

June 16, 2021

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 Osburn, Budget Officer

SUBJECT: REQUEST FOR AGENDA ITEM PLACEMENT RESOLUTION  
2021-047, Adoption of the Tentative Budget for FY 2021/2022

### BACKGROUND

The proposed FY 2021/2022 Tentative Budget for the City is \$115,711,558. Council adoption of this resolution will effectively cap the FY 2021/2022 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 in the amount of \$115,711,558 are as follows:

1. General Fund
  - a. Increase SVMPO Contribution - \$16,263
  - b. Add Spotlight Breakfast Event Supplies - \$1,500
  - c. Increase Building Permit Revenue – (\$17,763)
  - d. Add Website Redesign - \$50,000
  - e. Increase CIF Transfer-In – (\$50,000)
  - f. Add Electrical Carryover for Sports - \$26,000
  - g. Increase CIF Transfer-In – (\$26,000)
  - h. Increase Fire PSPRS OT Contribution - \$150,000
  - i. Add Marijuana Revenue – (\$150,000)
  - j. Increase Notes Payable Proceeds – (\$1,799,529)
  - k. Increase Transfer Out-Grants - \$1,433,529
  - l. Reduce CIF Transfer-In - \$366,000
  
2. Capital Improvement Fund
  - a. Increase GF Transfer-Out – \$76,000
  - b. Reduce GF Transfer-Out – (\$366,000)
  - c. Add Schneider Carryover – \$51,880
  - d. Increase Carryover – (\$127,880)
  - e. Reduce Carryover - \$366,000
  - f. Reduce Grants Transfer-Out – (\$562,000)
  - g. Reduce Carryover - \$562,000
  
3. Sewer Fund
  - a. Increase Full-Time Salaries - \$4,096
  - b. Add Schneider Carryover - \$32,783
  - c. Increase Carryover – (\$36,879)

4. Grants Fund
  - a. Increase Transfer In-General Fund – (\$1,433,529)
  - b. Increase Building Expenditures - \$871,529
  - c. Reduce CIF Transfer-In - \$562,000
  
5. MPO Fund
  - d. Increase Expenditures - \$134,840
  - e. Increase Federal Share – (\$118,577)
  - f. Increase Local Match – (\$16,263)

As a special note, in recent land purchases the title company requested approval of the purchase by Council resolution. The potential purchase of land from the Sierra Vista Unified School District is therefore specifically noted in the Tentative Budget adoption resolution, should the SVUSD Governing Board approve the sale.

The proposed approval schedule is as follows:

- July 22, 2021 - Resolution to approve the final budget, Public Hearing on Property Tax
- August 12, 2021 – Resolution to adopt FY2021/2022 Property Tax Levy

RESOLUTION 2021-047

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 2021/2022; 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 2021/2022; 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 2021/2022; 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 2021/2022; and

WHEREAS, the City of Sierra Vista proposes purchasing land from the Sierra Vista Unified School District, and the funds to purchase the land, APN 105-95-002X, is included in the FY2021/2022 budget should the school district governing board approve the sale.

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 a land purchase from the Sierra Vista Unified School District, 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 2021/2022.

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 2021/2022 on or before the 1<sup>st</sup> Monday of August 2021, 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, 2021, 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 24<sup>th</sup> DAY OF JUNE 2021.

\_\_\_\_\_  
FREDERICK W. MUELLER, II  
Mayor

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
Nathan Williams  
City Attorney

PREPARED BY:  
Jennifer Osburn  
Budget Officer

RESOLUTION 2021-047  
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**Official Budget Forms**  
**CITY OF SIERRA VISTA**  
**Fiscal year 2022**

# **CITY OF SIERRA VISTA**

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**CITY OF SIERRA VISTA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal year 2022**

