

Town of Oro Valley

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Town of Oro Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	53,073,483	22,979,140	4,441,059	40,033,234	-	22,912,894	4,264,477	147,704,287
2023	Actual expenditures/expenses**	E	2	45,777,577	16,331,553	4,340,559	22,400,337	-	18,854,545	4,218,658	111,923,229
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	22,823,906	2,961,909	207,718	44,974,453	-	13,187,960	2,869,952	87,025,898
2024	Primary property tax levy	B	4	-							-
2024	Secondary property tax levy	B	5								-
2024	Estimated revenues other than property taxes	C	6	57,487,819	17,656,760	185,146	3,324,938	-	21,082,000	4,289,851	104,026,514
2024	Other financing sources	D	7	-	-	-	-	-	-	-	-
2024	Other financing (uses)	D	8	-	-	-	-	-	-	-	-
2024	Interfund transfers in	D	9	-	1,638,000	3,902,708	12,880,000	-	-	-	18,420,708
2024	Interfund Transfers (out)	D	10	12,274,644	1,717,203	-	1,546,553	-	2,882,308	-	18,420,708
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement		11								-
	Maintained for future capital projects										-
	Maintained for future financial stability										-
2024	Total financial resources available		12	68,037,081	20,539,466	4,295,572	59,632,838	-	31,387,652	7,159,803	191,052,412
2024	Budgeted expenditures/expenses	E	13	55,399,614	20,578,425	4,137,854	40,079,352	-	23,504,295	4,789,851	148,489,391

Expenditure limitation comparison		2023	2024
1	Budgeted expenditures/expenses	\$ 147,704,287	\$ 148,489,391
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	147,704,287	148,489,391
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 147,704,287	\$ 148,489,391
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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Local Sales Tax	\$ 24,505,959	\$ 26,266,462	\$ 25,633,318
Cable Franchise Tax	765,000	765,000	765,000
Licenses and permits			
Licenses	202,500	200,000	205,000
Permits	1,863,824	2,169,461	1,364,118
Fees	157,500	267,500	148,000
Intergovernmental			
State/County Shared	17,505,693	18,405,604	22,953,222
State Grants	75,000	90,000	75,000
Federal Grants	380,000	569,000	582,415
Reimbursements	1,613,000	1,600,500	1,869,500
Charges for services			
Reimbursements	194,400	194,400	194,400
Fees	1,012,932	923,027	1,002,558
Other	1,839,183	1,760,183	2,007,288
Fines and forfeits			
Fines	125,000	85,000	125,000
Interest on investments			
Interest Income	150,000	300,000	300,000
Miscellaneous			
Miscellaneous	249,000	611,900	263,000
Total General Fund	\$ 50,638,991	\$ 54,208,037	\$ 57,487,819

