

**Official Budget Forms**

**Town of Oro Valley**

**Fiscal year 2023**

# **Town of Oro Valley**

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**RESOLUTION NO. (R)22-27**

**A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF ORO VALLEY, ARIZONA, ADOPTING ESTIMATES OF THE AMOUNTS REQUIRED FOR THE FISCAL YEAR 2022/2023 AS A TENTATIVE BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES/EXPENSES FOR THE FISCAL YEAR 2022/2023; GIVING NOTICE OF THE TIME FOR THE FINAL PUBLIC HEARING FOR ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022/2023; PROVIDING FOR CONTINGENCIES; PROVIDING FOR THE USE OF FUNDS; SETTING THE LOCAL ALTERNATIVE EXPENDITURE LIMITATION FOR FISCAL YEAR 2022/2023**

**WHEREAS**, the A.R.S. 42-17101 requires that cities and towns in Arizona adopt a tentative budget by the third Monday in July of each year; and

**WHEREAS**, the Town Council and staff held Council Budget Study Sessions on May 11, 2022, and May 12, 2022, to establish and review the proposed budget; and

**WHEREAS**, adoption of the budget will allow the Town of Oro Valley local government to provide the necessary public services for the health, welfare and safety of its citizenry.

**NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council of the Town of Oro Valley, Arizona that:**

**SECTION 1.** The statements and schedules of the tentative budget for the fiscal year 2022/2023 accompany and be included as part of this Resolution as attached hereto.

**SECTION 2.** The statements and schedules herein contained be adopted for the purpose as hereafter set forth as the tentative budget for the Town of Oro Valley, Arizona for the fiscal year 2022/2023

**SECTION 3.** The statements setting forth the receipts, expenditures/expenses and amounts collectible for the fiscal year 2022/2023 accompany and be included as part of this resolution.

**SECTION 4** The local alternative expenditure limitation as noted on the Summary Schedule of Estimated Revenues and Expenditures/Expenses for the fiscal year 2022/2023 be included as part of this resolution.

**SECTION 4.** The Town Clerk is hereby authorized and directed to publish in the manner prescribed by law, the estimates of expenditures/expenses, as hereinafter set forth, together with a notice that the Town Council will meet for the purpose of final public hearing and for adoption of the budget for fiscal year 2022/2023 for the Town of Oro Valley, Arizona on the 15<sup>th</sup> of June 2022.

**SECTION 5.** The money from any fund may be used for any of the appropriations except money specifically restricted by State Law or by Town Ordinance or Resolution.

**SECTION 6.** The various Town officers and employees are hereby directed to perform all acts necessary or desirable to give effect to this resolution.

**PASSED AND ADOPTED** by the Mayor and Town Council of the Town of Oro Valley, Arizona, this 1<sup>st</sup> of June 2022.

**TOWN OF ORO VALLEY**

E-SIGNED by Joseph Winfield  
on 2022-06-06 06:29:55 MART

\_\_\_\_\_  
Joseph C. Winfield, Mayor

**ATTEST:**

E-SIGNED by Michael Standish  
on 2022-06-07 06:22:29 MART

\_\_\_\_\_  
Michael Standish, Town Clerk

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

E-SIGNED by Tobin Sidles  
on 2022-06-06 07:12:56 MART

\_\_\_\_\_  
Tobin Sidles, Legal Services Director

Date: \_\_\_\_\_

**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	Adopted/adjusted budgeted expenditures/expenses*	E	1	58,852,580	12,863,384	21,325,445	42,515,738	-	21,905,045	4,494,317	161,956,509
2022	Actual expenditures/expenses**	E	2	52,867,501	9,989,273	19,498,251	8,666,484	-	20,204,825	3,792,996	115,019,330
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	26,364,371	6,912,989	163,661	51,464,177	-	11,499,146	2,404,515	98,808,859
2023	Primary property tax levy	B	4	-	-	-	-		-	-	-
2023	Secondary property tax levy	B	5	-	-	-	-		-	-	-
2023	Estimated revenues other than property taxes	C	6	50,738,991	22,993,532	130,588	4,160,075	-	20,201,000	3,764,477	101,988,663
2023	Other financing sources	D	7	-	-	-	-	-	-	-	-
2023	Other financing (uses)	D	8	-	-	-	-	-	-	-	-
2023	Interfund transfers in	D	9	-	898,012	4,200,971	16,217,314	-	5,378,000	-	26,694,297
2023	Interfund Transfers (out)	D	10	16,446,977	9,463,380	-	121,500	-	662,440	-	26,694,297
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										
	Maintained for future capital projects										
	Maintained for future financial stability										
2023	Total financial resources available		12	60,656,385	21,341,153	4,495,220	71,720,066	-	36,415,706	6,168,992	200,797,522
2023	Budgeted expenditures/expenses	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**