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	40,443,841	24,536,101	3,925,794	2,025,000	0	11,258,393	4,559,500	86,748,629
2021	Actual Expenditures/Expenses**	E	2	36,409,273	8,959,217	3,772,641	0	0	5,650,051	3,713,411	58,504,593
2022	Fund Balance/Net Position at July 1***		3		6,192,211		2,327,103		1,592,180	25,000	10,136,494
2022	Primary Property Tax Levy	B	4	377,145							377,145
2022	Secondary Property Tax Levy	B	5								0
2022	Estimated Revenues Other than Property Taxes	C	6	40,255,790	39,441,173	0	4,904,075	0	9,030,852	4,534,500	98,166,390
2022	Other Financing Sources	D	7	4,771,029	1,500,000	0	0	0	760,500	0	7,031,529
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	4,487,910	4,126,703	2,701,373	0	0	0	0	11,315,986
2022	Interfund Transfers (Out)	D	10	3,113,529	1,523,159	0	6,679,298	0	0	0	11,315,986
2022	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
2022	Total Financial Resources Available		12	46,778,345	49,736,928	2,701,373	551,880	0	11,383,532	4,559,500	115,711,558
2022	Budgeted Expenditures/Expenses	E	13	46,778,345	49,736,928	2,701,373	551,880	0	11,383,532	4,559,500	115,711,558

**Expenditure Limitation Comparison**

	2021	2022
1 Budgeted expenditures/expenses	\$ 86,748,629	\$ 115,711,558
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	86,748,629	115,711,558
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 86,748,629	\$ 115,711,558
6 EEC expenditure limitation	\$	\$

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

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

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

\*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY OF SIERRA VISTA**  
**Tax Levy and Tax Rate Information**  
**Fiscal year 2022**

	<b>2021</b>	<b>2022</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>604,109</u>	\$ <u>622,737</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>372,034</u>	\$ <u>377,145</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>372,034</u>	\$ <u>377,145</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>354,409</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>354,409</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>354,409</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____ 0.1106	_____ 0.1108
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____ 0.1106	_____ 0.1108
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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Transaction Privilege Tax	\$ 15,439,593	\$ 15,327,717	\$ 16,515,177
<b>Licenses and permits</b>			
Franchise Fees	1,400,000	1,245,408	1,400,000
Business Licenses	145,000	149,255	145,000
Animal Control Permits	35,000	30,958	35,000
Right of Way Permits	20,000	20,110	20,000
Building Permits	275,000	300,617	292,763
<b>Intergovernmental</b>			
Grants	3,054,840	5,007,470	3,274,120
Local Government Payments	1,053,193	991,370	1,075,693
State Shared Sales Tax	3,902,096	4,443,545	4,801,435
State Shared Vehicle License Tax	2,150,000	2,488,151	2,375,000
Urban Revenue Sharing	6,151,732	6,151,732	5,016,338
<b>Charges for services</b>			
General Government	95,760	76,941	85,000
Public Safety	2,120,000	2,047,838	2,170,000
Public Works	1,376,500	988,901	1,436,500
Leisure & Library	679,872	437,736	961,848
Community Development	28,500	31,660	68,000
<b>Fines and forfeits</b>			
Library	18,000	1,768	
<b>Interest on investments</b>			
Investment Income	20,000	3,079	5,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Voluntary contributions	42,000	903	41,000
<b>Miscellaneous</b>			
Misc. Revenue	467,916	262,242	467,916
Sale of Fixed Assets	70,000	40,037	70,000
<b>Total General Fund</b>	<b>\$ 38,545,002</b>	<b>\$ 40,047,438</b>	<b>\$ 40,255,790</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.

