

OFFICIAL BUDGET FORMS

Town of Oro Valley

Fiscal Year 2020

**Town of Oro Valley
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020**

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
2019	E	1	49,243,357	11,862,350	1,315,664	43,558,600	0	32,519,367	4,406,893	142,906,231
2019	E	2	35,913,537	10,544,192	1,215,984	14,078,020	0	20,176,965	3,830,454	85,759,152
2020		3	15,369,503	723,838	96,062	22,193,116		9,941,184	736,508	49,060,211
2020	B	4	0							0
2020	B	5								0
2020	C	6	39,236,221	10,859,512	325,421	14,110,563	0	20,562,700	4,014,972	89,109,389
2020	D	7	0	0	0	3,000,000	0	2,305,000	0	5,305,000
2020	D	8	0	0	0	0	0	0	0	0
2020	D	9	120,000	0	1,046,718	1,350,000	0	0	0	2,516,718
2020	D	10	2,145,436	268,810	0	100,000	0	2,472	0	2,516,718
2020		11								
LESS: Amounts for Future Debt Retirement:										0
						14,577,262		5,697,930		20,275,192
			11,943,184						236,508	12,179,692
										0
										0
2020		12	40,637,104	11,314,540	1,468,201	25,976,417	0	27,108,482	4,514,972	111,019,716
2020	E	13	40,637,104	11,314,540	1,468,201	25,976,417	0	27,108,482	4,514,972	111,019,716

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 limiter
- 6 EEC expenditure limitation

	2019	2020
1	\$ 142,906,231	\$ 111,019,716
2		
3	142,906,231	111,019,716
4		
5	\$ 142,906,231	\$ 111,019,716
6	\$ 142,906,231	\$ 111,019,716

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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 18,752,418	\$ 19,081,797	\$ 18,686,206
Cable Franchise Tax	685,000	620,000	625,000
Licenses and permits			
Licenses	204,000	204,300	206,300
Permits	1,797,596	1,753,734	1,624,818
Fees	134,500	178,062	153,000
Intergovernmental			
State/County Shared	11,708,575	11,708,575	12,530,715
State Grants	118,800	75,000	75,000
Federal Grants	596,162	409,607	549,543
Reimbursements	1,715,900	1,311,639	1,585,000
Other	90,000	90,000	90,000
Charges for services			
Reimbursements	135,000	173,400	152,400
Fees	1,259,945	1,317,567	1,369,700
Other	1,013,917	1,013,958	1,030,539
Fines and forfeits			
Fines	120,000	120,000	120,000
Interest on investments			
Interest Income	150,000	150,000	150,000
Miscellaneous			
Miscellaneous	306,750	316,600	288,000
Total General Fund	\$ 38,788,563	\$ 38,524,239	\$ 39,236,221