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

	2022	2023
1	\$ 161,956,509	\$ 147,704,287
2		
3	161,956,509	147,704,287
4		
5	\$ 161,956,509	\$ 147,704,287
6	\$	\$

☒ X 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
<b>General Fund</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 20,542,707	\$ 25,320,335	\$ 24,505,959
Cable Franchise Tax	615,000	750,000	765,000
<b>Licenses and permits</b>			
Licenses	202,500	205,000	202,500
Permits	1,489,000	1,862,500	1,863,824
Fees	157,500	130,000	157,500
<b>Intergovernmental</b>			
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	
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
Fines	125,000	125,000	125,000
<b>Interest on investments</b>			
Interest Income	150,000	150,000	150,000
<b>Miscellaneous</b>			
Miscellaneous	264,000	248,825	249,000
<b>Total General Fund</b>	<b>\$ 47,073,196</b>	<b>\$ 53,086,162</b>	<b>\$ 50,738,991</b>

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

\* 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
<b>Enterprise funds</b>			
<b>Water Utility Fund</b>			
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
<b>Stormwater Utility Fund</b>			
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
<b>Total enterprise funds</b>	\$ 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
<b>Internal service funds</b>			
<b>Benefit Self Insurance Fund</b>			
Interest Income	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	3,994,317	3,813,492	3,759,477
	\$ 3,994,317	\$ 3,818,492	\$ 3,764,477
<b>Total internal service funds</b>	\$ 3,994,317	\$ 3,818,492	\$ 3,764,477
<b>Total all funds</b>	\$ 88,084,925	\$ 92,673,078	\$ 101,988,663

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

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

	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
<b>Fund/Department</b>				
<b>General Fund</b>				
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
<b>Total General Fund</b>	<b>\$ 58,852,580</b>	<b>\$</b>	<b>\$ 52,867,501</b>	<b>\$ 53,124,046</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 12,863,384</b>	<b>\$</b>	<b>\$ 9,989,273</b>	<b>\$ 22,963,155</b>
<b>Debt service funds</b>				
Municipal Debt Service Fund	\$ 21,325,445	\$	\$ 19,498,236	\$ 4,441,059
Oracle Rd. Improvement District Fund			15	
<b>Total debt service funds</b>	<b>\$ 21,325,445</b>	<b>\$</b>	<b>\$ 19,498,251</b>	<b>\$ 4,441,059</b>
<b>Capital projects funds</b>				
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
<b>Total capital projects funds</b>	<b>\$ 42,515,738</b>	<b>\$</b>	<b>\$ 8,666,484</b>	<b>\$ 40,033,234</b>
<b>Enterprise funds</b>				
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
<b>Total enterprise funds</b>	<b>\$ 21,905,045</b>	<b>\$</b>	<b>\$ 20,204,825</b>	<b>\$ 22,878,316</b>
<b>Internal service funds</b>				
Benefit Self Insurance Fund	\$ 4,494,317	\$	\$ 3,792,996	\$ 4,264,477
<b>Total internal service funds</b>	<b>\$ 4,494,317</b>	<b>\$</b>	<b>\$ 3,792,996</b>	<b>\$ 4,264,477</b>
<b>Total all funds</b>	<b>\$ 161,956,509</b>	<b>\$</b>	<b>\$ 115,019,330</b>	<b>\$ 147,704,287</b>

