

Town of Oro Valley

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Fiscal year 2026

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Town of Oro Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h		Funds						
			General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds Available	Internal Service Funds	Total all funds
2025	Adopted/adjusted budgeted expenditures/expenses*	E 1	53,102,838	18,408,181	4,130,354	19,446,778	50,500,349	5,246,753	150,835,253
2025	Actual expenditures/expenses**	E 2	50,048,392	17,084,995	4,029,854	6,276,441	35,460,475	4,035,315	116,935,471
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	18,933,292	4,082,919	91,502	21,136,528	32,002,722	3,921,356	80,168,318
2026	Primary property tax levy	B 4	-						-
2026	Secondary property tax levy	B 5							-
2026	Estimated revenues other than property taxes	C 6	57,408,739	15,855,382	126,504	4,353,084	24,979,278	4,079,376	106,802,363
2026	Other financing sources	D 7	-	-	-	-	-	-	-
2026	Other financing (uses)	D 8	-	-	-	-	-	-	-
2026	Interfund transfers in	D 9	-	2,000,000	3,918,566	5,361,950	9,880,000	-	21,160,516
2026	Interfund Transfers (out)	D 10	7,288,279	1,716,268	-	2,272,965	9,883,004	-	21,160,516
2026	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								-
2026	Total financial resources available	12	69,053,752	20,222,033	4,136,572	28,578,597	56,978,996	8,000,732	186,970,681
2026	Budgeted expenditures/expenses	E 13	54,616,627	19,459,335	4,123,070	16,792,385	51,123,576	5,384,557	151,499,550

Expenditure limitation comparison		2025	2026
1	Budgeted expenditures/expenses	\$ 150,835,253	\$ 151,499,550
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	150,835,253	151,499,550
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 150,835,253	\$ 151,499,550
6	EEC expenditure limitation	\$ 170,938,815	\$ 175,243,841

☒ 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Local Sales Tax	\$ 27,993,025	\$ 26,243,039	\$ 27,844,136
Cable Franchise Tax	715,800	659,647	653,051
Licenses and permits			
Licenses	200,200	220,000	255,000
Permits	1,357,707	1,279,970	1,707,103
Fees	115,115	141,780	154,020
Intergovernmental			
State/County Shared	20,432,937	20,556,368	20,041,513
State Grants	150,567	74,566	91,851
Federal Grants	509,415	498,171	375,000
Reimbursements	1,981,555	2,141,306	2,320,362
Charges for services			
Reimbursements	155,000	135,000	135,000
Fees	994,128	1,081,171	1,096,760
Other	1,817,339	1,843,249	1,818,463
Fines and forfeits			
Fines	55,000	68,000	68,680
Interest on investments			
Interest Income	400,000	750,000	637,500
Miscellaneous			
Miscellaneous	229,000	717,680	210,300
Total General Fund	\$ 57,106,788	\$ 56,409,947	\$ 57,408,739

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 4,283,146	\$ 4,271,585	\$ 4,491,669
Permits	25,000	37,000	30,000
Interest Income	150,000	85,000	99,000
Other	3,000	7,453	2,500
	\$ 4,461,146	\$ 4,401,038	\$ 4,623,169
Services and Forfeitures			
Seizures and Forfeitures	\$ 100,000	\$ 5,000	\$ 20,000
Interest Income	5,000	20,000	20,000
	\$ 105,000	\$ 25,000	\$ 40,000
Community Center Fund			
Local Sales Tax	\$ 3,879,440	\$ 3,900,746	\$ 3,972,920
Charges for Services	6,626,727	7,612,893	7,159,243
Interest Income	16,682	10,000	22,500
Other	162,550	161,362	37,550
	\$ 10,685,399	\$ 11,685,001	\$ 11,192,213
Total special revenue funds	\$ 15,251,545	\$ 16,111,039	\$ 15,855,382

* 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.

