

TOWN MANAGER'S

RECOMMENDED BUDGET

FY 2025/26



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Town of Oro Valley
Town Manager's Recommended
Fiscal Year 2025/26 Budget
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April 28, 2025

I am proud to present the Town of Oro Valley balanced budget for Fiscal Year 2025/2026 (FY 25/26). This budget totals \$147.1 million, representing a decrease of \$3.7 million, or 2.5 percent less than the adopted FY 24/25 budget of \$150.8 million. The General Fund budget totals \$53.9 million, a 1.5% increase from the FY 24/25 budget of \$53.1 million. Town Council Strategic Plan priorities are reflected in the recommended budget for FY 25/26. The budget process involves the prudent allocation of resources across Town operations to improve the high service levels Oro Valley residents expect in order to live, work, play and prosper in our community.

The proposed budget reflects a strategy of fiscal conservatism in the face of anticipated financial headwinds. Driven by reductions in state revenue, slowing development, stagnant sales tax growth, and a five-year forecast indicating potential financial difficulties, the budget prioritizes maintaining core services while implementing significant cost-saving measures. Despite unavoidable increases in areas like utilities and debt service related to essential water infrastructure projects, the overall strategy aims to mitigate the impact of declining revenue and ensure long-term financial stability.

Total Town-wide budget appropriation of **\$147,146,661**, this is a \$3,688,592 or 2.5% decrease from the FY 24/25 adopted budget.

Personnel

FTEs

A slight decrease in overall Full-Time Equivalent (FTE) personnel, with only one new police officer position and several reclassifications, including part-time to full-time transitions in Transit and Police, offset by the elimination of two temporary project manager roles.

- Overall decrease of 1.42 FTEs
- Only one new FTE - Police Officer
- Elimination of two temporary CIP Project Manager positions
- Reclassifications of part-time to full-time in Transit, Police
- Various reclassifications (no impact on total FTEs)

Personnel Expenditures

Personnel expenditures are projected to grow modestly, factoring in police step increases and a 3% pay increase, while anticipating savings from retirements and turnover, as well as reduced medical insurance enrollment.

- General Fund personnel increase of 0.6%, Town-wide increase of 0.8%

- Assuming police steps and 3% pay increase
- Seeing retirements and turnover in FY 24/25, resulting in projected savings for the FY 25/26 recommended budget
- Decrease in medical insurance enrollment. More employees opting for high-deductible plan over PPO.

O&M

Operation and Maintenance (O&M) spending largely held flat, with General Fund increases driven by unavoidable utility, insurance, and vehicle replacement reserve costs, balanced against reductions in areas like professional services and travel; other increases are tied to revenue-generating programs and inflationary pressures.

- Departments instructed to keep O&M flat to FY 24/25. Many departments reduced O&M.
- General Fund increase in O&M of 2.5%, Water increase of 3.2%
- The Community Center Fund experienced an increase of \$734,895 (12.2%) in O&M expenses, primarily due to the following:
 - \$306,485 increase in golf contractor operating costs
 - \$176,000 allocated for minor assets, including:
 - \$60,000 for utility vehicles
 - \$45,000 for mower awnings
 - \$30,000 for fence repair
 - \$16,000 for replacement pool chlorinators
 - \$10,000 for new furniture in the golf entryway
 - \$18,000 for facility fitness equipment and other minor items
 - \$78,000 increase in credit card fees (on customer payments)
 - \$58,500 increase in janitorial and sanitation supplies
 - \$57,000 increase in building repair and maintenance costs
 - \$8,000 increase for termite treatments
 - \$5,000 increase for tennis and pickleball court washing
- **General Fund O&M - Largest Reductions:**
 - Outside professional services decreased by \$120,000
 - Minor assets and equipment decreased by \$74,000
 - Travel and training expenses decreased by \$68,000
 - Gasoline costs decreased by \$62,000
- **General Fund O&M - Largest Increases (Largely Unavoidable):**
 - Utilities increased by \$185,000
 - Insurance costs increased by \$99,000
 - Vehicle replacement reserves increased by \$95,000

- Other increases are related to programs with associated revenues (parks programs, golf contractor, credit card fees)
- Other increases are from cost inflation in software licenses and subscriptions, supplies, telecommunications.