**CITY OF SIERRA VISTA**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue</b>			
State Shared Revenue	\$ 3,475,000	\$ 3,750,251	\$ 3,925,000
Grants	956,398		910,000
Local Government Payments	3,247,540	936,458	2,396,422
Designated Contributions			1,250,000
Misc.		16,610	
	\$ 7,678,938	\$ 4,703,319	\$ 8,481,422
<b>Local Transportation Assistance</b>			
Grants	\$ 1,395,466	\$ 645,505	\$ 4,936,185
Fares	100,000	49,789	100,000
Lease Revenue	19,200	21,352	19,200
Misc.	1,000	1,095	1,000
Sale of Fixed Assets		5,000	
	\$ 1,515,666	\$ 722,741	\$ 5,056,385
<b>Police Special Revenue</b>			
Police Special Revenue	\$ 125,000	\$ 73,348	\$ 125,000
	\$ 125,000	\$ 73,348	\$ 125,000
<b>Grants</b>			
Grants	\$ 6,329,465	\$ 413,239	\$ 10,286,781
	\$ 6,329,465	\$ 413,239	\$ 10,286,781
<b>Airport</b>			
Grants	\$ 1,098,595	\$ 92,208	\$ 10,051,405
Fuel Sales	685,000	1,255,198	830,750
Lease Revenue	190,000	164,307	190,000
Misc.		51,058	
	\$ 1,973,595	\$ 1,562,771	\$ 11,072,155
<b>Judicial Enhancement</b>			
Fines	\$ 10	\$ 7	\$ 10
	\$ 10	\$ 7	\$ 10
<b>Donations</b>			
Contributions	\$ 21,335	\$ 177,917	\$ 1,221,335
	\$ 21,335	\$ 177,917	\$ 1,221,335
<b>Park Development</b>			
Development Impact Fees	\$ 150,000	\$ 28,854	\$ 17,000
	\$ 150,000	\$ 28,854	\$ 17,000
<b>Police Development</b>			
Development Impact Fees	\$ 45,000	\$ 17,138	\$ 18,500
	\$ 45,000	\$ 17,138	\$ 18,500
<b>Infrastructure Development</b>			
Development Impact Fees	\$ 150,000	\$ 83,956	\$ 92,000
	\$ 150,000	\$ 83,956	\$ 92,000
<b>Fire Development</b>			
Development Impact Fees	\$ 45,000	\$ 11,404	\$ 12,500
	\$ 45,000	\$ 11,404	\$ 12,500
<b>SEACOM</b>			
SEACOM	\$ 2,633,965	\$ 928,179	\$ 2,448,273
	\$ 2,633,965	\$ 928,179	\$ 2,448,273
<b>Metropolitan Planning Organization</b>			
Grants	\$ 775,007	\$ 418,376	\$ 510,123
Local Government Payments	59,594	113,796	99,689
	\$ 834,601	\$ 532,172	\$ 609,812
<b>Total Special Revenue Funds</b>	\$ 21,502,575	\$ 9,255,045	\$ 39,441,173

**CITY OF SIERRA VISTA**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES</b>	<b>ACTUAL REVENUES*</b>	<b>ESTIMATED REVENUES</b>
	<b>2021</b>	<b>2021</b>	<b>2022</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.

**CITY OF SIERRA VISTA**  
**Revenues Other than Property Taxes**  
**Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>DEBT SERVICE FUNDS</b>			
N/A	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>			
Transaction Privilege Tax	\$ 4,154,880	\$ 4,203,893	\$ 4,404,075
Misc.	500,000		
Federal Grants			
Sale of Fixed Assets			500,000
	\$ 4,654,880	\$ 4,203,893	\$ 4,904,075
<b>Total Capital Projects Funds</b>	\$ 4,654,880	\$ 4,203,893	\$ 4,904,075

\* 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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>PERMANENT FUNDS</b>			
N/A	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
<b>Sewer</b>			
Charges for Service	\$ 3,734,493	\$ 3,846,982	\$ 3,857,139
Grants	_____	_____	_____
Capital Contributions	175,000	172,436	472,437
Misc.	100,000	122,701	125,000
	\$ 4,009,493	\$ 4,142,119	\$ 4,454,576
<b>Refuse</b>			
Charges for Service	\$ 4,263,584	\$ 4,645,212	\$ 4,571,276
Interest	_____	_____	_____
Misc.	5,000	746	5,000
	\$ 4,268,584	\$ 4,645,958	\$ 4,576,276
<b>Total Enterprise Funds</b>	\$ 8,278,077	\$ 8,788,077	\$ 9,030,852

\* 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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
<b>INTERNAL SERVICE FUNDS</b>			
<b>Health &amp; Accident</b>			
Premiums	\$ 4,409,500	\$ 4,348,438	\$ 4,409,500
Interest	25,000	3,452	25,000
Misc.	4,434,500	4,351,890	4,434,500
<b>Self Insured Retention</b>			
Misc.	\$ 100,000	\$ 17,252	\$ 100,000
	\$ 100,000	\$ 17,252	\$ 100,000
<b>Total Internal Service Funds</b>	<b>\$ 4,534,500</b>	<b>\$ 4,369,142</b>	<b>\$ 4,534,500</b>
<b>Total all Funds</b>	<b>\$ 77,515,034</b>	<b>\$ 66,663,595</b>	<b>\$ 98,166,390</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.