Debt service funds

Municipal Debt Service Fund

Federal Grants	\$ 19,975	\$ 19,975	\$ 14,504
Interest Income	135,000	35,000	32,000
Miscellaneous	100,000	90,000	80,000
	\$ 254,975	\$ 144,975	\$ 126,504
Total debt service funds	\$ 254,975	\$ 144,975	\$ 126,504

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Capital projects funds			
Grants and Contributions Fund			
Federal Grants	\$ 3,209,195	\$ 767,195	\$ 1,019,550
State Grants	853,400	203,400	103,400
Interest Income	25,000	6,000	6,000
Miscellaneous	526,000		561,000
	\$ 4,613,595	\$ 976,595	\$ 1,689,950
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 230,027	\$ 592,971	\$ 488,915
Interest Income	38,000	95,000	100,000
	\$ 268,027	\$ 687,971	\$ 588,915
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 160,464	\$ 200,612	\$ 364,897
Interest Income	15,000	11,000	18,000
	\$ 175,464	\$ 211,612	\$ 382,897
Police Impact Fee Fund			
Development Impact Fees	\$ 44,035	\$ 132,227	\$ 104,596
Interest Income	350	2,500	3,000
	\$ 44,385	\$ 134,727	\$ 107,596
Capital Fund			
Miscellaneous	\$ 1,048,490	\$ 994,290	\$ 1,068,926
State Grants	1,000,000	1,000,000	
Interest Income	348,382	500,000	470,000
	\$ 2,396,872	\$ 2,494,290	\$ 1,538,926
PAG/RTA Fund			
State Grants	\$ 17,000	\$ 17,000	\$ 30,000
Other	28,125	35,156	
Interest Income	50,000	14,500	14,000
	\$ 95,125	\$ 66,656	\$ 44,000
Recreation in Lieu Fee Fund			
Interest Income	\$ 500	\$ 800	\$ 800
	\$ 500	\$ 800	\$ 800
Total capital projects funds	\$ 7,593,968	\$ 4,572,651	\$ 4,353,084

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Enterprise funds			
Water Utility Fund			
Water Sales	\$ 18,000,000	\$ 18,133,459	\$ 18,511,000
Charges for Services	3,424,000	3,452,098	3,457,000
Interest Income	100,000	300,000	100,000
State Grants		720,000	
Miscellaneous		53,099	20,000
	\$ 21,524,000	\$ 22,658,656	\$ 22,088,000
Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 1,270,841	\$ 860,000	\$ 930,078
Interest Income	275,000	300,000	175,000
Federal Grants	1,638,383		
State Grants		1,080,000	
	\$ 3,184,224	\$ 2,240,000	\$ 1,105,078
Stormwater Utility Fund			
Charges for Services	\$ 1,518,500	\$ 1,531,499	\$ 1,527,000
Interest Income	19,000	44,000	20,000
Federal Grants	210,000		239,200
	\$ 1,747,500	\$ 1,575,499	\$ 1,786,200
Total enterprise funds	\$ 26,455,724	\$ 26,474,155	\$ 24,979,278
Internal service funds			
Benefit Self Insurance Fund			
Interest Income	\$ 50,000	\$ 120,000	\$ 120,000
Miscellaneous	4,696,753	4,432,666	3,959,376
	\$ 4,746,753	\$ 4,552,666	\$ 4,079,376
Total internal service funds	\$ 4,746,753	\$ 4,552,666	\$ 4,079,376
Total all funds	\$ 111,409,753	\$ 108,265,433	\$ 106,802,363

* 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.

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Fund	\$	\$	\$	\$ 5,000,000
Transfer to Grants Fund				127,750
Transfer to Debt Service Fund				2,160,529
Total General Fund	\$	\$	\$	\$ 7,288,279
Special revenue funds				
Community Center Fund				1,716,268
Highway Fund			2,000,000	
Total special revenue funds	\$	\$	\$ 2,000,000	\$ 1,716,268
Debt service funds				
Municipal Debt Service Fund	\$	\$	\$ 3,918,566	\$
Total debt service funds	\$	\$	\$ 3,918,566	\$
Capital projects funds				
Grants and Contributions Fund	\$	\$	\$ 361,950	\$
Police Impact Fee Fund				38,765
Capital Fund			5,000,000	2,234,200
Total capital projects funds	\$	\$	\$ 5,361,950	\$ 2,272,965
Enterprise funds				
Water Utility Fund	\$	\$	\$	\$ 9,883,004
Water Resource Impact Fee Fund	\$	\$	\$ 9,880,000	
Total enterprise funds	\$	\$	\$ 9,880,000	\$ 9,883,004
Total all funds	\$	\$	\$ 21,160,516	\$ 21,160,516