Capital

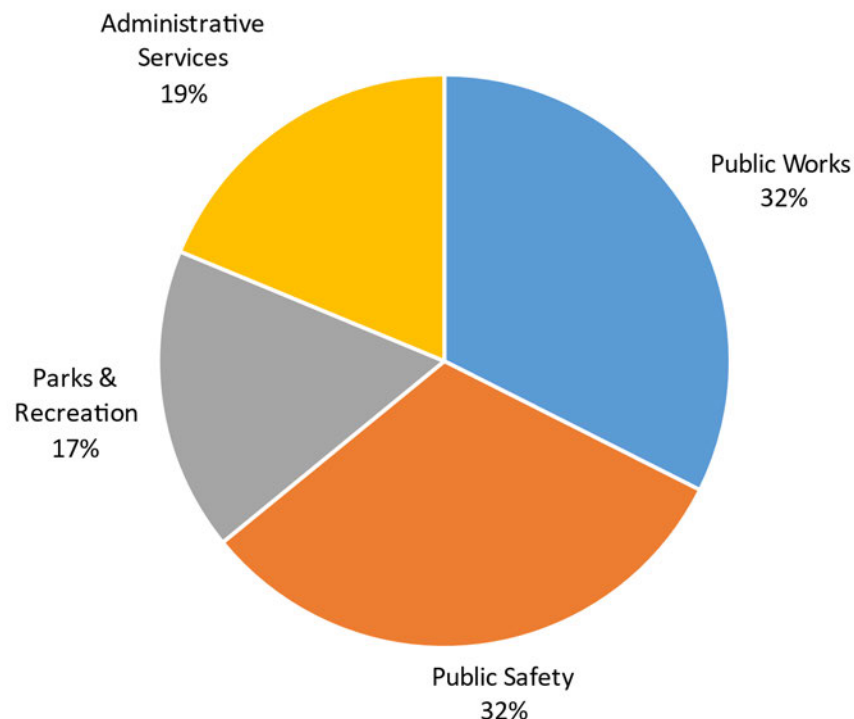
Capital project expenditures are substantially reduced in FY 25/26 following significant FY 24/25 projects, including the elevator upgrade, Town Court expansion and various water infrastructure improvements.

- Capital Fund reduction in capital of \$2.9 million or 31%, Town wide reduction of \$7.1 million
- Major CIP projects include Northwest Recharge, Recovery and Delivery System (NWRRDS) \$24.7 million, vehicle replacements \$3.3 million (offset with grant funding of \$937,000), pavement preservation \$3.1 million, pond at Vistoso Nature Preserve \$2 million, Community Center parking lot resurface \$950,000, completion of Town Court building expansion \$800,000
- Water system projects continue to be a large part of total capital representing about 59% of the recommended CIP budget for FY 25/26. The NWRRDS project is expected to be completed in FY 25/26.

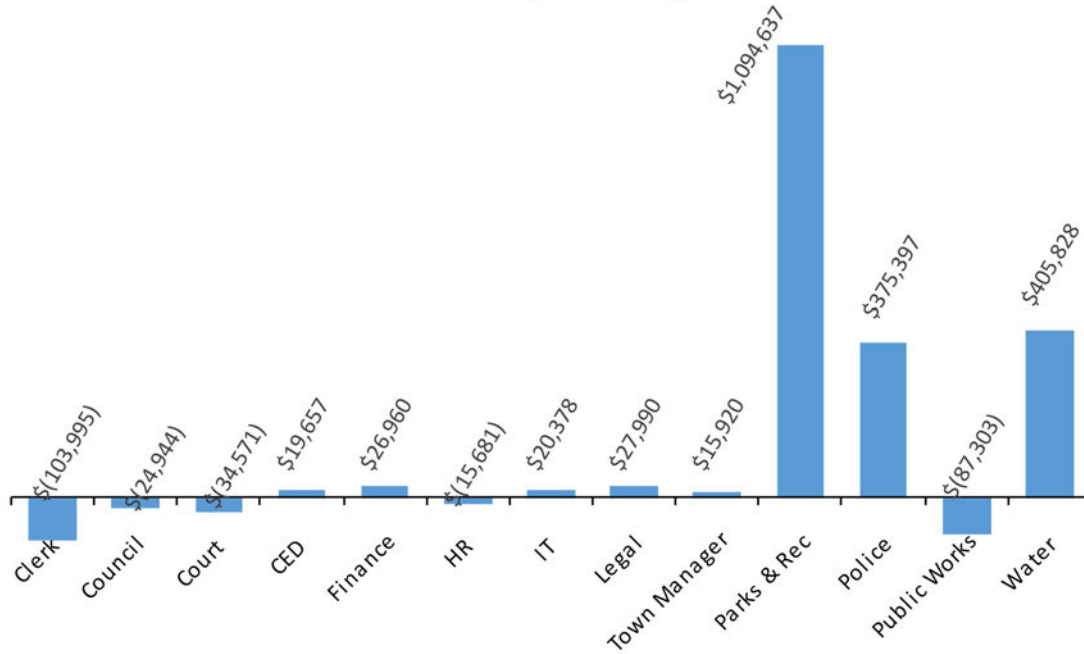
Debt Service

- The issuance of \$17.09 million in debt for Water infrastructure projects (\$6.08 million bonds, \$11.01 million WIFA loan) will increase debt service in the Water funds by \$1.2 million in FY 25/26.

