

OFFICIAL BUDGET FORMS

TOWN OF ORO VALLEY

Fiscal Year 2019

TOWN OF ORO VALLEY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	45,723,048	12,972,007	1,080,065	36,871,203	0	25,884,371	6,036,811	128,567,505
2018	Actual Expenditures/Expenses**	E	33,628,359	11,778,607	1,024,706	10,007,588	0	19,228,511	4,275,462	79,943,233
2019	Fund Balance/Net Position at July 1***		15,035,308	1,025,842	99,564	21,318,245		9,514,215	578,559	47,571,733
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	38,788,563	10,540,507	332,006	15,837,355	0	19,807,733	3,828,334	89,134,498
2019	Other Financing Sources	D	0	0	0	3,000,000	0	3,200,000	0	6,200,000
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	120,000	550,000	884,094	3,403,000	0	0	0	4,957,094
2019	Interfund Transfers (Out)	D	4,700,514	253,999	0	0	0	2,581	0	4,957,094
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2019	Total Financial Resources Available		49,243,357	11,862,350	1,315,664	43,558,600	0	32,519,367	4,406,893	142,906,231
2019	Budgeted Expenditures/Expenses	E	49,243,357	11,862,350	1,315,664	43,558,600	0	32,519,367	4,406,893	142,906,231

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

	2018	2019
1.	\$ 128,567,505	\$ 142,906,231
2.		
3.	128,567,505	142,906,231
4.		
5.	\$ 128,567,505	\$ 142,906,231
6.	\$ 128,567,505	\$ 142,906,231

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).

TOWN OF ORO VALLEY
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 16,544,573	\$ 17,611,208	18,752,418
Cable Franchise Tax	620,000	655,379	685,000
Licenses and permits			
Licenses	200,000	202,000	204,000
Permits	1,740,236	2,055,454	1,797,596
Fees	122,885	197,719	134,500
Intergovernmental			
State/County Shared	11,636,928	11,540,562	11,708,575
State Grants	234,760	114,200	118,800
Federal Grants	471,342	426,836	596,162
Reimbursements	1,698,360	1,557,331	1,715,900
Other	95,000	90,000	90,000
Charges for services			
Reimbursements	151,000	135,000	135,000
Fees	1,244,691	1,191,535	1,259,945
Other	814,762	815,176	1,013,917
Fines and forfeits			
Fines	120,000	120,000	120,000
Interest on investments			
Interest Income	103,000	(11,722)	150,000
Miscellaneous			
Miscellaneous	233,000	295,714	306,750
Total General Fund	\$ 36,030,537	\$ 36,996,392	\$ 38,788,563

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 3,363,581	\$ 3,363,581	3,291,659
Permits	57,000	44,948	48,700
Interest Income	36,994	26,524	50,000
Charges for Services			
State Grants	100,000	114,011	165,000
Other	2,000	4,103	3,000
	\$ 3,559,575	\$ 3,553,167	3,558,359
Bed Tax Fund			
Local Sales Tax	\$ 1,126,955	\$ 1,279,940	
Interest Income	8,011	1,678	
	\$ 1,134,966	\$ 1,281,618	
Seizures & Forfeitures			
Seizures & Forfeitures	\$ 275,000	\$ 275,000	325,000
Interest Income		3,600	
	\$ 275,000	\$ 278,600	325,000
Impound Fee Fund			
Fees	\$ 40,000	\$ 34,288	
	\$ 40,000	\$ 34,288	
Community Center Fund			
Local Sales Tax	\$ 2,308,112	\$ 2,308,112	2,384,558
Charges for Services	4,159,931	4,344,109	4,253,088
Other	27,861	19,502	19,502
	\$ 6,495,904	\$ 6,671,723	6,657,148
Total Special Revenue Funds	\$ 11,505,445	\$ 11,819,396	\$ 10,540,507

