

Official Budget Forms

Town of Oro Valley

Fiscal year 2023

Town of Oro Valley

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Fiscal year 2023

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Town of Oro Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h		Funds							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2022	E	1	58,852,580	12,863,384	21,325,445	42,515,738	-	21,905,045	4,494,317	161,956,509
2022	E	2	52,867,501	9,989,273	19,498,251	8,666,484	-	20,204,825	3,792,996	115,019,330
2023		3	26,364,371	6,912,989	163,661	51,464,177	-	11,499,146	2,404,515	98,808,859
2023	B	4	-	-	-	-	-	-	-	-
2023	B	5	-	-	-	-	-	-	-	-
2023	C	6	50,738,991	22,993,532	130,588	4,160,075	-	20,201,000	3,764,477	101,988,663
2023	D	7	-	-	-	-	-	-	-	-
2023	D	8	-	-	-	-	-	-	-	-
2023	D	9	-	898,012	4,200,971	16,217,314	-	5,378,000	-	26,694,297
2023	D	10	16,446,977	9,463,380	-	121,500	-	662,440	-	26,694,297
2023										
		11								
2023		12	60,656,385	21,341,153	4,495,220	71,720,066	-	36,415,706	6,168,992	200,797,522
2023	E	13	53,124,046	22,963,155	4,441,059	40,033,234	-	22,878,316	4,264,477	147,704,287

Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 161,956,509	\$ 147,704,287
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	161,956,509	147,704,287
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 161,956,509	\$ 147,704,287
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 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).

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Local Sales Tax	\$ 20,542,707	\$ 25,320,335	\$ 24,505,959
Cable Franchise Tax	615,000	750,000	765,000
Licenses and permits			
Licenses	202,500	205,000	202,500
Permits	1,489,000	1,862,500	1,863,824
Fees	157,500	130,000	157,500
Intergovernmental			
State/County Shared	13,729,923	14,271,621	17,605,693
State Grants	75,000	75,000	75,000
Federal Grants	5,990,290	6,068,448	380,000
Reimbursements	1,249,500	1,314,700	1,613,000
Other	95,000	50,000	
Charges for services			
Reimbursements	157,400	155,350	194,400
Fees	854,285	952,280	1,012,932
Other	1,376,091	1,407,103	1,839,183
Fines and forfeits			
Fines	125,000	125,000	125,000
Interest on investments			
Interest Income	150,000	150,000	150,000
Miscellaneous			
Miscellaneous	264,000	248,825	249,000
Total General Fund	\$ 47,073,196	\$ 53,086,162	\$ 50,738,991

* 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.

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 3,614,922	\$ 3,870,000	\$ 4,127,100
Permits	25,000	30,000	25,000
Interest Income	6,000	8,000	8,000
Other	2,000	5,069	3,000
	<u>\$ 3,647,922</u>	<u>\$ 3,913,069</u>	<u>\$ 4,163,100</u>
Grants and Contributions Fund			
Federal Grants	\$ 312,250	\$ 383,519	\$ 8,542,000
State Grants	142,000	158,000	179,047
Interest Income		45	50
Miscellaneous	1,500,000		1,500,000
	<u>\$ 1,954,250</u>	<u>\$ 541,564</u>	<u>\$ 10,221,097</u>
Services and Forfeitures			
Seizures and Forfeitures	\$ 325,000	\$ 21,801	\$ 100,000
Interest Income	2,000	1,000	2,000
	<u>\$ 327,000</u>	<u>\$ 22,801</u>	<u>\$ 102,000</u>
Community Center Fund			
Local Sales Tax	\$ 2,932,798	\$ 3,430,364	\$ 3,477,236
Charges for Services	4,339,467	5,396,499	4,868,049
Other	126,000	177,981	162,050
	<u>\$ 7,398,265</u>	<u>\$ 9,004,844</u>	<u>\$ 8,507,335</u>
Total special revenue funds	<u>\$ 13,327,437</u>	<u>\$ 13,482,278</u>	<u>\$ 22,993,532</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.