FY 25/26 Town Wide Operating Expenditures (Public Works includes Water)



Personnel & O&M Budget Change FY25 to FY26



Parks & Rec. Change **\$1,094,637**

Parks & Rec General Fund **\$ 271,515**

Personnel	74,060
O&M	<u>197,455</u>
Natural gas & electricity	109,000
Water & sewage	54,985
Contract personnel services	30,000
Special events	26,400
Minor Assets	25,000
Net miscellaneous operating	15,960
Travel & training	(6,890)
Building repair & maintenance	(27,000)
Outside professional services	(30,000)

Parks & Rec Community Center Fund **\$ 823,122**

Personnel	88,227
O&M	<u>734,895</u>
Golf contractor	368,845
Outside professional services	103,550
Building repair & maintenance	57,000
Minor assets/equipment	163,500
Field supplies	41,500
Property tax	500

CONCLUSION

This Recommended Budget document is a direct reflection of the efforts and many hours contributed by staff from all Town departments, as well as input from the Town Council and residents. There was significant cross-departmental collaboration that occurred to work towards building a Recommended Budget that strives to meet community and organizational needs, while also bearing in mind the resource challenges we face. It is this exceptional collaboration and effort from our staff and the support of our Executive Leadership Team that have assisted me in putting together a Recommended Budget that hopefully reflects the desires and expectations of the Town Council and Oro Valley community. I especially want to recognize my budget team for their extraordinary work and countless hours in preparing the budget: Senior Budget Analyst Christopher Hutchison, Deputy Finance Director Wendy Gomez, Chief Financial Officer David Gephart, Deputy Town Manager Chris Cornelison and Assistant to the Town Manager Karl Shaddock.

Respectfully submitted,

A handwritten signature in black ink that reads "Jeff Wilkins". The signature is written in a cursive, flowing style.

Jeff Wilkins
Town Manager

Fund Balance Report

FY 2025/26 RECOMMENDED BUDGET

	Beginning Fund Balance	SOURCES		USES					Total Budget Appropriation ²	Transfers Out	Ending Fund Balance ³
		Revenue	Transfers In	Personnel	O&M	Capital	Debt Service	Contingency ¹			
General Fund	18,933,292	57,373,584	-	36,726,168	14,951,551	211,000	-	2,000,000	53,888,719	7,288,279	17,129,877
Special Revenue Funds											
Community Center Fund	2,825,030	11,192,213	-	1,310,810	6,738,334	2,748,700	229,060	500,000	11,526,904	1,716,268	1,274,070
Highway Fund	1,421,774	4,623,169	2,000,000	1,359,886	1,317,935	4,790,000	-	200,000	7,667,821	-	577,122
Seizures & Forfeitures	342,860	40,000	-	-	100,000	-	-	282,860	382,860	-	282,860
Debt Service Fund	91,502	126,504	3,918,566	-	10,000	-	4,013,070	100,000	4,123,070	-	113,502
Capital Project Funds											
Capital Fund	16,868,939	1,538,926	5,000,000	-	-	6,417,864	-	2,000,000	8,417,864	2,234,200	14,755,801
Grants & Contributions	17,815	1,689,950	361,950	-	771,500	1,171,000	-	100,000	2,042,500	-	127,215
TWDIF Fund	3,225,739	588,915	-	-	4,287	746,945	-	300,000	1,051,232	-	3,063,422
PAG/RTA Fund	447,141	79,156	-	-	80,000	75,000	-	120,000	275,000	-	371,297
Parks & Rec Impact Fee Fund	393,909	382,897	-	-	2,001	-	-	185,000	187,001	-	774,805
Police Impact Fee Fund	164,209	107,596	-	-	572	-	-	50,000	50,572	38,765	232,468
Rec In Lieu Fee Fund	18,776	800	-	-	-	-	-	18,216	18,216	-	19,576
Internal Service Funds											
Benefit Self Insurance Fund	3,412,422	4,673,870	-	-	4,673,870	-	-	500,000	5,173,870	-	3,412,422
Enterprise Funds											
Water Utility Fund	10,253,871	22,088,000	-	4,028,142	11,551,775	2,175,000	3,890,977	500,000	22,145,894	9,883,004	812,973
WRSDIF Fund	16,623,156	1,112,782	9,880,000	-	181,144	25,964,494	804,494	500,000	27,450,132	-	665,806
Stormwater Utility Fund	1,211,645	1,786,200	-	1,017,251	444,755	1,033,000	-	250,000	2,745,006	-	502,839
	76,252,079	107,404,562	21,160,516	44,442,257	40,827,724	45,333,003	8,937,601	7,606,076	147,146,661	21,160,516	44,116,056

Total Budget Appropriation² \$147,146,661

1 - Per Town budgetary and financial policy 1-1-4.0, the budget shall include contingency appropriation to provide for unanticipated increases in service delivery costs, emergencies, and needs that may arise through the fiscal year. The contingency appropriation, except Seizures and Forfeitures Funds, may only be expended upon Town Council approval.

