



**BELLA VISTA**  
*A place to call home*

# CITY OF BELLA VISTA

**2023 Budget**

**12.14.2022**

**Final**

# City of Bella Vista

## 2023 Budget - Summary

Budget Summary	2022	2023	Change in	Change as
	Budget	Requested Budget	Requested Budget	% from Prior Year
<b>Total General Fund Revenues</b>	16,940,311	19,843,000	2,902,689	17%
<b>Transfer to Street Fund</b>	1,000,000	1,000,000	0	
<b>Total Operating Expenditures</b>	16,901,669	18,675,842	1,774,173	10%
<b>Net Operating Revenue</b>	(961,358)	167,158		
<b>Total Street Fund Revenues</b>	2,988,000	2,988,000	0	0%
<b>Transfer from General Fund</b>	1,000,000	1,000,000	0	
<b>Total Street Operating Expenditures</b>	5,276,531	3,988,226	(1,288,305)	-24%
<b>Net Operating Revenue</b>	(1,288,531)	(226)		

**NOTE: Road surfacing cost moved to Capital Expenditures for 2023**

[Note: the 2022 Revenues does not include ARP funds for comparison]

# City of Bella Vista

## 2023 Budget

### Revenue Highlights

- The City's largest revenue source is Sales Tax revenues. The 2023 estimate is \$11.5 million, 50.8% of total revenues:

*\$3.4 million for City Sales Tax*

*\$8.0 million for County Sales Tax*

*The 2023 budget is slightly less than the estimated current year revenue.*

*The 2023 budget increase over 2022 budget is 23%.*

*Benton County is estimated a 7.5% growth in sales tax for 2023.*

- Property Taxes are the second largest revenue source at \$3.4 million, 15.1% of total revenues.

*According to information provided by the Benton County Tax Assessor, the*

*City estimates approximately \$65k more in property tax.*

*The most recent reassessment was 2021.*

# City of Bella Vista

## 2023 Budget

### Revenue Highlights, Continued

- **State and County turnback revenues are the third largest source of revenue \$3.4 million and together comprise approximately 15% of total City revenues.**  
*\$450K General fund plus \$3 million Street Fund*  
*No increase in State Turnback fees.*
  
- **Franchise fees comprise 9.6% of the City's total revenue. The 2023 budget is \$2.1 million.**  
*An increase of \$360k over the 2022 budget.*  
*Electric rates are expected to increase 6%.*  
*Telephone franchise tax revenues continue to decrease.*  
*This is offset in the increase in electric and sewer residential growth.*

# City of Bella Vista

## Budget - General Fund Revenue Summary

Revenue Source	Budget	Requested Budget	Increase (Decrease) in Requested Budget over Prior Year	% increase from Prior Year Budget	% of Total Revenues
	2022				
<b>General Fund</b>					
Ambulance Service Revenue	870,000	1,150,000	280,000	32.2%	5.04%
City Sales Tax	2,975,000	3,474,000	499,000		
County Sales Tax	6,382,000	8,039,000	1,657,000		
<b>Total Sales Tax</b>	<b>9,357,000</b>	<b>11,513,000</b>	<b>2,156,000</b>	<b>23.0%</b>	<b>50.43%</b>
Total Franchise Fees	1,812,000	2,175,000	363,000	20.0%	9.53%
Total Building Inspection Fees	552,000	552,000	-	0.0%	2.42%
Total Planning Permits & Fees	13,000	20,000	7,000	53.8%	0.09%
Interest Income	64,311	124,000	59,689	92.8%	0.54%
Total Miscellaneous Income	18,000	18,000	-	0.0%	0.08%
Total Property Tax Revenues	3,358,000	3,424,000	66,000	2.0%	15.00%
Solid Waste Pick Up Fee	305,000	276,000	(29,000)	-9.5%	1.21%
State Turnback - General	451,000	451,000	-	0.0%	1.98%
Fines - Traffic	140,000	140,000	-	0.0%	0.61%
<b>TOTAL UNRESTRICTED GENERAL FUND REVENUES</b>	<b>16,940,311</b>	<b>19,843,000</b>	<b>2,902,689</b>	<b>17.1%</b>	<b>86.91%</b>

# City of Bella Vista

## 2022 Budget - Street Fund Revenue

<b>STREET FUND</b>					
State Turnback - Streets	2,408,000	2,408,000	0	0	
County Turnback - Streets	580,000	580,000	0	0	
<b>TOTAL STREETS Restricted Revenue</b>	<b>2,988,000</b>	<b>2,988,000</b>	<b>0</b>	<b>0</b>	<b>13.09%</b>
<hr/>					
<b>Total City Revenue</b>	<b>19,928,311</b>	<b>22,831,000</b>	<b>2,902,689</b>	<b>14.6%</b>	<b>100.00%</b>