\* 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**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2022	2022	2022	2023
<b>Council</b>				
General Fund	\$ 188,720	\$	\$ 188,109	\$ 199,145
<b>Department total</b>	<u>\$ 188,720</u>	<u>\$</u>	<u>\$ 188,109</u>	<u>\$ 199,145</u>
<b>Clerk</b>				
General Fund	\$ 383,833	\$	\$ 380,230	\$ 420,087
<b>Department total</b>	<u>\$ 383,833</u>	<u>\$</u>	<u>\$ 380,230</u>	<u>\$ 420,087</u>
<b>Town Manager</b>				
General Fund	\$ 1,115,224	\$	\$ 1,107,750	\$ 1,151,222
<b>Department total</b>	<u>\$ 1,115,224</u>	<u>\$</u>	<u>\$ 1,107,750</u>	<u>\$ 1,151,222</u>
<b>Human Resources</b>				
General Fund	\$ 535,390	\$	\$ 472,390	\$ 569,112
<b>Department total</b>	<u>\$ 535,390</u>	<u>\$</u>	<u>\$ 472,390</u>	<u>\$ 569,112</u>
<b>Finance</b>				
General Fund	\$ 979,655	\$	\$ 944,743	\$ 1,102,115
<b>Department total</b>	<u>\$ 979,655</u>	<u>\$</u>	<u>\$ 944,743</u>	<u>\$ 1,102,115</u>
<b>Innovation and Technology</b>				
General Fund	\$ 4,346,583	\$	\$ 4,273,811	\$ 4,782,971
<b>Department total</b>	<u>\$ 4,346,583</u>	<u>\$</u>	<u>\$ 4,273,811</u>	<u>\$ 4,782,971</u>
<b>GeneralAdministration</b>				
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
<b>Department total</b>	<u>\$ 79,993,777</u>	<u>\$</u>	<u>\$ 42,800,830</u>	<u>\$ 57,142,635</u>
<b>Legal</b>				
General Fund	\$ 902,754	\$	\$ 883,661	\$ 1,011,342
<b>Department total</b>	<u>\$ 902,754</u>	<u>\$</u>	<u>\$ 883,661</u>	<u>\$ 1,011,342</u>
<b>Community and Economic Development</b>				
General Fund	\$ 3,044,614	\$	\$ 2,974,807	\$ 3,256,140
<b>Department total</b>	<u>\$ 3,044,614</u>	<u>\$</u>	<u>\$ 2,974,807</u>	<u>\$ 3,256,140</u>
<b>Parks and Recreation</b>				
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
<b>Department total</b>	<u>\$ 9,918,737</u>	<u>\$</u>	<u>\$ 9,128,989</u>	<u>\$ 16,029,996</u>
<b>Police</b>				
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
<b>Department total</b>	<u>\$ 19,023,250</u>	<u>\$</u>	<u>\$ 17,970,308</u>	<u>\$ 20,971,081</u>
<b>Town Court</b>				
General Fund	\$ 914,796	\$	\$ 792,786	\$ 1,053,081
<b>Department total</b>	<u>\$ 914,796</u>	<u>\$</u>	<u>\$ 792,786</u>	<u>\$ 1,053,081</u>
<b>Public Works</b>				
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
<b>Department total</b>	<u>\$ 14,205,169</u>	<u>\$</u>	<u>\$ 11,440,747</u>	<u>\$ 15,951,084</u>
<b>Water Utility</b>				
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
<b>Department total</b>	<u>\$ 26,404,007</u>	<u>\$</u>	<u>\$ 21,660,169</u>	<u>\$ 24,064,276</u>

\* 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**

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
<b>Fund</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
<b>General Fund</b>	328.89	\$ 21,905,206	\$ 5,280,911	\$ 2,796,804	\$ 2,343,852	\$ 32,326,773
<b>Special revenue funds</b>						
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
<b>Total special revenue funds</b>	34.77	\$ 1,680,872	\$ 133,527	\$ 133,559	\$ 158,904	\$ 2,106,862
<b>Capital projects funds</b>						
Capital Fund	2.00	\$ 190,000	\$ 23,123	\$ 34,230	\$ 14,610	\$ 261,963
<b>Total capital projects funds</b>	2.00	\$ 190,000	\$ 23,123	\$ 34,230	\$ 14,610	\$ 261,963
<b>Enterprise funds</b>						
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
<b>Total enterprise funds</b>	50.21	\$ 3,226,456	\$ 388,810	\$ 511,773	\$ 317,713	\$ 4,444,752
<b>Total all funds</b>	415.87	\$ 27,002,534	\$ 5,826,371	\$ 3,476,366	\$ 2,835,079	\$ 39,140,350