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 4,127,100	\$ 4,127,100	\$ 4,334,608
Permits	25,000	26,500	25,000
Interest Income	8,000	110,000	70,000
Other	3,000	7,825	3,000
	<u>\$ 4,163,100</u>	<u>\$ 4,271,425</u>	<u>\$ 4,432,608</u>
Grants and Contributions Fund			
Federal Grants	\$ 8,542,000	\$ 5,682,000	\$ 2,604,300
State Grants	279,047	276,695	223,400
Interest Income	50	25,000	25,000
Miscellaneous	1,500,000		560,000
	<u>\$ 10,321,097</u>	<u>\$ 5,983,695</u>	<u>\$ 3,412,700</u>
Services and Forfeitures			
Seizures and Forfeitures	\$ 100,000	\$ 10,000	\$ 100,000
Interest Income	2,000	5,000	3,000
	<u>\$ 102,000</u>	<u>\$ 15,000</u>	<u>\$ 103,000</u>
Community Center Fund			
Local Sales Tax	\$ 3,477,236	\$ 3,714,218	\$ 3,726,016
Charges for Services	4,868,049	5,775,940	5,785,386
Interest Income	3,000	35,000	35,000
Other	159,050	173,343	162,050
	<u>\$ 8,507,335</u>	<u>\$ 9,698,501</u>	<u>\$ 9,708,452</u>
Total special revenue funds	<u>\$ 23,093,532</u>	<u>\$ 19,968,621</u>	<u>\$ 17,656,760</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
Municipal Debt Service Fund			
Federal Grants	\$ 30,088	\$ 30,088	\$ 25,146
Interest Income	500	60,000	60,000
Miscellaneous	100,000	93,082	100,000
	<u>\$ 130,588</u>	<u>\$ 183,170</u>	<u>\$ 185,146</u>
Total debt service funds	<u>\$ 130,588</u>	<u>\$ 183,170</u>	<u>\$ 185,146</u>
Capital projects funds			
Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 1,101,346	\$ 1,585,465	\$ 903,349
Interest Income	150,000	150,000	150,000
	<u>\$ 1,251,346</u>	<u>\$ 1,735,465</u>	<u>\$ 1,053,349</u>
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 388,300	\$ 213,366	\$ 286,810
Interest Income	4,000	15,000	15,000
	<u>\$ 392,300</u>	<u>\$ 228,366</u>	<u>\$ 301,810</u>
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 165,520	\$ 129,920	\$ 133,280
Interest Income	3,000	4,500	4,500
	<u>\$ 168,520</u>	<u>\$ 134,420</u>	<u>\$ 137,780</u>
Police Impact Fee Fund			
Development Impact Fees	\$ 57,700	\$ 50,061	\$ 39,034
Interest Income	500	200	200
	<u>\$ 58,200</u>	<u>\$ 50,261</u>	<u>\$ 39,234</u>
Capital Fund			
Miscellaneous	\$ 1,020,010	\$ 960,010	\$ 1,007,540
State Grants	420,000		620,000
Interest Income	25,000	350,000	100,000
	<u>\$ 1,465,010</u>	<u>\$ 1,310,010</u>	<u>\$ 1,727,540</u>
PAG/RTA Fund			
State Grants	\$ 796,574	\$ 796,574	\$ 30,000
Other	28,125	28,125	28,125
Interest Income		7,000	7,000
	<u>\$ 824,699</u>	<u>\$ 831,699</u>	<u>\$ 65,125</u>
Recreation in Lieu Fee Fund			
Interest Income		\$ 100	\$ 100
		<u>\$ 100</u>	<u>\$ 100</u>
Total capital projects funds	<u>\$ 4,160,075</u>	<u>\$ 4,290,321</u>	<u>\$ 3,324,938</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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Enterprise funds			
Water Utility Fund			
Water Sales	\$ 15,383,000	\$ 14,186,000	\$ 16,060,000
Charges for Services	3,224,000	2,962,467	3,200,500
Interest Income	100,000	100,000	100,000
Miscellaneous		135,768	
	<u>\$ 18,707,000</u>	<u>\$ 17,384,235</u>	<u>\$ 19,360,500</u>
Stormwater Utility Fund			
Charges for Services	\$ 1,492,500	\$ 1,460,310	\$ 1,501,500
Interest Income	1,500	10,000	10,000
Federal Grants			210,000
	<u>\$ 1,494,000</u>	<u>\$ 1,470,310</u>	<u>\$ 1,721,500</u>
Total enterprise funds	<u>\$ 20,201,000</u>	<u>\$ 18,854,545</u>	<u>\$ 21,082,000</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.			
Internal service funds			
Benefit Self Insurance Fund			
Interest Income	\$ 5,000	\$ 20,000	\$ 25,000
Miscellaneous	3,759,477	4,198,658	4,264,851
	<u>\$ 3,764,477</u>	<u>\$ 4,218,658</u>	<u>\$ 4,289,851</u>
Total internal service funds	<u>\$ 3,764,477</u>	<u>\$ 4,218,658</u>	<u>\$ 4,289,851</u>
Total all funds	<u>\$ 101,988,663</u>	<u>\$ 101,723,352</u>	<u>\$ 104,026,514</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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Fund	\$	\$	\$	\$ 10,000,000
Transfer to Grants Fund				138,000
Transfer to Debt Service Fund				2,136,644
Total General Fund	\$	\$	\$	\$ 12,274,644
Special revenue funds				
Grants and Contributions Fund	\$	\$	\$ 138,000	\$
Community Center Fund				1,717,203
Highway Fund			1,500,000	
Total special revenue funds	\$	\$	\$ 1,638,000	\$ 1,717,203
Debt service funds				
Municipal Debt Service Fund	\$	\$	\$ 3,902,708	\$
Total debt service funds	\$	\$	\$ 3,902,708	\$
Capital projects funds				
Water Resource Impact Fee Fund	\$	\$	\$ 2,880,000	\$
Police Impact Fee Fund				46,553
Capital Fund			10,000,000	1,500,000
Total capital projects funds	\$	\$	\$ 12,880,000	\$ 1,546,553
Enterprise funds				
Water Utility Fund	\$	\$	\$	\$ 2,882,308
Total enterprise funds	\$	\$	\$	\$ 2,882,308
Total all funds	\$	\$	\$ 18,420,708	\$ 18,420,708