Note: Street fund revenue does not include transfer from GF

# City of Bella Vista

## 2023 Budget

### Expenditures - Highlights

- **New for 2023**

  - Public Safety Complex Costs*

  - Additional Staffing and related equipment*

- **Increasing for 2023**

  - Benefit costs increased*

  - Employee salaries*

  - General inflation is estimated at 7%*

# City of Bella Vista

## Expenditures Summary

	2022	2023	Change in	Change as
	Budget	Requested Budget	Requested Budget over Prior Year	% from Prior Year Budget
<b>Expenditures</b>				
Admin	941,483	1,061,033	119,550	13%
HR	443,101	503,577	60,476	14%
IT	757,004	787,940	30,936	0
Legal	215,095	237,172	22,077	10%
Community Development	1,779,561	1,866,201	86,640	5%
Court	218,124	232,761	14,637	7%
Police Department	5,259,062	5,995,783	736,721	14%
Fire Department	6,637,154	7,297,104	659,950	10%
Library	651,086	694,272	43,186	7%
Debt Service (see Note)				
Total Operating Expenditures	16,901,669	18,675,842	1,774,173	10%
Transfer to Street Department	1,000,000	1,000,000	-	0%
<b>Total Expenditures</b>	<b>17,901,669</b>	<b>19,675,842</b>	<b>1,774,173</b>	<b>10%</b>



# City of Bella Vista

## Expenditures Summary

### Operating Budget - Excluding Salary and Benefits

	2022	2023	Change in Requested	Change as
	Operating Budget	Operating Requested Budget	Operating Budget over Prior Year	% from Prior Year Budget
<b>Expenditures</b>				
Admin	402,227	447,663	45,436	11%
HR	98,405	101,501	3,096	3%
IT	552,651	476,585	(76,066)	-14%
Legal	9,905	15,575	5,670	57%
Community Development	529,509	517,979	(11,530)	-2%
Court	81,954	48,116	(33,838)	-41%
Police Department	708,172	864,780	156,608	22%
Fire Department	673,721	819,078	145,357	22%
Library	183,997	174,489	(9,508)	-5%
Debt Service (see Note)				
Transfer to Street Department	1,000,000	1,000,000	-	0%
<b>Total Expenditures</b>	<b>4,240,541</b>	<b>4,465,766</b>	<b>225,225</b>	<b>5%</b>

# Budget - Expenditures

Budget Summary 10 - Administration Dept 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	470,852	537,730	66,878	14%
Benefits Expense	68,404	75,640	7,236	11%
Contracts	97,836	111,900	14,064	14%
Maintenance and Repairs	8,759	10,029	1,270	15%
Operations Expense	269,932	299,734	29,802	11%
Small Equipment	4,500	2,000	(2,500)	-56%
Supplies Expense	12,000	11,000	(1,000)	-8%
Utilities Expense	9,200	13,000	3,800	41%
<b>Total Admin</b>	<b>941,483</b>	<b>1,061,033</b>	<b>119,550</b>	<b>13%</b>

# Budget - Expenditures

Budget Summary 11 - Human Resources 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	194,116	230,726	36,610	19%
Benefits Expense	150,580	171,350	20,770	14%
Contracts	50,500	52,100	1,600	3%
Maintenance and Repairs	500	500	0	0%
Small Equipment	500	500	0	0%
Supplies Expense	3,724	2,200	(1,524)	-41%
Operations Expense	43,181	46,201	3,020	7%
<b>Total Human Resources</b>	<b>443,101</b>	<b>503,577</b>	<b>60,476</b>	<b>14%</b>

# Budget - Expenditures

Budget Summary 12 - Legal 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	174,422	187,697	13,275	8%
Benefits Expense	30,768	33,900	3,132	10%
Operations Expense	9,755	14,975	5,220	54%
Supplies Expense	150	600	450	300%
<b>Total Legal</b>	<b>215,095</b>	<b>237,172</b>	<b>22,077</b>	<b>10%</b>

# Budget - Expenditures

Budget Summary 13 - Information Technology 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	169,140	254,254	85,115	50%
Benefits Expense	35,214	57,100	21,886	62%
Contracts	275,594	236,966	(38,628)	-14%
Maintenance and Repairs	1,000	1,500	500	50%
Small Equipment	41,725	24,800	(16,925)	-41%
Supplies Expense	48,588	5,000	(43,588)	-90%
Operations Expense	7,116	14,986	7,870	111%
Utilities Expense	178,628	193,334	14,706	8%
<b>Total Information Technology</b>	<b>757,004</b>	<b>787,940</b>	<b>30,936</b>	<b>4%</b>

Headcount Increase: 1 - network administrator

# Budget - Expenditures

Budget Summary 15 - Community Development 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	1,013,052	1,121,222	108,170	11%
Benefits Expense	237,000	227,000	(10,000)	-4%
Contracts	250,090	259,400	9,310	4%
Maintenance and Repairs	30,966	39,012	8,046	4%
Operations Expense	231,903	201,667	(30,236)	-13%
Supplies Expense	10,650	11,000	350	3%
Utilities Expense	5,900	6,900	1,000	17%
<b>Total Community Development</b>	<b>1,779,561</b>	<b>1,866,201</b>	<b>86,640</b>	<b>5%</b>