* 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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 3,291,659	\$ 3,620,156	\$ 3,604,407
Permits	48,700	30,500	
Interest Income	50,000	50,000	
State Grants	165,000	126,767	180,000
Other	3,000	1,894	1,500
	<u>\$ 3,558,359</u>	<u>\$ 3,829,317</u>	<u>\$ 3,785,907</u>
Seizures & Forfeitures			
Seizures & Forfeitures	\$ 325,000	\$ 75,730	\$ 325,000
Interest Income		7,000	
	<u>\$ 325,000</u>	<u>\$ 82,730</u>	<u>\$ 325,000</u>
Community Center Fund			
Local Sales Tax	\$ 2,384,558	\$ 2,431,038	\$ 2,478,552
Charges for Services	4,253,088	4,068,121	4,250,551
Other	19,502	19,377	19,502
	<u>\$ 6,657,148</u>	<u>\$ 6,518,536</u>	<u>\$ 6,748,605</u>
Total Special Revenue Funds	<u>\$ 10,540,507</u>	<u>\$ 10,430,583</u>	<u>\$ 10,859,512</u>
DEBT SERVICE FUNDS			
Municipal Debt Service Fund			
Federal Grants	\$ 47,578	\$ 47,578	\$ 43,509
Interest Income		8,000	5,000
Miscellaneous	100,000	100,000	100,000
	<u>\$ 147,578</u>	<u>\$ 155,578</u>	<u>\$ 148,509</u>
Oracle Road Improvement District			
Special Assessments	\$ 184,428	\$ 176,076	\$ 176,912
	<u>\$ 184,428</u>	<u>\$ 176,076</u>	<u>\$ 176,912</u>
Total Debt Service Funds	<u>\$ 332,006</u>	<u>\$ 331,654</u>	<u>\$ 325,421</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
CAPITAL PROJECTS FUNDS			
Alternative Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 1,476,597	\$ 1,497,625	\$ 1,276,190
Interest Income	34,485	34,485	40,000
	<u>\$ 1,511,082</u>	<u>\$ 1,532,110</u>	<u>\$ 1,316,190</u>
Potable Water System Development Impact Fee Fund			
Development Impact Fees	\$ 735,557	\$ 709,669	\$ 635,728
Interest Income	37,238	31,726	36,800
	<u>\$ 772,795</u>	<u>\$ 741,395</u>	<u>\$ 672,528</u>
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 510,964	\$ 413,044	\$ 541,430
Interest Income	10,000	50,000	30,000
State Grants	250,000	250,000	
	<u>\$ 770,964</u>	<u>\$ 713,044</u>	<u>\$ 571,430</u>
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 261,936	\$ 269,403	\$ 244,816
Interest Income	2,000	500	
	<u>\$ 263,936</u>	<u>\$ 269,903</u>	<u>\$ 244,816</u>
Police Impact Fee Fund			
Development Impact Fees	\$ 111,678	\$ 103,093	\$ 111,074
Interest Income		1,000	
	<u>\$ 111,678</u>	<u>\$ 104,093</u>	<u>\$ 111,074</u>
General Government Impact Fee Fund			
Interest Income	\$	\$ 25	\$
	<u>\$</u>	<u>\$ 25</u>	<u>\$</u>
Capital Fund			
Miscellaneous	\$ 420,400	\$ 700,755	\$ 536,900
State Grants		100,000	100,000
Federal Grants			229,500
	<u>\$ 420,400</u>	<u>\$ 800,755</u>	<u>\$ 866,400</u>
PAG/RTA Fund			
State Grants	\$ 11,964,000	\$ 5,489,953	\$ 10,300,000
Other	22,500	28,125	28,125
Miscellaneous		1,387	
	<u>\$ 11,986,500</u>	<u>\$ 5,519,465</u>	<u>\$ 10,328,125</u>
Total Capital Projects Funds	<u>\$ 15,837,355</u>	<u>\$ 9,680,790</u>	<u>\$ 14,110,563</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 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
ENTERPRISE FUNDS			
Water Utility Fund			
Water Sales	\$ 13,152,900	\$ 12,648,100	\$ 13,714,000
Charges for Services	3,183,500	3,164,900	3,262,700
Interest Income	62,333	62,333	63,000
	<u>\$ 16,398,733</u>	<u>\$ 15,875,333</u>	<u>\$ 17,039,700</u>
Stormwater Utility Fund			
Charges for Services	\$ 1,407,000	\$ 1,409,157	\$ 1,422,000
Interest Income	2,000	1,300	1,000
State Grants	2,000,000		2,100,000
Miscellaneous		210	
	<u>\$ 3,409,000</u>	<u>\$ 1,410,667</u>	<u>\$ 3,523,000</u>
Total Enterprise Funds	<u>\$ 19,807,733</u>	<u>\$ 17,286,000</u>	<u>\$ 20,562,700</u>
INTERNAL SERVICE FUNDS			
Benefit Self Insurance Fund			
Miscellaneous	\$ 3,828,334	\$ 3,830,454	\$ 4,014,972
	<u>\$ 3,828,334</u>	<u>\$ 3,830,454</u>	<u>\$ 4,014,972</u>
Total Internal Service Funds	<u>\$ 3,828,334</u>	<u>\$ 3,830,454</u>	<u>\$ 4,014,972</u>
TOTAL ALL FUNDS	<u>\$ 89,134,498</u>	<u>\$ 80,083,720</u>	<u>\$ 89,109,389</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 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer from Community Center Fund	\$	\$	\$ 120,000	\$
Transfer to Capital Fund				1,350,000
Transfer to Debt Service Fund				795,436
Total General Fund	\$	\$	\$ 120,000	\$ 2,145,436
SPECIAL REVENUE FUNDS				
Community Center Fund	\$	\$	\$	\$ 268,810
Total Special Revenue Funds	\$	\$	\$	\$ 268,810
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$	\$	\$ 1,046,718	\$
Total Debt Service Funds	\$	\$	\$ 1,046,718	\$
CAPITAL PROJECTS FUNDS				
Capital Fund	\$	\$	\$ 1,350,000	\$
Community Center Bond Fund	3,000,000			
Police Impact Fee Fund				100,000
Total Capital Projects Funds	\$ 3,000,000	\$	\$ 1,350,000	\$ 100,000
ENTERPRISE FUNDS				
Water Utility Fund	\$ 2,305,000	\$	\$	\$ 2,472
Total Enterprise Funds	\$ 2,305,000	\$	\$	\$ 2,472
TOTAL ALL FUNDS	\$ 5,305,000	\$	\$ 2,516,718	\$ 2,516,718