2 - The total budget appropriation excludes transfers out and does not include non-cash outlays for depreciation or amortization.

3 - The ending fund balance excludes contingency reserves.

Fund Balances

	General Fund	Special Revenue Funds	Enterprise Funds		Capital Project Funds	Internal Service Funds	Debt Service Fund	Total
			Water	Stormwater				
Beginning Fund Balance	\$ 18,933,292	\$ 4,589,664	\$ 26,877,027	\$ 1,211,645	\$ 21,136,528	\$ 3,412,422	\$ 91,502	\$ 76,252,079
Revenues								
Taxes	\$ 28,497,187	\$ 3,972,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,470,106
Licenses and Permits	2,116,123	30,000	-	-	-	-	-	2,146,123
Fines	68,680	-	-	-	-	-	-	68,680
Water Sales	-	-	18,511,000	-	-	-	-	18,511,000
Charges for Services	3,015,068	7,159,243	3,457,000	1,527,000	35,156	-	-	15,193,467
State Shared Revenue	20,041,513	4,491,669	-	-	-	-	-	24,533,182
Intergovernmental	2,320,362	-	-	-	-	-	-	2,320,362
Grants	466,851	-	-	239,200	1,152,950	-	14,504	1,873,505
Seizures & Forfeitures	-	20,000	-	-	-	-	-	20,000
Impact Fees	-	-	937,782	-	958,408	-	-	1,896,190
Interest Income	637,500	141,500	275,000	20,000	611,800	-	32,000	1,717,800
Miscellaneous	210,300	40,050	20,000	-	1,629,926	4,673,870	80,000	6,654,146
Total Revenues	57,373,584	15,855,382	23,200,782	1,786,200	4,388,240	4,673,870	126,504	107,404,562
Transfers In	-	2,000,000	9,880,000	-	5,361,950	-	3,918,566	21,160,516
Total Sources	\$ 57,373,584	\$ 17,855,382	\$ 33,080,782	\$ 1,786,200	\$ 9,750,190	\$ 4,673,870	\$ 4,045,070	\$ 128,565,078
Expenditures								
Town Council	\$ 216,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,158
Town Manager's Office	1,758,846	-	-	-	-	-	-	1,758,846
Clerk	460,959	-	-	-	-	-	-	460,959
Human Resources	748,324	-	-	-	-	-	-	748,324
Finance	894,727	-	-	-	-	-	-	894,727
Information Technology	6,043,216	-	-	-	-	-	-	6,043,216
Legal	1,203,959	-	-	-	-	-	-	1,203,959
Town Court	1,088,980	-	-	-	-	-	-	1,088,980
Non-Departmental	2,960,504	-	-	-	656,860	4,673,870	10,000	8,301,234
Capital Projects	138,000	7,638,700	28,139,494	983,000	2,897,967	-	-	39,797,161
Comm. & Economic Dev.	4,308,694	-	-	-	-	-	-	4,308,694
Parks and Recreation	4,984,011	8,049,144	-	-	2,263,542	-	-	15,296,697
Police	20,503,583	100,000	-	-	665,250	-	-	21,268,833
Public Works	6,578,758	2,577,821	-	1,512,006	2,785,550	-	-	13,454,135
Water Utility	-	-	15,761,061	-	-	-	-	15,761,061
Debt Service	-	229,060	4,695,471	-	-	-	4,013,070	8,937,601
Contingency Reserve	2,000,000	982,860	1,000,000	250,000	2,773,216	500,000	100,000	7,606,076
Total Budget	\$ 53,888,719	\$ 19,577,585	\$ 49,596,026	\$ 2,745,006	\$ 12,042,385	\$ 5,173,870	\$ 4,123,070	\$ 147,146,661
Transfers Out	7,288,279	1,716,268	9,883,004	-	2,272,965	-	-	21,160,516
Total Uses	61,176,998	21,293,853	59,479,030	2,745,006	14,315,350	5,173,870	4,123,070	168,307,177
Sources Over/(Under) Uses	(3,803,414)	(3,438,471)	(26,398,248)	(958,806)	(4,565,160)	(500,000)	(78,000)	(39,742,100)
Ending Fund Balance⁽¹⁾	\$ 15,129,877	\$ 1,151,192	\$ 478,779	\$ 252,839	\$ 16,571,368	\$ 2,912,422	\$ 13,502	\$ 36,509,980
Ending Fund Balance⁽²⁾	\$ 17,129,877	\$ 2,134,052	\$ 1,478,779	\$ 502,839	\$ 19,344,584	\$ 3,412,422	\$ 113,502	\$ 44,116,056