**CITY OF SIERRA VISTA**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal year 2022**

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Notes Payable	\$ 4,771,029	\$	\$	\$
Interfund Transfers			4,487,910	3,113,529
<b>Total General Fund</b>	\$ 4,771,029	\$	\$ 4,487,910	\$ 3,113,529
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$	\$	\$ 123,159	\$
LTAF			890,015	
Grants			3,113,529	
Airport	1,500,000			
Donations				1,400,000
Park Development				
Police Development				
Infrastructure Development				123,159
Fire Development				
Police Special Revenue				
Metropolitan Planning Organization				
<b>Total Special Revenue Funds</b>	\$ 1,500,000	\$	\$ 4,126,703	\$ 1,523,159
<b>DEBT SERVICE FUNDS</b>				
SVMPC I&R	\$	\$	\$ 2,701,373	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 2,701,373	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvements	\$	\$	\$	\$ 6,679,298
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$ 6,679,298
<b>PERMANENT FUNDS</b>				
N/A	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer	\$ 45,000	\$	\$	\$
Refuse	715,500			
<b>Total Enterprise Funds</b>	\$ 760,500	\$	\$	\$
<b>INTERNAL SERVICE FUNDS</b>				
Unemployment	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 7,031,529	\$	\$ 11,315,986	\$ 11,315,986

**CITY OF SIERRA VISTA**  
**Expenditures/Expenses by Fund**  
**Fiscal year 2022**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2021	2021	2021	2022
<b>GENERAL FUND</b>				
City Council	\$ 103,959	\$	\$ 97,952	\$ 104,014
Administrative Services	3,447,200		3,523,294	4,399,947
City Manager	2,576,605		2,681,025	2,733,341
Legal	316,559		306,097	481,580
General Government	822,631		985,046	428,240
Police	13,054,499		10,141,360	16,107,708
Fire	7,836,469		7,104,622	9,284,331
Public Works	5,661,633		5,386,569	6,260,015
Leisure & Library Services	5,427,354		5,103,795	5,662,453
Community Development	915,052		754,203	1,034,836
Debt	281,880		325,310	281,880
<b>Total General Fund</b>	<b>\$ 40,443,841</b>	<b>\$</b>	<b>\$ 36,409,273</b>	<b>\$ 46,778,345</b>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 9,197,970	\$	\$ 3,599,629	\$ 11,542,763
LTAf	1,623,666		847,788	6,057,932
Police Special Revenue	319,500		34,665	349,500
Grants	6,344,851		690,116	13,427,173
Tourism				
Judicial Enhancement	300			300
Airport	2,799,865		868,092	14,764,783
Donations	654,753		89,941	382,148
Park Development	126,630		374,229	
Police Development				
Infrastructure Development				
Fire Development				
SEACOM	2,633,965		1,822,591	2,602,517
Metropolitan Planning Org	834,601		632,166	609,812
<b>Total Special Revenue Funds</b>	<b>\$ 24,536,101</b>	<b>\$</b>	<b>\$ 8,959,217</b>	<b>\$ 49,736,928</b>
<b>DEBT SERVICE FUNDS</b>				
SVMPC I&R	\$ 3,925,794	\$	\$ 3,772,641	\$ 2,701,373
<b>Total Debt Service Funds</b>	<b>\$ 3,925,794</b>	<b>\$</b>	<b>\$ 3,772,641</b>	<b>\$ 2,701,373</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Improvements	\$ 2,025,000	\$	\$	\$ 551,880
<b>Total Capital Projects Funds</b>	<b>\$ 2,025,000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 551,880</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	\$ 5,820,765	\$	\$ 2,484,834	\$ 5,532,387
Refuse	5,437,628		3,165,217	5,851,145
<b>Total Enterprise Funds</b>	<b>\$ 11,258,393</b>	<b>\$</b>	<b>\$ 5,650,051</b>	<b>\$ 11,383,532</b>
<b>INTERNAL SERVICE FUNDS</b>				
Health & Accident	\$ 4,434,500	\$	\$ 3,632,715	\$ 4,434,500
Unemployment	25,000		17,969	25,000
Self Insured Retention	100,000		62,727	100,000
<b>Total Internal Service Funds</b>	<b>\$ 4,559,500</b>	<b>\$</b>	<b>\$ 3,713,411</b>	<b>\$ 4,559,500</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 86,748,629</b>	<b>\$</b>	<b>\$ 58,504,593</b>	<b>\$ 115,711,558</b>