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
Municipal Debt Service Fund			
Federal Grants	\$ 51,403	\$ 51,403	47,578
Interest Income		3,500	
Miscellaneous	90,000	100,000	100,000
	\$ 141,403	\$ 154,903	147,578
Oracle Road Improvement District			
Special Assessments	\$ 186,520	\$ 186,520	184,428
	\$ 186,520	\$ 186,520	184,428
Total Debt Service Funds	\$ 327,923	\$ 341,423	\$ 332,006
CAPITAL PROJECTS FUNDS			
Alternative Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 1,387,819	\$ 1,496,413	1,476,597
Interest Income	34,485	4,905	34,485
	\$ 1,422,304	\$ 1,501,318	1,511,082
Potable Water System Development Impact Fee Fund			
Development Impact Fees	\$ 691,333	\$ 743,413	735,557
Interest Income	37,238	(11,523)	37,238
	\$ 728,571	\$ 731,890	772,795
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 906,401	\$ 724,670	510,964
Interest Income	5,000	17,800	10,000
State Grants			250,000
	\$ 911,401	\$ 742,470	770,964
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 294,505	\$ 261,080	261,936
Interest Income		2,000	2,000
	\$ 294,505	\$ 263,080	263,936
Police Impact Fee Fund			
Development Impact Fees	\$ 128,207	\$ 141,069	111,678
Interest Income		2,000	
	\$ 128,207	\$ 143,069	111,678
General Government Impact Fee Fund			
Interest Income		\$ 15	
		\$ 15	
Capital Fund			
Miscellaneous			420,400
			420,400
PAG/RTA Fund			
State Grants	\$ 7,899,982	\$ 5,551,200	11,964,000
Other	22,500	71,029	22,500
	\$ 7,922,482	\$ 5,622,229	11,986,500
Total Capital Projects Funds	\$ 11,407,470	\$ 9,004,071	\$ 15,837,355

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
ENTERPRISE FUNDS			
Water Utility Fund			
Water Sales	\$ 12,075,700	\$ 13,403,654	13,152,900
Charges for Services	3,225,300	3,331,215	3,183,500
Interest Income	93,164	(16,969)	62,333
Miscellaneous	2,745	2,745	2,745
	<u>\$ 15,394,164</u>	<u>\$ 16,720,645</u>	<u>16,398,733</u>
Stormwater Utility Fund			
Charges for Services	\$ 1,402,500	\$ 1,394,180	1,407,000
Interest Income	500	3,103	2,000
State Grants			2,000,000
Miscellaneous		51	
	<u>\$ 1,403,000</u>	<u>\$ 1,397,334</u>	<u>3,409,000</u>
Total Enterprise Funds	<u>\$ 16,797,164</u>	<u>\$ 18,117,979</u>	<u>\$ 19,807,733</u>
INTERNAL SERVICE FUNDS			
Fleet Fund			
Fleet Services	\$ 760,000	\$ 836,858	
Miscellaneous	394,896	400,896	
	<u>\$ 1,154,896</u>	<u>\$ 1,237,754</u>	
Benefit Self Insurance Fund			
Miscellaneous	\$ 3,645,264	\$ 3,651,064	3,828,334
	<u>\$ 3,645,264</u>	<u>\$ 3,651,064</u>	<u>3,828,334</u>
Total Internal Service Funds	<u>\$ 4,800,160</u>	<u>\$ 4,888,818</u>	<u>\$ 3,828,334</u>
TOTAL ALL FUNDS	<u>\$ 80,868,699</u>	<u>\$ 81,168,079</u>	<u>\$ 89,134,498</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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer from Community Center Fund	\$		\$ 120,000	\$
Transfer to Highway Fund				550,000
Transfer to Municipal Debt Service Fund				744,514
Transfer to Oracle Rd Improvement District Fund				3,000
Transfer to Capital Fund				3,403,000
Total General Fund	\$	\$	\$ 120,000	\$ 4,700,514
SPECIAL REVENUE FUNDS				
Highway Fund	\$		\$ 550,000	
Community Center Fund				253,999
Total Special Revenue Funds	\$	\$	\$ 550,000	\$ 253,999
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$	\$	\$ 881,094	\$
Oracle Road Improvement District Fund			3,000	
Total Debt Service Funds	\$	\$	\$ 884,094	\$
CAPITAL PROJECTS FUNDS				
Capital Fund	\$	\$	\$ 3,403,000	
Community Center Bond Fund		3,000,000		
Total Capital Projects Funds	\$	\$ 3,000,000	\$ 3,403,000	\$
ENTERPRISE FUNDS				
Water Utility Fund	\$	\$ 3,200,000	\$	\$ 2,581
Total Enterprise Funds	\$	\$ 3,200,000	\$	\$ 2,581
TOTAL ALL FUNDS	\$	\$ 6,200,000	\$ 4,957,094	\$ 4,957,094