**Town of Oro Valley
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administrative Services	\$ 4,450,555	\$	\$ 4,333,677	\$ 4,677,370
Clerk	444,559		414,826	366,336
Community and Economic Development	2,869,324		2,743,269	3,044,421
Council	210,494		203,910	206,001
General Administration	2,696,700		2,375,724	2,625,400
Legal	793,567		773,423	972,228
Magistrate Court	884,385		873,266	923,561
Town Manager's Office	1,251,370		1,247,578	1,314,145
Parks and Recreation	3,606,586		3,519,644	3,818,366
Police	16,557,555		16,064,374	16,978,769
Public Works	3,518,946		3,363,846	4,810,507
Contingency Reserve	11,959,316			900,000
Total General Fund	\$ 49,243,357	\$	\$ 35,913,537	\$ 40,637,104
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 4,912,895	\$	\$ 4,162,204	\$ 4,213,739
Seizures & Forfeitures	604,393		437,137	372,883
Community Center Fund	6,345,062		5,944,851	6,727,918
Total Special Revenue Funds	\$ 11,862,350	\$	\$ 10,544,192	\$ 11,314,540
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$ 1,121,499	\$	\$ 1,038,671	\$ 1,282,049
Oracle Road Improvement District Fund	194,165		177,313	186,152
Total Debt Service Funds	\$ 1,315,664	\$	\$ 1,215,984	\$ 1,468,201
CAPITAL PROJECTS FUNDS				
Townwide Roadway Dev Impact Fee Fund	\$ 3,152,090	\$	\$ 5,000	\$ 3,010,000
Alternative Water Rscs Dev Impact Fee Fund	9,297,630		529,730	2,859,800
Potable Water System Dev Impact Fee Fund	6,706,102		989,296	1,435,996
Parks and Recreation Impact Fee Fund	502,602		5,000	781,806
Police Impact Fee Fund	760,029		5,000	764,149
General Government Impact Fee Fund	3,539			3,580
Recreation In Lieu Fee Fund	15,718			15,718
Capital Fund	7,253,256		6,790,988	3,315,100
PAG/RTA Fund	12,867,634		5,753,006	10,790,268
Community Center Bond Fund	3,000,000			3,000,000
Total Capital Projects Funds	\$ 43,558,600	\$	\$ 14,078,020	\$ 25,976,417
ENTERPRISE FUNDS				
Water Utility Enterprise Fund	\$ 28,415,612	\$	\$ 18,880,517	\$ 23,060,077
Stormwater Utility Fund	4,103,755		1,296,448	4,048,405
Total Enterprise Funds	\$ 32,519,367	\$	\$ 20,176,965	\$ 27,108,482
INTERNAL SERVICE FUNDS				
Benefit Self Insurance Fund	\$ 4,406,893	\$	\$ 3,830,454	\$ 4,514,972
Total Internal Service Funds	\$ 4,406,893	\$	\$ 3,830,454	\$ 4,514,972
TOTAL ALL FUNDS	\$ 142,906,231	\$	\$ 85,759,152	\$ 111,019,716