\* 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 2022**

<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>2021</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>City Council</b>				
General Fund	\$ 103,959	\$	\$ 97,943	\$ 104,014
Sewer	12,996		12,996	13,003
Refuse	12,996		12,996	13,003
Donations	13,035		8	4,518
<b>Department Total</b>	<b>\$ 142,986</b>	<b>\$</b>	<b>\$ 123,943</b>	<b>\$ 134,538</b>
<b>Administrative Services</b>				
General Fund	\$ 3,447,200	\$	\$ 3,523,294	\$ 4,399,947
Capital Improvements				
Sewer	369,701		369,701	467,143
Refuse	383,958		383,958	481,857
HURF				
<b>Department Total</b>	<b>\$ 4,200,859</b>	<b>\$</b>	<b>\$ 4,276,953</b>	<b>\$ 5,348,947</b>
<b>City Manager</b>				
General Fund	\$ 2,576,605	\$	\$ 2,681,025	\$ 2,733,341
Donations	545			285
Grants	547,325		88,766	480,700
Sewer	337,324		337,324	326,354
Refuse	308,380		308,380	296,582
<b>Department Total</b>	<b>\$ 3,770,179</b>	<b>\$</b>	<b>\$ 3,415,495</b>	<b>\$ 3,837,262</b>
<b>Legal</b>				
General Fund	\$ 316,559	\$	\$ 306,097	\$ 481,580
Judicial Enhancement	300			300
<b>Department Total</b>	<b>\$ 316,859</b>	<b>\$</b>	<b>\$ 306,097</b>	<b>\$ 481,880</b>
<b>General Government</b>				
General Fund	\$ 822,631	\$	\$ 985,046	\$ 428,240
HURF	54,842		5,482	26,850
Sewer	109,684		109,684	53,700
Refuse	109,684		109,684	53,700
Health & Accident	4,434,500		3,632,715	4,434,500
Unemployment	25,000		17,969	25,000
Self Insured Retention	100,000		62,727	100,000
<b>Department Total</b>	<b>\$ 5,656,341</b>	<b>\$</b>	<b>\$ 4,923,307</b>	<b>\$ 5,121,990</b>
<b>Police</b>				
General Fund	\$ 13,054,499	\$	\$ 10,141,360	\$ 16,107,708
Police Special Revenue	319,500		34,665	349,500
Capital Improvements Fund				
Grants	65,329		43,003	142,829
Donations	362,131		85,365	207,052
Police Development Fee				
<b>Department Total</b>	<b>\$ 13,801,459</b>	<b>\$</b>	<b>\$ 10,304,393</b>	<b>\$ 16,807,089</b>
<b>Fire</b>				
General Fund	\$ 7,836,469	\$	\$ 7,104,659	\$ 9,284,331
Grants	582,000		12,676	3,424,423
Donations	5,150		183	4,696
Fire Development Fee				
<b>Department Total</b>	<b>\$ 8,423,619</b>	<b>\$</b>	<b>\$ 7,117,518</b>	<b>\$ 12,713,450</b>

**Public Works**

General Fund	\$ 5,661,633	\$	\$ 5,386,569	6,260,015
HURF	9,063,220		3,510,028	11,436,006
LTAf	1,623,666		847,788	6,057,932
Grants	4,000,000			4,000,000
Airport	2,724,518		792,746	14,764,783
Capital Improvements	525,000			
Sewer	3,918,192		1,518,974	3,720,253
Refuse	4,320,663		2,774,877	4,571,906
Donations				15
Park Development				
Infrastructure Development				
Metropolitan Planning Org	834,601		632,166	609,812
<b>Department Total</b>	<b>\$ 32,671,493</b>	<b>\$</b>	<b>\$ 15,463,148</b>	<b>\$ 51,420,722</b>