(1) Includes use of contingency reserves

(2) Does not include use of contingency reserves

Expenditure Schedule by Fund

Fund/Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	% to Budget
General Fund					
Clerk	428,729	403,496	564,954	460,959	-18.4%
Community & Economic Development	3,148,683	3,548,853	4,289,037	4,308,694	0.5%
Council	197,987	184,698	241,102	216,158	-10.3%
Finance	888,629	825,859	867,767	894,727	3.1%
Non Departmental	3,173,309	4,635,814	3,048,603	3,098,504	1.6%
Human Resources	545,050	632,584	764,005	748,324	-2.1%
Information Technology	4,513,489	5,117,021	6,022,838	6,043,216	0.3%
Legal	1,030,534	1,071,067	1,175,969	1,203,959	2.4%
Parks and Recreation	3,858,974	4,464,202	4,782,096	4,984,011	4.2%
Police	19,768,568	20,170,048	20,220,736	20,503,583	1.4%
Public Works	5,889,330	6,535,148	6,944,467	6,578,758	-5.3%
Town Court	965,089	985,129	1,123,551	1,088,980	-3.1%
Town Manager's Office	1,354,290	1,596,585	1,742,926	1,758,846	0.9%
Subtotal	45,762,660	50,170,505	51,788,051	51,888,719	0.2%
Special Revenue Funds					
Community Center Fund	8,336,242	8,964,043	9,231,683	11,026,904	19.4%
Highway User Revenue Fund	4,662,246	6,215,406	8,096,303	7,467,821	-7.8%
Seizures & Forfeitures Funds	61,953	44,983	100,000	100,000	0.0%
Subtotal	13,060,441	15,224,433	17,427,986	18,594,725	6.7%
Debt Service Funds					
Municipal Debt Service Fund	4,037,583	4,037,583	4,030,354	4,023,070	-0.2%
Subtotal	4,037,583	4,037,583	4,030,354	4,023,070	-0.2%
Capital Project Funds					
Capital Fund	19,047,284	18,579,704	9,327,757	6,417,864	-31.2%
Grants & Contributions Fund	2,286,422	2,155,712	6,685,100	1,942,500	0.0%
Roadway Impact Fee Fund	4,175	1,157	100,000	751,232	651.2%
PAG/RTA Fund	700,195	471,950	50,000	155,000	210.0%
Parks and Recreation Impact Fee Fund	1,948	600,540	-	2,001	100.0%
Police Impact Fee Fund	557	154	-	572	100.0%
Subtotal	22,040,581	21,809,218	16,162,857	9,269,169	-42.7%
Enterprise Funds					
Water Utility	14,932,772	14,311,300	20,367,610	21,645,894	6.3%
Water Resources Dev. Impact Fee	2,946,082	11,226,516	26,703,135	26,950,132	0.9%
Stormwater Utility	1,771,621	1,487,716	2,179,604	2,495,006	14.5%
Subtotal	19,650,474	27,025,532	49,250,349	51,091,032	3.7%
Internal Service Funds					
Benefit Self Insurance	4,526,575	3,747,088	4,746,753	4,673,870	-1.5%
Subtotal	4,526,575	3,747,088	4,746,753	4,673,870	-1.5%
Total Expenditures - All Funds	\$ 109,078,314	\$ 122,014,357	\$ 143,406,350	\$ 139,540,585	-2.7%

Note: Does not include depreciation, amortization, interfund transfers or contingency amounts



Fiscal Year 2025/26

General Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Local Taxes	28,708,825	26,902,686	28,497,187	(211,638)	-0.7%
Licenses and Permits	1,673,022	1,641,750	2,116,123	443,101	26.5%
Federal Grants	509,415	498,171	375,000	(134,415)	-26.4%
State Grants	150,567	74,566	91,851	(58,716)	-39.0%
State Shared Revenues	20,432,937	20,556,368	20,041,513	(391,424)	-1.9%
Intergovernmental	1,981,555	2,141,306	2,320,362	338,807	17.1%
Charges for Services	2,966,467	3,059,420	3,015,068	48,601	1.6%
Fines	55,000	68,000	68,680	13,680	24.9%
Interest Income	400,000	750,000	637,500	237,500	59.4%
Miscellaneous	229,000	717,680	210,300	(18,700)	-8.2%
Total	\$ 57,106,788	\$ 56,409,947	\$ 57,373,584	\$ 266,796	0.5%
Expenditures and Other Uses					
Personnel	36,516,772	35,507,892	36,726,168	209,396	0.6%
Operations & Maintenance	14,590,879	14,380,325	14,951,551	360,672	2.5%
Capital Outlay	680,400	516,600	211,000	(469,400)	-69.0%
Transfer to Capital Fund	7,139,787	7,139,787	5,000,000	(2,139,787)	-30.0%
Transfer to Grants Fund	125,375	125,375	127,750	2,375	1.9%
Transfer to Debt Service Fund	2,138,179	1,888,179	2,160,529	22,350	1.0%
Total	\$ 61,191,392	\$ 59,558,158	\$ 59,176,998	\$ (2,014,394)	-3.3%
Increase/(Decrease)	\$ (4,084,604)	\$ (3,148,211)	\$ (1,803,414)		
Beginning Fund Balance			18,933,292		
Ending Fund Balance			17,129,877		
Reserve (30% of Expenditures)			15,566,616		



