budget, including the state budget schedules, will be posted on the City's website following its passage.

RESOLUTION 2023-060

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SIERRA VISTA, COCHISE COUNTY, ARIZONA; ADOPTING THE FY 2023/2024 OPERATING BUDGET; HOLDING A PUBLIC HEARING FOR TAXPAYERS ON THE ESTIMATED EXPENDITURES AND REVENUES FOR FISCAL YEAR 2023/2024; GIVING NOTICE OF THE COUNCIL MEETING TO MAKE FY 2023/2024 TAX LEVIES; 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 review of the estimated amounts required to meet public expenses for the ensuing Fiscal Year 2023/2024; and

WHEREAS, the Mayor and Council have likewise completed review of the amount to be raised by taxation upon real and personal property within the City of Sierra Vista; and

WHEREAS, following due public notice, the Mayor and Council have met on this 27<sup>th</sup> day of July 2023, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the estimated expenditures; and

WHEREAS, publication has been duly made, and required by law of said estimates and allocations together with a notice that the Mayor and Council would meet on the 10<sup>th</sup> day of August 2023, for the purpose of making tax levies as set forth in said estimates; and

WHEREAS, the sums to be raised by primary taxation, as specified in the statements and schedules attached hereto, do not in the aggregate amount exceed the maximum allowed pursuant to Arizona Revised Statutes, Title 42, Section 13301; and

WHEREAS, the City of Sierra Vista proposes purchasing land located at 1940 Paseo San Luis, Sierra Vista, Arizona 85635, APN 107-78-027, and the funds to purchase the land is included in the FY2023/2024 budget.

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, including the land purchase, and projected revenue allocations, hereinafter set forth in the attached statements and schedules be, and hereby are, adopted as the Operating Budget for the City of Sierra Vista, Cochise County, Arizona, for the Fiscal Year 2023/2024.

SECTION 2

That the public notice, publication and public hearing, as required by Law have been duly made and notice that the City Council shall meet for the purpose of making tax levies on the 10<sup>th</sup> day of August, 2023, at 5:00 p.m. at Sierra Vista City Hall, 1011 N. Coronado Drive, Sierra Vista, Arizona, be, and hereby is, authorized and directed.

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 more than \$10,000 shall be made upon approval by the City Manager and Council, be, and hereby are, 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 27<sup>th</sup> DAY OF JULY 2022.

\_\_\_\_\_  
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***		3	0	4,773,714	0	5,387,843	0	2,913,062	25,000	13,099,619
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	88,771,417	0	5,434,046	0	9,980,000	4,584,500	159,447,297
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		12	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	60,886,450
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	\$ 64,986,450
<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	\$ 3,344,297
	\$ 17,658,600	\$ 1,009,846	\$ 3,344,297
<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>\$ 88,771,417</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.			
	<u>\$ 4,434,500</u>	<u>\$ 578,288</u>	<u>\$ 4,434,500</u>
<b>Self Insured Retention</b>			
Misc.	\$ 100,000	\$ 149,606	\$ 150,000
	<u>\$ 100,000</u>	<u>\$ 149,606</u>	<u>\$ 150,000</u>
<b>Total Internal Service Funds</b>	<u>\$ 4,534,500</u>	<u>\$ 727,894</u>	<u>\$ 4,584,500</u>
<b>Total All Funds</b>	<u>\$ 156,858,408</u>	<u>\$ 71,665,307</u>	<u>\$ 159,447,297</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.

\* 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	\$ 71,857,506
LTAF	7,827,090		878,018	10,077,123
Police Special Revenue	335,000		23,249	335,000
Grants	17,768,936		449,357	3,485,140
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>