**Town of Oro Valley
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Council	\$ 241,102	\$	\$ 231,102	\$ 216,163
Clerk	564,954		515,969	455,757
Town Manager's Office	1,742,926		1,676,703	1,748,332
Human Resources	764,005		674,467	739,702
Finance	867,767		863,551	885,087
Information Technology	6,022,838		6,005,533	6,024,671
Non Departmental	3,048,603		3,099,520	3,098,504
Legal	1,175,969		1,143,062	1,193,587
Community & Economic Development	4,289,037		3,908,457	4,278,783
Parks & Recreation	4,782,096		4,627,342	4,966,236
Police	20,220,736		19,699,447	21,367,410
Town Court	1,123,551		1,058,628	1,096,981
Public Works	6,944,467		6,544,611	6,545,414
Contingency Reserve	1,314,787			2,000,000
Total General Fund	\$ 53,102,838	\$	\$ 50,048,392	\$ 54,616,627
Special revenue funds				
Highway User Revenue Fund	\$ 8,296,303	\$	\$ 7,553,847	\$ 7,656,153
Seizures and Forfeitures	380,195		35,000	382,860
Community Center Fund	9,731,683		9,496,148	11,420,322
Total special revenue funds	\$ 18,408,181	\$	\$ 17,084,995	\$ 19,459,335
Debt service funds				
Municipal Debt Service Fund	\$ 4,130,354	\$	\$ 4,029,854	\$ 4,123,070
Total debt service funds	\$ 4,130,354	\$	\$ 4,029,854	\$ 4,123,070
Capital projects funds				
Grants and Contributions Fund	\$ 6,885,100	\$	\$ 898,600	\$ 2,042,500
Townwide Roadway Impact Fee Fund	400,000		12,929	1,051,232
Parks and Recreation Impact Fee Fund	185,000		3,000	437,001
Police Impact Fee Fund	50,000		43,575	50,572
Recreation in Lieu Fee Fund	18,216			18,216
Capital Fund	11,738,462		5,268,337	12,917,864
PAG/RTA Fund	170,000		50,000	275,000
Total capital projects funds	\$ 19,446,778	\$	\$ 6,276,441	\$ 16,792,385
Enterprise funds				
Water Utility Enterprise Fund	\$ 20,867,610	\$	\$ 19,086,427	\$ 22,252,928
Water Resources Dev Impact Fee Fund	27,203,135		14,671,376	26,450,132
Stormwater Utility Enterprise Fund	2,429,604		1,702,672	2,420,516
Total enterprise funds	\$ 50,500,349	\$	\$ 35,460,475	\$ 51,123,576
Internal service funds				
Benefit Self Insurance Fund	\$ 5,246,753	\$	\$ 4,035,315	\$ 5,384,557
Total internal service funds	\$ 5,246,753	\$	\$ 4,035,315	\$ 5,384,557
Total all funds	\$ 150,835,253	\$	\$ 116,935,471	\$ 151,499,550