TOWN OF ORO VALLEY
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Clerk	\$ 485,098	\$	\$ 485,098	444,559
Council	214,759		214,759	210,494
Community Development & Public Works	4,893,469		4,844,157	
Community and Economic Development				2,869,324
Public Works				3,416,271
Administrative Services	3,375,735		3,343,602	4,450,555
General Administration	1,682,216		1,682,216	2,696,700
Legal	779,670		749,302	793,567
Magistrate Court	874,282		874,282	884,385
Town Manager's Office	844,708		828,524	1,251,370
Parks and Recreation	3,667,092		3,554,323	3,581,586
Police	17,108,674		16,977,096	16,557,555
Contingency Reserve	11,797,345		75,000	12,086,991
Total General Fund	\$ 45,723,048	\$	\$ 33,628,359	\$ 49,243,357
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 5,085,635	\$	\$ 4,099,535	4,912,895
Seizures and Forfeitures	420,336		302,288	604,393
Bed Tax Fund	1,070,446		850,481	
Impound Fee Fund	65,345		59,606	
Community Center Fund	6,330,245		6,466,697	6,345,062
Total Special Revenue Funds	\$ 12,972,007	\$	\$ 11,778,607	\$ 11,862,350
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$ 883,551	\$	\$ 835,186	1,121,499
Oracle Road Improvement District Fund	196,514		189,520	194,165
Total Debt Service Funds	\$ 1,080,065	\$	\$ 1,024,706	\$ 1,315,664
CAPITAL PROJECTS FUNDS				
Townwide Roadway Dev Impact Fee Fund	\$ 3,935,497	\$	\$ 1,458,500	3,152,090
Alternative Water Rscs Dev Impact Fee Fund	7,627,267		186,844	9,297,630
Potable Water System Dev Impact Fee Fund	6,173,575		356,627	6,706,102
Parks and Recreation Impact Fee Fund	239,112			502,602
Police Impact Fee Fund	623,245			760,029
General Government Impact Fee Fund	3,525			3,539
Recreation In Lieu Fee Fund	15,718			15,718
Capital Fund	4,034,577		1,811,423	7,253,256
PAG/RTA Fund	8,518,687		5,625,857	12,867,634
Energy Efficiency Project Fund	700,000		568,337	
Capital Project Bond Fund	5,000,000			
Community Center Bond Fund				3,000,000
Total Capital Projects Funds	\$ 36,871,203	\$	\$ 10,007,588	\$ 43,558,600
ENTERPRISE FUNDS				
Water Utility Fund	\$ 23,965,923	\$	\$ 17,922,811	28,415,612
Stormwater Utility Fund	1,918,448		1,305,700	4,103,755
Total Enterprise Funds	\$ 25,884,371	\$	\$ 19,228,511	\$ 32,519,367
INTERNAL SERVICE FUNDS				
Fleet Fund	\$ 2,377,939	\$	\$ 1,316,314	
Benefit Self Insurance Fund	3,658,872		2,959,148	4,406,893
Total Internal Service Funds	\$ 6,036,811	\$	\$ 4,275,462	\$ 4,406,893
TOTAL ALL FUNDS	\$ 128,567,505	\$	\$ 79,943,233	\$ 142,906,231