* 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 2020**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
Administrative Services:				
General Fund	\$ 4,450,555	\$	\$ 4,333,677	\$ 4,677,370
Department Total	\$ 4,450,555	\$	\$ 4,333,677	\$ 4,677,370
Clerk:				
General Fund	\$ 444,559	\$	\$ 414,826	\$ 366,336
Department Total	\$ 444,559	\$	\$ 414,826	\$ 366,336
Community & Economic Development:				
General Fund	\$ 2,869,324	\$	\$ 2,743,269	\$ 3,044,421
Department Total	\$ 2,869,324	\$	\$ 2,743,269	\$ 3,044,421
Council:				
General Fund	\$ 210,494	\$	\$ 203,910	\$ 206,001
Department Total	\$ 210,494	\$	\$ 203,910	\$ 206,001
General Administration:				
General Fund	\$ 2,696,700	\$	\$ 2,375,724	\$ 2,625,400
General Fund - Contingency Reserve	11,959,316			900,000
Municipal Debt Service Fund	1,121,499		1,038,671	1,282,049
Oracle Road Improvement District Fund	194,165		177,313	186,152
Benefit Self Insurance Fund	4,406,893		3,830,454	4,514,972
General Government Impact Fee Fund	3,539			3,580
Capital Fund	7,253,256		6,790,988	3,315,100
Department Total	\$ 27,635,368	\$	\$ 14,213,150	\$ 12,827,253
Legal:				
General Fund	\$ 793,567	\$	\$ 773,423	\$ 972,228
Department Total	\$ 793,567	\$	\$ 773,423	\$ 972,228
Magistrate Court:				
General Fund	\$ 884,385	\$	\$ 873,266	\$ 923,561
Department Total	\$ 884,385	\$	\$ 873,266	\$ 923,561
Town Manager's Office:				
General Fund	\$ 1,251,370	\$	\$ 1,247,578	\$ 1,314,145
Department Total	\$ 1,251,370	\$	\$ 1,247,578	\$ 1,314,145
Parks and Recreation:				
General Fund	\$ 3,606,586	\$	\$ 3,519,644	\$ 3,818,366
Parks and Recreation Impact Fee Fund	502,602		5,000	781,806
Recreation In Lieu Fee Fund	15,718			15,718
Community Center Fund	6,345,062		5,944,851	6,727,918
Community Center Bond Fund	3,000,000			3,000,000
Department Total	\$ 13,469,968	\$	\$ 9,469,495	\$ 14,343,808
Police:				
General Fund	\$ 16,557,555	\$	\$ 16,064,374	\$ 16,978,769
Seizures and Forfeitures	604,393		437,137	372,883
Police Impact Fee Fund	760,029		5,000	764,149
Department Total	\$ 17,921,977	\$	\$ 16,506,511	\$ 18,115,801
Public Works:				
General Fund	\$ 3,518,946	\$	\$ 3,363,846	\$ 4,810,507
Highway Fund	4,912,895		4,162,204	4,213,739
Stormwater Utility Fund	4,103,755		1,296,448	4,048,405
PAG/RTA Fund	12,867,634		5,753,006	10,790,268
Townwide Roadway Dev Impact Fee Fund	3,152,090		5,000	3,010,000
Department Total	\$ 28,555,320	\$	\$ 14,580,504	\$ 26,872,919
Water Utility:				
Water Utility Fund	\$ 28,415,612	\$	\$ 18,880,517	\$ 23,060,077
Alternative Water Rscs Dev Impact Fee Fund	9,297,630		529,730	2,859,800
Potable Water System Dev Impact Fee Fund	6,706,102		989,296	1,435,996
Department Total	\$ 44,419,344	\$	\$ 20,399,543	\$ 27,355,873

* 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 2020**

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	307	\$ 19,714,874	\$ 4,408,550	\$ 2,728,460	\$ 2,033,663	\$ 28,885,547
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	15	\$ 1,021,661	\$ 123,723	\$ 133,082	\$ 99,732	\$ 1,378,198
Community Center Fund	22	732,846	16,976	39,064	61,848	850,734
Seizures and Forfeitures	1	50,870	19,631	5,480	6,865	82,846
Total Special Revenue Funds	38	\$ 1,805,377	\$ 160,330	\$ 177,626	\$ 168,445	\$ 2,311,778
ENTERPRISE FUNDS						
Water Utility Fund	39	\$ 2,441,056	\$ 293,582	\$ 405,920	\$ 230,021	\$ 3,370,579
Stormwater Utility Fund	10	574,862	69,616	84,156	56,946	785,580
Total Enterprise Funds	50	\$ 3,015,918	\$ 363,198	\$ 490,076	\$ 286,967	\$ 4,156,159
TOTAL ALL FUNDS	394	\$ 24,536,169	\$ 4,932,078	\$ 3,396,162	\$ 2,489,075	\$ 35,353,484