**Town of Oro Valley
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Council	\$ 199,145	\$	\$ 199,145	\$ 209,203
Clerk	422,705		431,246	419,897
Town Manager's Office	1,160,173	189,603	1,270,531	1,638,716
Human Resources	569,905		547,534	590,520
Finance	1,111,460	(189,603)	880,810	850,456
Innovation & Technology	4,797,809		4,486,939	6,271,309
General Administration	4,077,234		3,306,623	2,555,536
Legal	1,015,753		1,023,542	1,132,503
Community & Economic Development	3,280,764		3,064,158	3,882,445
Parks & Recreation	3,775,162		3,699,552	4,664,040
Police	20,403,472		20,089,276	20,410,591
Town Court	1,059,674		959,785	1,010,662
Public Works	6,200,227		5,818,436	6,763,736
Contingency Reserve	5,000,000			5,000,000
Total General Fund	\$ 53,073,483	\$	\$ 45,777,577	\$ 55,399,614
Special revenue funds				
Highway User Revenue Fund	\$ 4,852,189	\$	\$ 4,604,011	\$ 6,668,791
Grants and Contributions Fund	5,841,059		3,193,724	4,769,152
Seizures and Forfeitures	200,000		80,000	200,000
Community Center Fund	12,085,892		8,453,818	8,940,482
Total special revenue funds	\$ 22,979,140	\$	\$ 16,331,553	\$ 20,578,425
Debt service funds				
Municipal Debt Service Fund	\$ 4,441,059	\$	\$ 4,340,559	\$ 4,137,854
Total debt service funds	\$ 4,441,059	\$	\$ 4,340,559	\$ 4,137,854
Capital projects funds				
Water Resources Dev Impact Fee Fund	\$ 3,537,005	\$	\$ 1,908,291	\$ 12,453,300
Townwide Roadway Impact Fee Fund	1,015,000		8,571	306,429
Parks and Recreation Impact Fee Fund	168,520		4,000	788,000
Police Impact Fee Fund	52,000		1,143	50,857
Recreation in Lieu Fee Fund	16,560			16,610
Capital Fund	33,935,575		19,273,708	25,876,156
PAG/RTA Fund	1,308,574		1,204,624	588,000
Total capital projects funds	\$ 40,033,234	\$	\$ 22,400,337	\$ 40,079,352
Enterprise funds				
Water Utility Enterprise Fund	\$ 20,555,870	\$	\$ 17,384,235	\$ 21,431,834
Stormwater Utility Enterprise Fund	2,357,024		1,470,310	2,072,461
Total enterprise funds	\$ 22,912,894	\$	\$ 18,854,545	\$ 23,504,295
Internal service funds				
Benefit Self Insurance Fund	\$ 4,264,477	\$	\$ 4,218,658	\$ 4,789,851
Total internal service funds	\$ 4,264,477	\$	\$ 4,218,658	\$ 4,789,851
Total all funds	\$ 147,704,287	\$	\$ 111,923,229	\$ 148,489,391