Fiscal Year 2025/26

Community Center Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Local Sales Tax	3,879,440	3,859,524	3,972,920	93,480	2.4%
Charges for Services	6,626,727	7,153,710	7,159,243	532,516	8.0%
Interest Income	16,682	7,000	22,500	5,818	34.9%
Miscellaneous	162,550	164,862	37,550	(125,000)	-76.9%
Total	\$ 10,685,399	\$ 11,185,096	\$ 11,192,213	\$ 506,813	4.7%
Expenditures and Other Uses					
Personnel	1,222,583	1,217,540	1,310,810	88,227	7.2%
Operations & Maintenance	6,003,439	5,621,074	6,738,334	734,895	12.2%
Debt Service	213,161	210,684	229,060	15,899	7.5%
Capital Outlay	1,792,500	1,408,737	2,748,700	956,200	53.3%
Transfer to Debt Service Fund	1,717,149	1,717,149	1,716,268	(881)	-0.1%
Total	\$ 10,948,832	\$ 10,175,184	\$ 12,743,172	\$ 1,794,340	16.4%
Increase/(Decrease)	\$ (263,433)	\$ 1,009,912	\$ (1,550,959)		
Beginning Fund Balance			\$ 2,825,030		
Ending Fund Balance			\$ 1,274,070		



Fiscal Year 2025/26

Highway Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Licenses and Permits	25,000	37,000	30,000	5,000	20.0%
State Shared Revenues	4,283,146	4,288,907	4,491,669	208,523	4.9%
Interest Income	150,000	100,000	99,000	(51,000)	-34.0%
Miscellaneous	3,000	3,231	2,500	(500)	-16.7%
Transfer from Capital Fund	4,000,000	4,000,000	2,000,000	(2,000,000)	-50.0%
Total	\$ 8,461,146	\$ 8,429,138	\$ 6,623,169	\$ (1,837,977)	-21.7%
Expenditures and Other Uses					
Personnel	1,333,798	1,322,820	1,359,886	26,088	2.0%
Operations & Maintenance	1,281,505	1,256,505	1,317,935	36,430	2.8%
Capital Outlay	5,481,000	5,034,086	4,790,000	(691,000)	-12.6%
Total	\$ 8,096,303	\$ 7,613,411	\$ 7,467,821	\$ (628,482)	-7.8%
Increase/(Decrease)	\$ 364,843	\$ 815,727	\$ (844,652)		
Beginning Fund Balance			\$ 1,421,774		
Ending Fund Balance			\$ 577,122		



Fiscal Year 2025/26

Seizures & Forfeitures Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Seizures and Forfeitures	100,000	5,000	20,000	(80,000)	-80.0%
Interest Income	5,000	20,000	20,000	15,000	300.0%
Total	\$ 105,000	\$ 25,000	\$ 40,000	\$ (65,000)	-61.9%
Expenditures and Other Uses					
Operations & Maintenance	100,000	35,000	100,000	-	0.0%
Total	\$ 100,000	\$ 35,000	\$ 100,000	\$ -	0.0%
Increase/(Decrease)	\$ 5,000	\$ (10,000)	\$ (60,000)		
Beginning Fund Balance			\$ 342,860		
Ending Fund Balance			\$ 282,860		



Fiscal Year 2025/26

Municipal Debt Service Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Subsidy	19,975	19,975	14,504	(5,471)	-27.4%
Interest Income	135,000	35,000	32,000	(103,000)	-76.3%
Miscellaneous	100,000	90,000	80,000	(20,000)	-20.0%
Transfer from General Fund	2,138,179	1,888,179	2,160,529	22,350	1.0%
Transfer from Police Impact Fee Fund	42,718	42,718	38,765	(3,953)	-9.3%
Transfer from Comm Center Fund	1,717,149	1,717,149	1,716,268	(881)	-0.1%
Transfer from Water Utility Fund	2,333	2,333	3,004	671	28.8%
Total	\$ 4,155,354	\$ 3,795,354	\$ 4,045,070	\$ (110,284)	-2.7%
Expenditures and Other Uses					
Operations & Maintenance	10,000	9,500	10,000	-	0.0%
Debt Service	4,020,354	4,020,354	4,013,070	(7,284)	-0.2%
Total	\$ 4,030,354	\$ 4,029,854	\$ 4,023,070	\$ (7,284)	-0.2%
Increase/(Decrease)	\$ 125,000	\$ (234,500)	\$ 22,000		
Beginning Fund Balance			\$ 91,502		
Ending Fund Balance			\$ 113,502		