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
Municipal Debt Service Fund			
Federal Grants	\$ 34,787	\$ 34,787	\$ 30,088
Interest Income	5,000	100	500
Miscellaneous	100,000	100,000	100,000
	<u>\$ 139,787</u>	<u>\$ 134,887</u>	<u>\$ 130,588</u>
Oracle Road Improvement District			
Special Assessments	\$	\$ 15	\$
	<u>\$</u>	<u>\$ 15</u>	<u>\$</u>
Total debt service funds	<u>\$ 139,787</u>	<u>\$ 134,902</u>	<u>\$ 130,588</u>
Capital projects funds			
Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 2,059,396	\$ 1,207,865	\$ 1,101,346
Interest Income	200,000	115,000	150,000
	<u>\$ 2,259,396</u>	<u>\$ 1,322,865</u>	<u>\$ 1,251,346</u>
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 327,190	\$ 378,585	\$ 388,300
Interest Income	30,000	3,000	4,000
	<u>\$ 357,190</u>	<u>\$ 381,585</u>	<u>\$ 392,300</u>
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 280,442	\$ 139,528	\$ 165,520
Interest Income	5,000	1,500	3,000
	<u>\$ 285,442</u>	<u>\$ 141,028</u>	<u>\$ 168,520</u>
Police Impact Fee Fund			
Development Impact Fees	\$ 82,925	\$ 55,530	\$ 57,700
Interest Income	500	500	500
	<u>\$ 83,425</u>	<u>\$ 56,030</u>	<u>\$ 58,200</u>
Capital Fund			
Miscellaneous	\$ 791,010	\$ 996,237	\$ 1,045,010
State Grants			420,000
	<u>\$ 791,010</u>	<u>\$ 996,237</u>	<u>\$ 1,465,010</u>
PAG/RTA Fund			
State Grants	\$ 675,000	\$	\$ 796,574
Other	28,125	28,125	28,125
Interest Income		1,000	
	<u>\$ 703,125</u>	<u>\$ 29,125</u>	<u>\$ 824,699</u>
Recreation in Lieu Fee Fund			
Miscellaneous	\$	\$ 150	\$
	<u>\$</u>	<u>\$ 150</u>	<u>\$</u>
Total capital projects funds	<u>\$ 4,479,588</u>	<u>\$ 2,927,020</u>	<u>\$ 4,160,075</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.

**Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Enterprise funds			
Water Utility Fund			
Water Sales	\$ 13,974,000	\$ 13,913,500	\$ 15,383,000
Charges for Services	3,255,000	3,112,299	3,224,000
Interest Income	100,000	40,000	100,000
Miscellaneous		663,389	
	\$ 17,329,000	\$ 17,729,188	\$ 18,707,000
Stormwater Utility Fund			
Charges for Services	\$ 1,440,100	\$ 1,476,130	\$ 1,492,500
Interest Income	1,500	2,000	1,500
State Grants	300,000	16,906	
Miscellaneous			
	\$ 1,741,600	\$ 1,495,036	\$ 1,494,000
Total enterprise funds	\$ 19,070,600	\$ 19,224,224	\$ 20,201,000

* 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.

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Internal service funds			
Benefit Self Insurance Fund			
Interest Income	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	3,994,317	3,813,492	3,759,477
	<u>\$ 3,994,317</u>	<u>\$ 3,818,492</u>	<u>\$ 3,764,477</u>
Total internal service funds	<u>\$ 3,994,317</u>	<u>\$ 3,818,492</u>	<u>\$ 3,764,477</u>
Total all funds	<u>\$ 88,084,925</u>	<u>\$ 92,673,078</u>	<u>\$ 101,988,663</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.

Town of Oro Valley
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Fund	\$	\$	\$	\$ 13,500,000
Transfer to Grants Fund				898,012
Transfer to Debt Service Fund				2,048,965
Total General Fund	\$	\$	\$	\$ 16,446,977
Special revenue funds				
Grants and Contributions Fund	\$	\$	\$ 898,012	\$ 5,378,000
Community Center Fund				4,085,380
Total special revenue funds	\$	\$	\$ 898,012	\$ 9,463,380
Debt service funds				
Municipal Debt Service Fund	\$	\$	\$ 4,200,971	\$
Total debt service funds	\$	\$	\$ 4,200,971	\$
Capital projects funds				
Water Resource Impact Fee Fund	\$	\$	\$ 660,000	\$
Police Impact Fee Fund				121,500
Capital Fund			15,557,314	
Total capital projects funds	\$	\$	\$ 16,217,314	\$ 121,500
Enterprise funds				
Water Utility Fund	\$	\$	\$ 5,378,000	\$ 662,440
Total enterprise funds	\$	\$	\$ 5,378,000	\$ 662,440
Total all funds	\$	\$	\$ 26,694,297	\$ 26,694,297