* 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 2024**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
Council				
General Fund	\$ 199,145	\$	\$ 199,145	\$ 209,203
Department total	\$ 199,145	\$	\$ 199,145	\$ 209,203
Clerk				
General Fund	\$ 422,705	\$	\$ 431,246	\$ 419,897
Department total	\$ 422,705	\$	\$ 431,246	\$ 419,897
Town Manager				
General Fund	\$ 1,160,173	\$ 189,603	\$ 1,270,531	\$ 1,638,716
Department total	\$ 1,160,173	\$ 189,603	\$ 1,270,531	\$ 1,638,716
Human Resources				
General Fund	\$ 569,905	\$	\$ 547,534	\$ 590,520
Department total	\$ 569,905	\$	\$ 547,534	\$ 590,520
Finance				
General Fund	\$ 1,111,460	\$ (189,603)	\$ 880,810	\$ 850,456
Department total	\$ 1,111,460	\$ (189,603)	\$ 880,810	\$ 850,456
Innovation and Technology				
General Fund	\$ 4,797,809	\$	\$ 4,486,939	\$ 6,271,309
Department total	\$ 4,797,809	\$	\$ 4,486,939	\$ 6,271,309
General Administration				
General Fund	\$ 4,077,234	\$	\$ 3,306,623	\$ 2,555,536
General Fund - Contingency Reserve	5,000,000			5,000,000
Grants & Contributions Fund	5,310,000		1,900,000	1,100,000
Municipal Debt Service Fund	4,441,059		4,340,559	4,137,854
Benefits Self Insurance Fund	4,264,477		4,218,658	4,789,851
Capital Fund	33,673,613		19,033,018	25,621,391
Department total	\$ 56,766,383	\$	\$ 32,798,858	\$ 43,204,632
Legal				
General Fund	\$ 1,015,753	\$	\$ 1,023,542	\$ 1,132,503
Department total	\$ 1,015,753	\$	\$ 1,023,542	\$ 1,132,503
Community and Economic Development				
General Fund	\$ 3,280,764	\$	\$ 3,064,158	\$ 3,882,445
Department total	\$ 3,280,764	\$	\$ 3,064,158	\$ 3,882,445
Parks and Recreation				
General Fund	\$ 3,775,162	\$	\$ 3,699,552	\$ 4,664,040
Grants & Contributions Fund	40,000		2,382,665	673,718
Parks & Recreation Impact Fee Fund	168,520		4,000	788,000
Recreation in Lieu Fee Fund	16,560			16,610
Community Center Fund	12,085,892		8,453,818	8,940,482
Department total	\$ 16,086,134	\$	\$ 14,540,035	\$ 15,082,850
Police				
General Fund	\$ 20,403,472	\$	\$ 20,089,276	\$ 20,410,591
Grants & Contributions Fund	353,750		353,750	490,500
Seizures and Forfeitures	200,000		80,000	200,000
Police Impact Fee Fund	52,000		1,143	50,857
Department total	\$ 21,009,222	\$	\$ 20,524,169	\$ 21,151,948
Town Court				
General Fund	\$ 1,059,674	\$	\$ 959,785	\$ 1,010,662
Department total	\$ 1,059,674	\$	\$ 959,785	\$ 1,010,662
Public Works				
General Fund	\$ 6,200,227	\$	\$ 5,818,436	\$ 6,763,736
Grants & Contributions Fund	137,309		137,309	2,504,934
Highway Fund	4,852,189		4,604,011	6,668,791
Stormwater Utility Fund	2,357,024		1,470,310	2,072,461
PAG/RTA Fund	1,308,574		1,204,624	588,000
Townwide Roadway Impact Fee Fund	1,015,000		8,571	306,429
Capital Fund	261,962		240,690	254,765
Department total	\$ 16,132,285	\$	\$ 13,483,951	\$ 19,159,116
Water Utility				
Water Utility Fund	\$ 20,555,870	\$	\$ 17,384,235	\$ 21,431,834
Water Resources Dev Impact Fee Fund	3,537,005		1,908,291	12,453,300
Department total	\$ 24,092,875	\$	\$ 19,292,526	\$ 33,885,134

* 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 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	336.48	\$ 24,702,366	\$ 5,429,247	\$ 2,894,301	\$ 2,626,346	\$ 35,652,260
Special revenue funds						
Highway Fund	12.00	\$ 956,185	\$ 117,515	\$ 91,346	\$ 97,815	\$ 1,262,861
Community Center Fund	23.02	969,516	32,734	29,376	83,013	1,114,639
Total special revenue funds	35.02	\$ 1,925,701	\$ 150,249	\$ 120,722	\$ 180,828	\$ 2,377,500
Capital projects funds						
Capital Fund	2.00	\$ 196,040	\$ 24,093	\$ 19,252	\$ 15,380	\$ 254,765
Total capital projects funds	2.00	\$ 196,040	\$ 24,093	\$ 19,252	\$ 15,380	\$ 254,765
Enterprise funds						
Water Utility Fund	40.48	\$ 2,816,940	\$ 343,444	\$ 436,032	\$ 274,393	\$ 3,870,809
Stormwater Utility Fund	9.73	704,729	84,533	84,744	73,296	947,302
Total enterprise funds	50.21	\$ 3,521,669	\$ 427,977	\$ 520,776	\$ 347,689	\$ 4,818,111
Total all funds	423.71	\$ 30,345,776	\$ 6,031,566	\$ 3,555,051	\$ 3,170,243	\$ 43,102,636