

Official Budget Forms

Town of Oro Valley

Fiscal year 2027

Town of Oro Valley

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Fiscal year 2027

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Town of Oro Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

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
2026	Adopted/adjusted budgeted expenditures/expenses*	E 1	54,175,132	19,453,346	4,123,070	17,253,784	51,109,661	5,384,557	151,499,550
2026	Actual expenditures/expenses**	E 2	50,882,230	16,815,296	4,022,071	6,756,600	42,227,274	5,015,136	125,718,607
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	E 3	16,090,550	3,448,301	107,428	23,031,465	15,731,806	2,920,260	61,329,810
2027	Primary property tax levy	B 4	-						-
2027	Secondary property tax levy	B 5							-
2027	Estimated revenues other than property taxes	C 6	59,575,667	13,234,740	118,836	3,255,385	26,157,261	4,543,643	106,885,532
2027	Other financing sources	D 7	-	-	-	-	-	-	-
2027	Other financing (uses)	D 8	-	-	-	-	-	-	-
2027	Interfund transfers in	D 9	-	3,000,000	3,608,234	5,123,200	2,400,000	-	14,131,434
2027	Interfund Transfers (out)	D 10	7,693,886	-	-	4,034,696	2,402,852	-	14,131,434
2027	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								-
2027	Total financial resources available	12	67,972,332	19,683,041	3,834,498	27,375,354	41,886,215	7,463,903	168,215,343
2027	Budgeted expenditures/expenses	E 13	55,018,570	17,787,440	3,807,070	12,924,992	32,907,588	5,540,065	127,985,725

Expenditure limitation comparison		2026	2027
1	Budgeted expenditures/expenses	\$ 151,499,550	\$ 127,985,725
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	151,499,550	127,985,725
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 151,499,550	\$ 127,985,725
6	EEC expenditure limitation	\$ 175,243,841	\$ 179,794,919

☒ 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Local Sales Tax	\$ 27,844,136	\$ 27,184,288	\$ 29,349,980
Cable Franchise Tax	653,051	653,051	622,813
Licenses and permits			
Licenses	255,000	229,304	233,890
Permits	1,707,103	1,835,555	1,247,595
Fees	154,020	252,620	255,146
Intergovernmental			
State/County Shared	19,863,884	19,809,059	20,287,970
State Grants	91,851	146,851	182,397
Federal Grants	375,000	581,368	475,000
Reimbursements	2,320,362	2,320,362	2,837,181
Charges for services			
Reimbursements	135,000	135,000	135,000
Fees	1,096,760	1,224,275	1,247,623
Other	1,818,463	1,806,126	1,864,061
Fines and forfeits			
Fines	68,680	56,000	68,680
Interest on investments			
Interest Income	637,500	650,000	627,531
Miscellaneous			
Miscellaneous	210,300	218,100	140,800
Total General Fund	\$ 57,231,110	\$ 57,101,958	\$ 59,575,667

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 4,456,367	\$ 4,290,852	\$ 4,266,752
Permits	30,000	40,000	35,350
Interest Income	99,000	140,000	161,202
Other	2,500	50,489	2,500
	\$ 4,587,867	\$ 4,521,341	\$ 4,465,804
Services and Forfeitures			
Seizures and Forfeitures	\$ 20,000	\$ 19,000	\$ 20,000
Interest Income	20,000	13,378	20,000
	\$ 40,000	\$ 32,378	\$ 40,000
Community Center Fund			
Local Sales Tax	\$ 3,972,920	\$ 593,099	\$
Charges for Services	7,159,243	8,279,276	8,704,286
Interest Income	22,500	50,000	21,150
Other	37,550	37,802	3,500
	\$ 11,192,213	\$ 8,960,177	\$ 8,728,936
Total special revenue funds	\$ 15,820,079	\$ 13,513,896	\$ 13,234,740
Debt service funds			
Municipal Debt Service Fund			
Federal Grants	\$ 14,504	\$ 12,133	\$ 8,836
Interest Income	32,000	25,000	30,000
Miscellaneous	80,000	120,000	80,000
	\$ 126,504	\$ 157,133	\$ 118,836
Total debt service funds	\$ 126,504	\$ 157,133	\$ 118,836