* 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 2026

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2025	2025	2025	2026
Council				
General Fund	\$ 241,102	\$	\$ 231,102	\$ 216,163
Department total	<u>\$ 241,102</u>	<u>\$</u>	<u>\$ 231,102</u>	<u>\$ 216,163</u>
Clerk				
General Fund	\$ 564,954	\$	\$ 515,969	\$ 455,757
Department total	<u>\$ 564,954</u>	<u>\$</u>	<u>\$ 515,969</u>	<u>\$ 455,757</u>
Town Manager				
General Fund	\$ 1,742,926	\$	\$ 1,676,703	\$ 1,748,332
Department total	<u>\$ 1,742,926</u>	<u>\$</u>	<u>\$ 1,676,703</u>	<u>\$ 1,748,332</u>
Human Resources				
General Fund	\$ 764,005	\$	\$ 674,467	\$ 739,702
Department total	<u>\$ 764,005</u>	<u>\$</u>	<u>\$ 674,467</u>	<u>\$ 739,702</u>
Finance				
General Fund	\$ 867,767	\$	\$ 863,551	\$ 885,087
Department total	<u>\$ 867,767</u>	<u>\$</u>	<u>\$ 863,551</u>	<u>\$ 885,087</u>
Information Technology				
General Fund	\$ 6,022,838	\$	\$ 6,005,533	\$ 6,024,671
Department total	<u>\$ 6,022,838</u>	<u>\$</u>	<u>\$ 6,005,533</u>	<u>\$ 6,024,671</u>
Non Departmental				
General Fund	\$ 3,048,603	\$	\$ 3,099,520	\$ 3,098,504
General Fund - Contingency Reserve	1,314,787			2,000,000
Grants & Contributions Fund	800,000		135,000	700,000
Municipal Debt Service Fund	4,130,354		4,029,854	4,123,070
Benefits Self Insurance Fund	5,246,753		4,035,315	5,384,557
Capital Fund	11,738,462		5,231,337	12,917,864
Department total	<u>\$ 26,278,959</u>	<u>\$</u>	<u>\$ 16,531,026</u>	<u>\$ 28,223,995</u>
Legal				
General Fund	\$ 1,175,969	\$	\$ 1,143,062	\$ 1,193,587
Department total	<u>\$ 1,175,969</u>	<u>\$</u>	<u>\$ 1,143,062</u>	<u>\$ 1,193,587</u>
Community and Economic Development				
General Fund	\$ 4,289,037	\$	\$ 3,908,457	\$ 4,278,783
Department total	<u>\$ 4,289,037</u>	<u>\$</u>	<u>\$ 3,908,457</u>	<u>\$ 4,278,783</u>
Parks and Recreation				
General Fund	\$ 4,782,096	\$	\$ 4,627,342	\$ 4,966,236
Grants & Contributions Fund	4,000,000		99,500	
Parks & Recreation Impact Fee Fund	185,000		3,000	437,001
Recreation in Lieu Fee Fund	18,216			18,216
Community Center Fund	9,731,683		9,496,148	11,420,322
Department total	<u>\$ 18,716,995</u>	<u>\$</u>	<u>\$ 14,225,990</u>	<u>\$ 16,841,775</u>
Police				
General Fund	\$ 20,220,736	\$	\$ 19,699,447	\$ 21,367,410
Grants & Contributions Fund	562,450		536,450	171,500
Seizures and Forfeitures	380,195		35,000	382,860
Police Impact Fee Fund	50,000		43,575	50,572
Department total	<u>\$ 21,213,381</u>	<u>\$</u>	<u>\$ 20,314,472</u>	<u>\$ 21,972,342</u>
Town Court				
General Fund	\$ 1,123,551	\$	\$ 1,058,628	\$ 1,096,981
Department total	<u>\$ 1,123,551</u>	<u>\$</u>	<u>\$ 1,058,628</u>	<u>\$ 1,096,981</u>
Public Works				
General Fund	\$ 6,944,467	\$	\$ 6,544,611	\$ 6,545,414
Grants & Contributions Fund	1,522,650		127,650	1,171,000
Highway Fund	8,296,303		7,553,847	7,656,153
Stormwater Utility Fund	2,429,604		1,702,672	2,420,516
PAG/RTA Fund	170,000		50,000	275,000
Townwide Roadway Impact Fee Fund	400,000		12,929	1,051,232
Capital Fund			37,000	
Department total	<u>\$ 19,763,024</u>	<u>\$</u>	<u>\$ 16,028,708</u>	<u>\$ 19,119,315</u>
Water Utility				
Water Utility Fund	\$ 20,867,610	\$	\$ 19,086,427	\$ 22,252,928
Water Resources Dev Impact Fee Fund	27,203,135		14,671,376	26,450,132
Department total	<u>\$ 48,070,745</u>	<u>\$</u>	<u>\$ 33,757,803</u>	<u>\$ 48,703,060</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 2026

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
General Fund	338.32	\$ 26,970,890	\$ 4,655,884	\$ 2,894,039	\$ 2,933,263	\$ 37,454,076
Special revenue funds						
Highway Fund	12.00	\$ 1,003,158	\$ 120,379	\$ 110,188	\$ 114,493	\$ 1,348,218
Community Center Fund	23.03	1,108,320	34,847	48,650	117,411	1,309,228
Total special revenue funds	35.03	\$ 2,111,478	\$ 155,225	\$ 158,838	\$ 231,904	\$ 2,657,445
Enterprise funds						
Water Utility Fund	40.48	\$ 2,914,742	\$ 346,705	\$ 431,580	\$ 289,110	\$ 3,982,137
Stormwater Utility Fund	9.73	740,936	87,025	97,963	81,837	1,007,761
Total enterprise funds	50.21	\$ 3,655,678	\$ 433,730	\$ 529,543	\$ 370,947	\$ 4,989,898
Total all funds	423.55	\$ 32,738,046	\$ 5,244,839	\$ 3,582,421	\$ 3,536,114	\$ 45,101,420