Town of Oro Valley

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Fiscal year 2027

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

Fiscal year		Sch		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***		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	59,645,003	13,541,607	118,836	3,255,385	26,157,261	4,543,643	107,261,735
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		11							
	Maintained for future debt retirement									-
	Maintained for future capital projects									-
	Maintained for future financial stability									-
2027	Total financial resources available		12	68,041,667	19,989,908	3,834,498	27,375,354	41,886,215	7,463,903	168,591,545
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	$ 29,111,307
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	21,172,646
State Grants	91,851	146,851	146,851
Federal Grants	375,000	581,368	475,000
Reimbursements	2,320,362	2,320,362	2,296,060
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	$ 59,645,003

* 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	$	4,573,619
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	$	4,772,671
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	$	13,541,607

* 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.

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
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

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 Rescources 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

* 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.

Source of revenues		Estimated revenues 2026		Actual revenues* 2026		Estimated revenues 2027
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	$	107,261,735

* 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 Sources	Other financing 2027 (Uses)	Interfund transfers 2027 In	Interfund transfers 2027 (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

Department/Fund	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
Council				
General Fund	$ 216,163	$	$ 203,163	$ 215,480
Department total	$ 216,163	$	$ 203,163	$ 215,480
Clerk				
General Fund	$ 446,275	$	$ 436,887	$ 459,030
Department total	$ 446,275	$	$ 436,887	$ 459,030
Town Manager				
General Fund	$ 1,738,771	$	$ 1,749,402	$ 1,854,148
Department total	$ 1,738,771	$	$ 1,749,402	$ 1,854,148
Human Resources				
General Fund	$ 744,887	$	$ 709,060	$ 750,802
Department total	$ 744,887	$	$ 709,060	$ 750,802
Finance				
General Fund	$ 885,087	$	$ 884,808	$ 887,430
Department total	$ 885,087	$	$ 884,808	$ 887,430
Information Technology				
General Fund	$ 6,021,164	$	$ 5,777,034	$ 5,969,593
Department total	$ 6,021,164	$	$ 5,777,034	$ 5,969,593
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	$ 28,223,995	$	$ 18,126,601	$ 24,966,277
Legal				
General Fund	$ 1,193,587	$	$ 921,432	$ 1,075,855
Department total	$ 1,193,587	$	$ 921,432	$ 1,075,855
Community and Economic Development				
General Fund	$ 4,275,011	$	$ 4,009,588	$ 4,224,650
Department total	$ 4,275,011	$	$ 4,009,588	$ 4,224,650
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	$ 16,820,060	$	$ 15,669,742	$ 15,191,298
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	$ 21,938,742	$	$ 20,970,135	$ 21,494,686
Town Court				
General Fund	$ 1,181,757	$	$ 1,126,102	$ 1,126,278
Department total	$ 1,181,757	$	$ 1,126,102	$ 1,126,278
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	$ 19,107,403	$	$ 14,302,784	$ 19,487,084
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	$ 48,706,648	$	$ 40,831,868	$ 30,283,114

* 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

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 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