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Capital projects funds			
Grants and Contributions Fund			
Federal Grants	\$ 1,019,550	\$ 292,318	\$ 83,200
State Grants	103,400	102,154	340,400
Interest Income	6,000	18,384	19,000
Miscellaneous	561,000		566,000
	\$ 1,689,950	\$ 412,856	\$ 1,008,600
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 488,915	\$ 625,952	\$ 192,255
Interest Income	100,000	110,000	100,000
	\$ 588,915	\$ 735,952	\$ 292,255
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 364,897	\$ 382,217	\$ 109,463
Interest Income	18,000	16,000	19,000
	\$ 382,897	\$ 398,217	\$ 128,463
Police Impact Fee Fund			
Development Impact Fees	\$ 104,596	\$ 140,087	\$ 36,203
Interest Income	3,000	3,600	4,000
	\$ 107,596	\$ 143,687	\$ 40,203
Capital Fund			
Miscellaneous	\$ 1,068,926	\$ 1,357,020	\$ 1,196,470
Interest Income	470,000	550,000	442,944
	\$ 1,538,926	\$ 1,907,020	\$ 1,639,414
PAG/RTA Fund			
State Grants	\$ 30,000	\$ 20,538	\$ 130,000
Interest Income	14,000	13,720	15,000
	\$ 44,000	\$ 34,258	\$ 145,000
Recreation in Lieu Fee Fund			
Interest Income	\$ 800	\$ 1,400	\$ 1,450
	\$ 800	\$ 1,400	\$ 1,450
Total capital projects funds	\$ 4,353,084	\$ 3,633,390	\$ 3,255,385

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Enterprise funds			
Water Utility Fund			
Water Sales	\$ 18,511,000	\$ 18,752,246	\$ 19,435,000
Charges for Services	3,457,000	3,428,800	3,427,500
Interest Income	100,000	400,000	245,000
State Grants		841,639	
Miscellaneous	20,000	22,388	
	\$ 22,088,000	\$ 23,445,073	\$ 23,107,500
Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 930,078	\$ 853,919	\$ 815,019
Interest Income	175,000	180,000	150,000
Federal Grants		1,262,459	
	\$ 1,105,078	\$ 2,296,378	\$ 965,019
Stormwater Utility Fund			
Charges for Services	\$ 1,527,000	\$ 1,543,429	\$ 1,758,800
Interest Income	20,000	48,000	45,000
Federal Grants	239,200	210,991	280,942
	\$ 1,786,200	\$ 1,802,420	\$ 2,084,742
Total enterprise funds	\$ 24,979,278	\$ 27,543,871	\$ 26,157,261
Internal service funds			
Benefit Self Insurance Fund			
Interest Income	\$ 120,000	\$ 158,000	\$ 119,000
Miscellaneous	3,959,376	3,782,073	4,424,643
	\$ 4,079,376	\$ 3,940,073	\$ 4,543,643
Total internal service funds	\$ 4,079,376	\$ 3,940,073	\$ 4,543,643
Total all funds	\$ 106,589,431	\$ 105,890,321	\$ 106,885,532

* 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 2027

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Fund	\$	\$	\$	\$ 4,000,000
Transfer to Grants Fund				123,200
Transfer to Debt Service Fund				3,570,686
Total General Fund	\$	\$	\$	\$ 7,693,886
Special revenue funds				
Community Center Fund				
Highway Fund			3,000,000	
Total special revenue funds	\$	\$	\$ 3,000,000	\$
Debt service funds				
Municipal Debt Service Fund	\$	\$	\$ 3,608,234	\$
Total debt service funds	\$	\$	\$ 3,608,234	\$
Capital projects funds				
Grants and Contributions Fund	\$	\$	\$ 123,200	\$
Police Impact Fee Fund				34,696
Capital Fund			4,000,000	3,000,000
Townwide Roadway Impact Fee Fund				1,000,000
PAG/RTA Fund			1,000,000	
Total capital projects funds	\$	\$	\$ 5,123,200	\$ 4,034,696
Enterprise funds				
Water Utility Fund	\$	\$	\$	\$ 2,402,852
Water Resource Impact Fee Fund	\$	\$	\$ 2,400,000	
Total enterprise funds	\$	\$	\$ 2,400,000	\$ 2,402,852
Total all funds	\$	\$	\$ 14,131,434	\$ 14,131,434