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Clerk:				
General Fund	\$ 485,098	\$	\$ 485,098	\$ 444,559
Department Total	\$ 485,098	\$	\$ 485,098	\$ 444,559
Council:				
General Fund	\$ 214,759	\$	\$ 214,759	\$ 210,494
Department Total	\$ 214,759	\$	\$ 214,759	\$ 210,494
Community Development & Public Works:				
General Fund	\$ 4,893,469	\$	\$ 4,844,157	\$
Highway Fund	5,085,635		4,099,535	\$
Townwide Roadway Dev Impact Fee Fund	3,935,497		1,458,500	
Stormwater Utility Fund	1,918,448		1,305,700	
Fleet Fund	2,377,939		1,316,314	
PAG/RTA Fund	8,518,687		5,625,857	
Department Total	\$ 26,729,675	\$	\$ 18,650,063	\$
Community and Economic Development:				
General Fund	\$	\$	\$	\$ 2,869,324
Department Total	\$ 214,759	\$	\$	\$ 2,869,324
Public Works:				
General Fund	\$	\$	\$	\$ 3,416,271
Highway Fund				\$ 4,912,895
Stormwater Utility Fund				4,103,755
PAG/RTA Fund				12,867,634
Townwide Roadway Dev Impact Fee Fund				3,152,090
Department Total	\$	\$	\$	\$ 28,452,645
Administrative Services:				
General Fund	\$ 3,375,735	\$	\$ 3,343,602	\$ 4,450,555
Department Total	\$ 3,375,735	\$	\$ 3,343,602	\$ 4,450,555
General Administration:				
General Fund	\$ 1,682,216	\$	\$ 1,682,216	\$ 2,696,700
General Fund - Contingency Reserve	11,797,345		75,000	12,086,991
Municipal Debt Service Fund	883,551		835,186	1,121,499
Oracle Road Improvement District Fund	196,514		189,520	194,165
Benefit Self Insurance Fund	3,658,872		2,959,148	4,406,893
General Government Impact Fee Fund	3,525			3,539
Capital Fund	4,034,577		1,811,423	7,253,256
Energy Efficiency Project Fund	700,000		568,337	
Capital Project Bond Fund	5,000,000			
Department Total	\$ 27,956,600	\$	\$ 8,120,830	\$ 27,763,043
Legal:				
General Fund	\$ 779,670	\$	\$ 749,302	\$ 793,567
Department Total	\$ 779,670	\$	\$ 749,302	\$ 793,567

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Magistrate Court:				
General Fund	\$ 874,282	\$	\$ 874,282	\$ 884,385
Department Total	\$ 874,282	\$	\$ 874,282	\$ 884,385
Town Manager's Office:				
General Fund	\$ 844,708	\$	\$ 828,524	\$ 1,251,370
Bed Tax Fund	1,070,446		850,481	
Department Total	\$ 1,915,154	\$	\$ 1,679,005	\$ 1,251,370
Parks and Recreation:				
General Fund	\$ 3,667,092	\$	\$ 3,554,323	\$ 3,581,586
Parks and Recreation Impact Fee Fund	239,112			502,602
Recreation In Lieu Fee Fund	15,718			15,718
Community Center Fund	6,330,245		6,466,697	6,345,062
Community Center Bond Fund				3,000,000
Department Total	\$ 10,252,167	\$	\$ 10,021,020	\$ 13,444,968
Police:				
General Fund	\$ 17,108,674	\$	\$ 16,977,096	\$ 16,557,555
Seizures and Forfeitures	420,336		302,288	604,393
Police Impact Fee Fund	623,245			760,029
Impound Fee Fund	65,345		59,606	
Department Total	\$ 18,217,600	\$	\$ 17,338,990	\$ 17,921,977
Water Utility:				
Water Utility Fund	\$ 23,965,923	\$	\$ 17,922,811	\$ 28,415,612
Alternative Water Rscs Dev Impact Fee Fund	7,627,267		186,844	9,297,630
Potable Water System Dev Impact Fee Fund	6,173,575		356,627	6,706,102
Department Total	\$ 37,766,765	\$	\$ 18,466,282	\$ 44,419,344

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	291.82	18,439,791	4,084,526	2,532,564	1,954,469	27,011,350
SPECIAL REVENUE FUNDS						
Highway Fund	27.15	1,713,720	202,219	273,550	188,197	2,377,686
Seizures and Forfeitures	1.00	49,911	18,487	11,446	6,821	86,665
Community Center Fund	20.61	648,587	16,073	34,858	54,891	754,409
Total Special Revenue Funds	<u>48.76</u>	<u>\$ 2,412,218</u>	<u>\$ 236,779</u>	<u>\$ 319,854</u>	<u>\$ 249,909</u>	<u>\$ 3,218,760</u>
ENTERPRISE FUNDS						
Water Utility Fund	39.48	2,423,543	283,950	399,487	234,195	3,341,175
Stormwater Utility Fund	10.25	566,227	66,815	78,124	57,821	768,987
Total Enterprise Funds	<u>49.73</u>	<u>\$ 2,989,770</u>	<u>\$ 350,765</u>	<u>\$ 477,611</u>	<u>\$ 292,016</u>	<u>\$ 4,110,162</u>
TOTAL ALL FUNDS	<u>390.31</u>	<u>\$ 23,841,779</u>	<u>\$ 4,672,070</u>	<u>\$ 3,330,029</u>	<u>\$ 2,496,394</u>	<u>\$ 34,340,272</u>