Fiscal Year 2025/26

Capital Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
State Grants	1,000,000	1,000,000	-	(1,000,000)	-100.0%
Interest Income	348,382	500,000	470,000	121,618	34.9%
Miscellaneous	115,000	60,800	40,000	(75,000)	-65.2%
Vehicle Reserves	933,490	933,490	1,028,926	95,436	10.2%
Transfer from General Fund	7,139,787	7,139,787	5,000,000	(2,139,787)	-30.0%
Total	\$ 9,536,659	\$ 9,634,077	\$ 6,538,926	\$ (2,997,733)	-31.4%
Expenditures and Other Uses					
Operations & Maintenance	-	166,836	-	-	0.0%
Capital Outlay	9,327,757	5,101,501	6,417,864	(2,909,893)	-31.2%
Transfer to Grants Fund	2,174,530	174,530	234,200	(1,940,330)	-89.2%
Transfer to Highway Fund	4,000,000	4,000,000	2,000,000	(2,000,000)	-50.0%
Total	\$ 15,502,287	\$ 9,442,867	\$ 8,652,064	\$ (6,850,223)	-44.2%
Increase/(Decrease)	\$ (5,965,628)	\$ 191,210	\$ (2,113,138)		
Beginning Fund Balance			16,868,939		
Ending Fund Balance			\$ 14,755,801		



Fiscal Year 2025/26

Grants & Contributions Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Grants	3,209,195	767,195	1,019,550	(2,189,645)	-68.2%
State Grants	853,400	203,400	103,400	(750,000)	-87.9%
Interest Income	25,000	6,000	6,000	(19,000)	-76.0%
Miscellaneous	526,000	-	561,000	35,000	6.7%
Transfer from General Fund	125,375	125,375	127,750	2,375	1.9%
Transfer from Capital Fund	2,174,530	-	234,200	(1,940,330)	-89.2%
Total	\$ 6,913,500	\$ 1,101,970	\$ 2,051,900	\$ (4,861,600)	-70.3%
Expenditures and Other Uses					
Operations & Maintenance	670,950	205,950	771,500	100,550	15.0%
Capital Outlay	6,014,150	692,650	1,171,000	(4,843,150)	-80.5%
Total	\$ 6,685,100	\$ 898,600	\$ 1,942,500	\$ (4,742,600)	-70.9%
Increase/(Decrease)	\$ 228,400	\$ 203,370	\$ 109,400		
Beginning Fund Balance			\$ 17,815		
Ending Fund Balance			\$ 127,215		



Fiscal Year 2025/26

Townwide Roadway Development Impact Fee Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	230,027	592,971	488,915	258,888	112.5%
Interest Income	38,000	95,000	100,000	62,000	163.2%
Total	\$ 268,027	\$ 687,971	\$ 588,915	\$ 320,888	119.7%
Expenditures and Other Uses					
Operations & Maintenance	-	6,429	4,287	4,287	0.0%
Capital Outlay	100,000	6,500	746,945	646,945	646.9%
Total	\$ 100,000	\$ 12,929	\$ 751,232	\$ 651,232	651.2%
Increase/(Decrease)	\$ 168,027	\$ 675,042	\$ (162,317)		
Beginning Fund Balance			\$ 3,225,739		
Ending Fund Balance			\$ 3,063,422		



Fiscal Year 2025/26

PAG/RTA Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
State Grants	17,000	17,000	30,000	13,000	76.5%
Charges for Services	28,125	35,156	35,156	7,031	25.0%
Interest Income	50,000	14,500	14,000	(36,000)	-72.0%
Total	\$ 95,125	\$ 66,656	\$ 79,156	\$ (15,969)	-16.8%
Expenditures and Other Uses					
Operations & Maintenance	-	50,000	80,000	80,000	0.0%
Capital Outlay	50,000	-	75,000	25,000	50.0%
Total	\$ 50,000	\$ 50,000	\$ 155,000	\$ 105,000	210.0%
Increase/(Decrease)	45,125	16,656	(75,844)		
Beginning Fund Balance			\$ 447,141		
Ending Fund Balance			\$ 371,297		



Fiscal Year 2025/26

Parks and Recreation Impact Fee Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	160,464	200,612	364,897	204,433	127.4%
Interest Income	15,000	11,000	18,000	3,000	20.0%
Total	\$ 175,464	\$ 211,612	\$ 382,897	\$ 207,433	118.2%
Expenditures and Other Uses					
Operations & Maintenance	-	3,000	2,001	2,001	0.0%
Total	\$ -	\$ 3,000	\$ 2,001	\$ 2,001	0.0%
Increase/(Decrease)	\$ 175,464	\$ 208,612	\$ 380,896		
Beginning Fund Balance			\$ 393,909		
Ending Fund Balance			\$ 774,805		