Town of Oro Valley
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Council	\$ 216,163	\$	\$ 203,163	\$ 215,480
Clerk	446,275		436,887	459,030
Town Manager's Office	1,738,771		1,749,402	1,854,148
Human Resources	744,887		709,060	750,802
Finance	885,087		884,808	887,430
Information Technology	6,021,164		5,777,034	5,969,593
Non Departmental	3,098,504		3,052,282	3,815,238
Legal	1,193,587		921,432	1,075,855
Community & Economic Development	4,275,011		4,009,588	4,224,650
Parks & Recreation	4,950,510		4,924,785	5,288,482
Police	21,333,810		20,695,667	20,595,219
Town Court	1,181,757		1,126,102	1,126,278
Public Works	6,551,005		6,392,019	6,756,365
Contingency Reserve	2,000,000	(461,399)		2,000,000
Total General Fund	\$ 54,636,531	\$ (461,399)	\$ 50,882,230	\$ 55,018,570
Special revenue funds				
Highway User Revenue Fund	\$ 7,656,153	\$	\$ 6,105,105	\$ 7,950,951
Seizures and Forfeitures	382,860		35,000	439,360
Community Center Fund	11,414,333		10,675,191	9,397,129
Total special revenue funds	\$ 19,453,346	\$	\$ 16,815,296	\$ 17,787,440
Debt service funds				
Municipal Debt Service Fund	\$ 4,123,070	\$	\$ 4,022,071	\$ 3,807,070
Total debt service funds	\$ 4,123,070	\$	\$ 4,022,071	\$ 3,807,070
Capital projects funds				
Grants and Contributions Fund	\$ 2,042,500	\$	\$ 575,338	\$ 1,109,400
Townwide Roadway Impact Fee Fund	1,051,232		4,287	955,294
Parks and Recreation Impact Fee Fund	437,001		2,001	487,471
Police Impact Fee Fund	50,572		572	50,707
Recreation in Lieu Fee Fund	18,216			18,216
Capital Fund	12,917,864	461,399	6,037,112	9,103,904
PAG/RTA Fund	275,000		137,290	1,200,000
Total capital projects funds	\$ 16,792,385	\$ 461,399	\$ 6,756,600	\$ 12,924,992
Enterprise funds				
Water Utility Enterprise Fund	\$ 22,256,516	\$	\$ 20,881,736	\$ 22,667,060
Water Resources Dev Impact Fee Fund	26,450,132		19,950,132	7,616,054
Stormwater Utility Enterprise Fund	2,403,013		1,395,406	2,624,474
Total enterprise funds	\$ 51,109,661	\$	\$ 42,227,274	\$ 32,907,588
Internal service funds				
Benefit Self Insurance Fund	\$ 5,384,557	\$	\$ 5,015,136	\$ 5,540,065
Total internal service funds	\$ 5,384,557	\$	\$ 5,015,136	\$ 5,540,065
Total all funds	\$ 151,499,550	\$	\$ 125,718,607	\$ 127,985,725