**Town of Oro Valley
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Council	\$ 188,720	\$	\$ 188,109	\$ 199,145
Clerk	383,833		380,230	420,087
Town Manager's Office	1,115,224		1,107,750	1,151,222
Human Resources	535,390		472,390	569,112
Finance	979,655		944,743	1,102,115
Innovation & Technology	4,346,583		4,273,811	4,782,971
General Administration	14,459,559		14,079,934	4,276,177
Legal	902,754		883,661	1,011,342
Community & Economic Development	3,044,614		2,974,807	3,256,140
Parks & Recreation	3,446,361		3,423,479	3,762,492
Police	18,171,000		17,806,223	20,365,331
Town Court	914,796		792,786	1,053,081
Public Works	5,364,091		5,539,578	6,174,831
Contingency Reserve	5,000,000			5,000,000
Total General Fund	\$ 58,852,580	\$	\$ 52,867,501	\$ 53,124,046
Special revenue funds				
Highway User Revenue Fund	\$ 4,290,525	\$	\$ 4,069,678	\$ 4,839,672
Grants and Contributions Fund	2,054,250		90,625	5,841,059
Seizures and Forfeitures	348,000		123,460	200,000
Community Center Fund	6,170,609		5,705,510	12,082,424
Total special revenue funds	\$ 12,863,384	\$	\$ 9,989,273	\$ 22,963,155
Debt service funds				
Municipal Debt Service Fund	\$ 21,325,445	\$	\$ 19,498,236	\$ 4,441,059
Oracle Rd. Improvement District Fund			15	
Total debt service funds	\$ 21,325,445	\$	\$ 19,498,251	\$ 4,441,059
Capital projects funds				
Water Resources Dev Impact Fee Fund	\$ 6,909,369	\$	\$ 2,773,681	\$ 3,537,005
Townwide Roadway Impact Fee Fund	450,000		46,905	1,015,000
Parks and Recreation Impact Fee Fund	285,442			168,520
Police Impact Fee Fund	50,000			52,000
Recreation in Lieu Fee Fund	16,325			16,560
Capital Fund	33,329,602		5,491,473	33,935,575
PAG/RTA Fund	1,475,000		354,425	1,308,574
Total capital projects funds	\$ 42,515,738	\$	\$ 8,666,484	\$ 40,033,234
Enterprise funds				
Water Utility Enterprise Fund	\$ 19,494,638	\$	\$ 18,886,488	\$ 20,527,271
Stormwater Utility Enterprise Fund	2,410,407		1,318,337	2,351,045
Total enterprise funds	\$ 21,905,045	\$	\$ 20,204,825	\$ 22,878,316
Internal service funds				
Benefit Self Insurance Fund	\$ 4,494,317	\$	\$ 3,792,996	\$ 4,264,477
Total internal service funds	\$ 4,494,317	\$	\$ 3,792,996	\$ 4,264,477
Total all funds	\$ 161,956,509	\$	\$ 115,019,330	\$ 147,704,287

* 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.