**Leisure & Library**

General Fund	\$ 5,427,354	\$	\$ 5,103,795	\$ 5,662,453
Grants	981,300		301,500	5,236,562
Capital Improvements	1,500,000			551,880
SVMPC Construction				
Donations	265,807		4,385	152,260
<b>Department Total</b>	<b>\$ 8,174,461</b>	<b>\$</b>	<b>\$ 5,409,680</b>	<b>\$ 11,603,155</b>

**Community Development**

General Fund	\$ 915,052	\$	\$ 754,203	\$ 1,034,836
Grants	168,897		244,221	142,659
Capital Improvements Fund				
Donations	8,085			13,322
<b>Department Total</b>	<b>\$ 1,092,034</b>	<b>\$</b>	<b>\$ 998,424</b>	<b>\$ 1,190,817</b>

**Debt**

General Fund	\$ 281,880	\$	\$ 325,310	\$ 281,880
HURF	79,908		89,601	79,907
Airport	75,347		75,346	
Park Development	126,630		374,229	
SVMPC I&R	3,925,794		3,772,641	2,701,373
Capital Improvements				
Sewer	1,072,868		943,923	951,934
Refuse	301,947		368,301	434,097
<b>Department Total</b>	<b>\$ 5,864,374</b>	<b>\$</b>	<b>\$ 5,949,351</b>	<b>\$ 4,449,191</b>

**SEACOM**

	\$ 2,633,965	\$	\$ 1,822,591	\$ 2,602,517
<b>Department Total</b>	<b>\$ 86,748,629</b>	<b>\$</b>	<b>\$ 54,161,549</b>	<b>\$ 115,711,558</b>

**CITY OF SIERRA VISTA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal year 2022**

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2022	2022	2022	2022	2022	2022
<b>GENERAL FUND</b>	302	\$ 17,862,446	\$ 6,865,072	\$ 2,867,067	\$ 1,862,695	\$ 29,457,280
<b>SPECIAL REVENUE FUNDS</b>						
HURF	19	\$ 1,156,220	\$ 96,026	\$ 143,677	\$ 118,596	\$ 1,514,519
LTAF	10	497,010	52,244	94,249	62,006	705,509
Airport	2	61,926	4,565	8,395	5,747	80,633
Metropolitan Planning Org	1	180,891	19,793	8,507	14,134	223,325
SEACOM	25	1,417,945	151,092	187,164	138,782	1,894,983
<b>Total Special Revenue Funds</b>	<b>57</b>	<b>\$ 1,896,047</b>	<b>\$ 172,628</b>	<b>\$ 254,828</b>	<b>\$ 200,483</b>	<b>\$ 4,418,969</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	\$ 1,459,154	\$ 67,822	\$ 90,266	\$ 68,656	\$ 1,685,898
Refuse	18	1,511,604	87,008	130,271	91,490	1,820,373
<b>Total Enterprise Funds</b>	<b>30</b>	<b>\$ 2,970,758</b>	<b>\$ 154,830</b>	<b>\$ 220,537</b>	<b>\$ 160,146</b>	<b>\$ 3,506,271</b>
<b>INTERNAL SERVICE FUND</b>						
N/A		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$

**CITY OF SIERRA VISTA  
Full-Time Employees and Personnel Compensation  
Fiscal year 2022**

<b>Fund</b>	<b>Full-Time Equivalent (FTE)</b>	<b>Employee Salaries and Hourly Costs</b>	<b>Retirement Costs</b>	<b>Healthcare Costs</b>	<b>Other Benefit Costs</b>	<b>Total Estimated Personnel Compensation</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
<b>TOTAL ALL FUNDS</b>	389	\$ 22,729,251	\$ 7,192,530	\$ 3,342,432	\$ 2,223,324	\$ 37,382,520