* 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 2027

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Department/Fund	2026	2026	2026	2027
Council				
General Fund	\$ 216,163	\$	\$ 203,163	\$ 215,480
Department total	<u>\$ 216,163</u>	<u>\$</u>	<u>\$ 203,163</u>	<u>\$ 215,480</u>
Clerk				
General Fund	\$ 446,275	\$	\$ 436,887	\$ 459,030
Department total	<u>\$ 446,275</u>	<u>\$</u>	<u>\$ 436,887</u>	<u>\$ 459,030</u>
Town Manager				
General Fund	\$ 1,738,771	\$	\$ 1,749,402	\$ 1,854,148
Department total	<u>\$ 1,738,771</u>	<u>\$</u>	<u>\$ 1,749,402</u>	<u>\$ 1,854,148</u>
Human Resources				
General Fund	\$ 744,887	\$	\$ 709,060	\$ 750,802
Department total	<u>\$ 744,887</u>	<u>\$</u>	<u>\$ 709,060</u>	<u>\$ 750,802</u>
Finance				
General Fund	\$ 885,087	\$	\$ 884,808	\$ 887,430
Department total	<u>\$ 885,087</u>	<u>\$</u>	<u>\$ 884,808</u>	<u>\$ 887,430</u>
Information Technology				
General Fund	\$ 6,021,164	\$	\$ 5,777,034	\$ 5,969,593
Department total	<u>\$ 6,021,164</u>	<u>\$</u>	<u>\$ 5,777,034</u>	<u>\$ 5,969,593</u>
Non Departmental				
General Fund	\$ 3,098,504	\$	\$ 3,052,282	\$ 3,815,238
General Fund - Contingency Reserve	2,000,000	(461,399)		2,000,000
Grants & Contributions Fund	700,000			700,000
Municipal Debt Service Fund	4,123,070		4,022,071	3,807,070
Benefits Self Insurance Fund	5,384,557		5,015,136	5,540,065
Capital Fund	12,917,864	461,399	6,037,112	9,103,904
Department total	<u>\$ 28,223,995</u>	<u>\$</u>	<u>\$ 18,126,601</u>	<u>\$ 24,966,277</u>
Legal				
General Fund	\$ 1,193,587	\$	\$ 921,432	\$ 1,075,855
Department total	<u>\$ 1,193,587</u>	<u>\$</u>	<u>\$ 921,432</u>	<u>\$ 1,075,855</u>
Community and Economic Development				
General Fund	\$ 4,275,011	\$	\$ 4,009,588	\$ 4,224,650
Department total	<u>\$ 4,275,011</u>	<u>\$</u>	<u>\$ 4,009,588</u>	<u>\$ 4,224,650</u>
Parks and Recreation				
General Fund	\$ 4,950,510	\$	\$ 4,924,785	\$ 5,288,482
Grants & Contributions Fund			67,765	
Parks & Recreation Impact Fee Fund	437,001		2,001	487,471
Recreation in Lieu Fee Fund	18,216			18,216
Community Center Fund	11,414,333		10,675,191	9,397,129
Department total	<u>\$ 16,820,060</u>	<u>\$</u>	<u>\$ 15,669,742</u>	<u>\$ 15,191,298</u>
Police				
General Fund	\$ 21,333,810	\$	\$ 20,695,667	\$ 20,595,219
Grants & Contributions Fund	171,500		238,896	409,400
Seizures and Forfeitures	382,860		35,000	439,360
Police Impact Fee Fund	50,572		572	50,707
Department total	<u>\$ 21,938,742</u>	<u>\$</u>	<u>\$ 20,970,135</u>	<u>\$ 21,494,686</u>
Town Court				
General Fund	\$ 1,181,757	\$	\$ 1,126,102	\$ 1,126,278
Department total	<u>\$ 1,181,757</u>	<u>\$</u>	<u>\$ 1,126,102</u>	<u>\$ 1,126,278</u>
Public Works				
General Fund	\$ 6,551,005	\$	\$ 6,392,019	\$ 6,756,365
Grants & Contributions Fund	1,171,000		268,677	
Highway Fund	7,656,153		6,105,105	7,950,951
Stormwater Utility Fund	2,403,013		1,395,406	2,624,474
PAG/RTA Fund	275,000		137,290	1,200,000
Townwide Roadway Impact Fee Fund	1,051,232		4,287	955,294
Department total	<u>\$ 19,107,403</u>	<u>\$</u>	<u>\$ 14,302,784</u>	<u>\$ 19,487,084</u>
Water Utility				
Water Utility Fund	\$ 22,256,516	\$	\$ 20,881,736	\$ 22,667,060
Water Resources Dev Impact Fee Fund	26,450,132		19,950,132	7,616,054
Department total	<u>\$ 48,706,648</u>	<u>\$</u>	<u>\$ 40,831,868</u>	<u>\$ 30,283,114</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 2027

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2027	2027	2027	2027	2027	2027
General Fund	337.78	\$ 27,317,084	\$ 3,114,388	\$ 3,305,254	\$ 3,123,869	\$ 36,860,595
Special revenue funds						
Highway Fund	12.00	\$ 1,032,171	\$ 123,654	\$ 123,458	\$ 118,187	\$ 1,397,470
Community Center Fund	24.33	1,238,138	35,631	38,969	132,092	1,444,830
Total special revenue funds	36.33	\$ 2,270,309	\$ 159,285	\$ 162,428	\$ 250,279	\$ 2,842,300
Enterprise funds						
Water Utility Fund	40.48	\$ 2,971,858	\$ 352,887	\$ 490,755	\$ 296,570	\$ 4,112,071
Stormwater Utility Fund	9.73	727,028	85,198	88,225	81,561	982,013
Total enterprise funds	50.21	\$ 3,698,886	\$ 438,085	\$ 578,981	\$ 378,131	\$ 5,094,083
Total all funds	424.31	\$ 33,286,279	\$ 3,711,758	\$ 4,046,662	\$ 3,752,280	\$ 44,796,979