Town of Oro Valley
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Council				
General Fund	\$ 188,720	\$	\$ 188,109	\$ 199,145
Department total	\$ 188,720	\$	\$ 188,109	\$ 199,145
Clerk				
General Fund	\$ 383,833	\$	\$ 380,230	\$ 420,087
Department total	\$ 383,833	\$	\$ 380,230	\$ 420,087
Town Manager				
General Fund	\$ 1,115,224	\$	\$ 1,107,750	\$ 1,151,222
Department total	\$ 1,115,224	\$	\$ 1,107,750	\$ 1,151,222
Human Resources				
General Fund	\$ 535,390	\$	\$ 472,390	\$ 569,112
Department total	\$ 535,390	\$	\$ 472,390	\$ 569,112
Finance				
General Fund	\$ 979,655	\$	\$ 944,743	\$ 1,102,115
Department total	\$ 979,655	\$	\$ 944,743	\$ 1,102,115
Innovation and Technology				
General Fund	\$ 4,346,583	\$	\$ 4,273,811	\$ 4,782,971
Department total	\$ 4,346,583	\$	\$ 4,273,811	\$ 4,782,971
General Administration				
General Fund	\$ 14,459,559	\$	\$ 14,079,934	\$ 4,276,177
General Fund - Contingency Reserve	5,000,000			5,000,000
Grants & Contributions Fund	1,600,000		50,000	5,487,309
Municipal Debt Service Fund	21,325,445		19,498,236	4,441,059
Oracle Rd. Improvement District Fund			15	
Benefits Self Insurance Fund	4,494,317		3,792,996	4,264,477
Capital Fund	33,114,456		5,379,649	33,673,613
Department total	\$ 79,993,777	\$	\$ 42,800,830	\$ 57,142,635
Legal				
General Fund	\$ 902,754	\$	\$ 883,661	\$ 1,011,342
Department total	\$ 902,754	\$	\$ 883,661	\$ 1,011,342
Community and Economic Development				
General Fund	\$ 3,044,614	\$	\$ 2,974,807	\$ 3,256,140
Department total	\$ 3,044,614	\$	\$ 2,974,807	\$ 3,256,140
Parks and Recreation				
General Fund	\$ 3,446,361	\$	\$ 3,423,479	\$ 3,762,492
Parks & Recreation Impact Fee Fund	285,442			168,520
Recreation in Lieu Fee Fund	16,325			16,560
Community Center Fund	6,170,609		5,705,510	12,082,424
Department total	\$ 9,918,737	\$	\$ 9,128,989	\$ 16,029,996
Police				
General Fund	\$ 18,171,000	\$	\$ 17,806,223	\$ 20,365,331
Grants & Contributions Fund	454,250		40,625	353,750
Seizures and Forfeitures	348,000		123,460	200,000
Police Impact Fee Fund	50,000			52,000
Department total	\$ 19,023,250	\$	\$ 17,970,308	\$ 20,971,081
Town Court				
General Fund	\$ 914,796	\$	\$ 792,786	\$ 1,053,081
Department total	\$ 914,796	\$	\$ 792,786	\$ 1,053,081
Public Works				
General Fund	\$ 5,364,091	\$	\$ 5,539,578	\$ 6,174,831
Highway Fund	4,290,525		4,069,678	4,839,672
Stormwater Utility Fund	2,410,407		1,318,337	2,351,045
PAG/RTA Fund	1,475,000		354,425	1,308,574
Townwide Roadway Impact Fee Fund	450,000		46,905	1,015,000
Capital Fund	215,146		111,824	261,962
Department total	\$ 14,205,169	\$	\$ 11,440,747	\$ 15,951,084
Water Utility				
Water Utility Fund	\$ 19,494,638	\$	\$ 18,886,488	\$ 20,527,271
Water Resources Dev Impact Fee Fund	6,909,369		2,773,681	3,537,005
Department total	\$ 26,404,007	\$	\$ 21,660,169	\$ 24,064,276

* 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.

Town of Oro Valley
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	328.89	\$ 21,905,206	\$ 5,280,911	\$ 2,796,804	\$ 2,343,852	\$ 32,326,773
Special revenue funds						
Highway Fund	12.00	\$ 893,303	\$ 108,715	\$ 96,324	\$ 91,715	\$ 1,190,057
Community Center Fund	22.77	787,569	24,812	37,235	67,189	916,805
Total special revenue funds	34.77	\$ 1,680,872	\$ 133,527	\$ 133,559	\$ 158,904	\$ 2,106,862
Capital projects funds						
Capital Fund	2.00	\$ 190,000	\$ 23,123	\$ 34,230	\$ 14,610	\$ 261,963
Total capital projects funds	2.00	\$ 190,000	\$ 23,123	\$ 34,230	\$ 14,610	\$ 261,963
Enterprise funds						
Water Utility Fund	40.48	\$ 2,626,327	\$ 317,470	\$ 425,240	\$ 255,428	\$ 3,624,465
Stormwater Utility Fund	9.73	600,129	71,340	86,533	62,285	820,287
Total enterprise funds	50.21	\$ 3,226,456	\$ 388,810	\$ 511,773	\$ 317,713	\$ 4,444,752
Total all funds	415.87	\$ 27,002,534	\$ 5,826,371	\$ 3,476,366	\$ 2,835,079	\$ 39,140,350