# Budget - Expenditures

Budget Summary 16 - Court 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	119,721	156,965	37,244	31%
Benefits Expense	16,449	27,680	11,231	68%
Contracts	4,217	1,200	(3,017)	-72%
Maintenance and Repairs	7,583	6,693	(890)	-12%
Operations Expense	62,734	29,723	(33,011)	-53%
Small Equipment	0	1,680	1,680	0%
Supplies Expense	2,620	7,620	5,000	191%
Utilities Expense	4,800	1,200	(3,600)	-75%
<b>Total Court</b>	<b>218,124</b>	<b>232,761</b>	<b>14,637</b>	<b>7%</b>

Headcount Increase: 1 - administrative assistant

# Budget - Expenditures

**Budget Summary  
20 - Police Dept  
2023**

Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	3,576,885	4,008,188	431,303	12%
Benefits Expense	974,004	1,122,815	148,811	15%
Contracts	66,349	69,010	2,661	4%
Maintenance and Repairs	77,310	92,310	15,000	19%
Operations Expense	398,558	506,720	108,162	27%
Small Equipment	61,943	16,740	(45,203)	-73%
Supplies Expense	89,977	102,000	12,023	13%
Utilities Expense	14,036	78,000	63,964	456%
<b>Total Police</b>	<b>5,259,062</b>	<b>5,995,783</b>	<b>736,721</b>	<b>14%</b>

Headcount Increase: 6 - 3 officers, 1 records clerk, 1 Dispatch, 1 P/T custodian



# Budget - Expenditures

Budget Summary 30 - Fire Dept 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	4,447,595	4,755,349	307,753	7%
Benefits Expense	1,515,837	1,722,677	206,840	14%
Contracts	30,072	32,216	2,144	7%
Maintenance and Repairs	143,834	150,606	6,772	5%
Operations Expense	264,941	342,043	77,102	29%
Small Equipment	81,174	86,063	4,889	6%
Supplies Expense	115,200	139,450	24,250	21%
Utilities Expense	38,500	68,700	30,200	78%
<b>Total Fire and Ambulance</b>	<b>6,637,154</b>	<b>7,297,104</b>	<b>659,950</b>	<b>10%</b>

# Budget - Expenditures

Budget Summary 60 - Library 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
Payroll Expense	394,295	478,583	84,288	21%
Benefits Expense	72,794	41,200	(31,594)	-43%
Contracts	19,597	20,024	427	2%
Maintenance and Repairs	38,410	33,676	(4,734)	-12%
Operations Expense	98,290	92,119	(6,171)	-6%
Supplies Expense	9,400	8,850	(550)	-6%
Utilities Expense	18,300	19,820	1,520	8%
<b>Total Library</b>	<b>651,086</b>	<b>694,272</b>	<b>43,186</b>	<b>7%</b>

# City of Bella Vista

## 2023 Budget - Expenditures

### Debt Service

Year	1st Sec (1st Fire Truck)	Regions (2nd Fire Truck)	Arvest (Street Bldg.)	Total Existing D/S
12/31/2019	65,400.00	98,290.00	468,822.00	632,512.00
12/31/2020	59,950.00	98,290.00	468,822.00	627,062.00
12/31/2021	-	98,290.00	234,411.00	332,701.00
<b>12/31/2022</b>	-	<b>98,290.00</b>	-	<b>98,290.00</b>
12/31/2023	-	-	-	-

NOTE: This budget does not include financing for the Fire Truck

# Budget - Expenditures

Budget Summary 50 - Street Dept 2023				
Description	2022 Budget	Requested Budget 2023	\$\$ Increase (Decrease) in Requested Budget over prior year	% Increase (Decrease) in Requested Budget over prior year
<b>Total Street Department Restricted Revenue</b>	<b>2,988,000.00</b>	<b>2,988,000.00</b>	-	12%
Payroll Expense	1,434,984	1,601,957	166,973	12%
Benefits Expense	350,903	399,420	48,517	14%
Contracts	2,557,495	916,800	(1,640,695)	-64%
Maintenance and Repairs	187,083	204,434	17,351	9%
Small Equipment	12,000	17,000	5,000	42%
Supplies Expense	357,075	413,775	56,700	16%
Utilities Expense	22,341	27,540	5,199	23%
Operations Expense	354,650	407,300	52,650	15%
<b>Total Street Department Expenditures</b>	<b>5,276,531</b>	<b>3,988,226</b>	<b>(1,288,305)</b>	<b>-24%</b>
<b>Net revenue over (under) revenue</b>	<b>(2,288,531)</b>	<b>(1,000,226)</b>		

Headcount Increase: 2 - operator 1

# City of Bella Vista

## 2022 Budget - Transfer to Street Department

<b>STREET FUND</b>	<b>2022</b>	<b>2023</b>		
Transfer to Street Dept.	1,000,000	1,000,000		
<b>Total Transfer to Street Department</b>	<b>1,000,000.00</b>	<b>1,000,000</b>	<b>0</b>	<b>0%</b>