Fiscal Year 2025/26

Police Impact Fee Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	44,035	132,227	104,596	60,561	137.5%
Interest Income	350	2,500	3,000	2,650	757.1%
Total	\$ 44,385	\$ 134,727	\$ 107,596	\$ 63,211	142.4%
Expenditures and Other Uses					
Operations & Maintenance	-	857	572	572	0.0%
Transfer to Debt Service Fund	42,718	42,718	38,765	(3,953)	-9.3%
Total	\$ 42,718	\$ 43,575	\$ 39,337	\$ (3,381)	-7.9%
Increase/(Decrease)	\$ 1,667	\$ 91,152	\$ 68,259		
Beginning Fund Balance			\$ 164,209		
Ending Fund Balance			\$ 232,468		



Fiscal Year 2025/26

Recreation In Lieu Fee Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Interest Income	500	800	800	300	60.0%
Total	\$ 500	\$ 800	\$ 800	\$ 300	60.0%
Expenditures and Other Uses					
Capital Outlay	-	-	-	-	0.0%
Total	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease)	\$ 500	\$ 800	\$ 800		
Beginning Fund Balance			18,776		
Ending Fund Balance			\$ 19,576		



Fiscal Year 2025/26

Benefit Self Insurance Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Self Ins Premiums - Employer	3,500,853	3,319,151	3,418,725	(82,128)	-2.3%
Self Ins Premiums - Employee	676,368	613,186	631,582	(44,786)	-6.6%
COBRA Premiums	67,401	31,593	32,541	(34,860)	-51.7%
Retiree Premiums	59,170	34,238	35,265	(23,905)	-40.4%
Interest Income	50,000	120,000	120,000	70,000	140.0%
Miscellaneous	392,961	425,564	435,757	42,796	10.9%
Total	\$ 4,746,753	\$ 4,543,732	\$ 4,673,870	\$ (72,883)	-1.5%
Expenditures and Other Uses					
Outside Professional Services	1,080,561	973,123	1,099,067	18,506	1.7%
Wellness Program	173,000	69,000	69,000	(104,000)	-60.1%
Claim Settlement	3,493,192	3,493,192	3,505,803	12,611	0.4%
Total	\$ 4,746,753	\$ 4,535,315	\$ 4,673,870	\$ (72,883)	-1.5%
Increase/(Decrease)	-	8,417	\$ -		
Beginning Fund Balance			\$ 3,412,422		
Ending Fund Balance			\$ 3,412,422		



Fiscal Year 2025/26

Water Utility Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Charges for Services	3,424,000	3,427,168	3,457,000	33,000	1.0%
Interest Income	100,000	300,000	100,000	-	0.0%
Miscellaneous	-	48,000	20,000	20,000	0.0%
Water Sales	18,000,000	17,781,054	18,511,000	511,000	2.8%
Bond Proceeds	-	2,433,820	-	-	-
Loan Proceeds	8,000,000	4,807,200	-	(8,000,000)	-100.0%
Total	\$ 29,524,000	\$ 28,797,242	\$ 22,088,000	\$ (7,436,000)	-25.2%
Expenses and Other Uses					
Personnel	3,992,428	3,739,348	4,028,142	35,714	0.9%
Operations & Maintenance	11,198,284	11,222,017	11,551,775	353,491	3.2%
Capital Outlay	1,785,330	1,581,058	2,175,000	389,670	21.8%
Debt Service	3,391,568	3,391,568	3,890,977	499,409	14.7%
Transfer to Debt Service Fund	2,333	2,333	3,004	671	28.8%
Transfer to Impact Fee Fund	6,860,000	8,000,000	9,880,000	3,020,000	44.0%
Cash Total *	\$ 27,229,943	\$ 27,936,324	\$ 31,528,898	\$ 4,298,955	15.8%
Increase/(Decrease)	\$ 2,294,057	\$ 860,918	\$ (9,440,898)		
Beginning Fund Balance			10,253,871		
Ending Fund Balance			\$ 812,973		

* Total expenses less non-cash outlays for depreciation & amortization



Fiscal Year 2025/26

Water Resource and System Development Impact Fee Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Grants	1,638,383	1,788,383	-	(1,638,383)	-100.0%
Impact Fees	1,270,841	1,190,590	937,782	(333,059)	-26.2%
Interest Income	275,000	300,000	175,000	(100,000)	-36.4%
Bond Proceeds	-	3,650,730	-	-	0.0%
Loan Proceeds	12,000,000	7,210,800	-	(12,000,000)	-100.0%
Transfer From Water Utility Fund	6,860,000	8,000,000	9,880,000	3,020,000	44.0%
Total	\$ 22,044,224	\$ 22,140,503	\$ 10,992,782	\$ (11,051,442)	-50.1%
Expenditures and Other Uses					
Operations & Maintenance	162,000	222,734	181,144	19,144	11.8%
Debt Service	55,711	55,711	804,494	748,783	1344.0%
Capital Outlay	26,485,424	17,670,930	25,964,494	(520,930)	-2.0%
Total	\$ 26,703,135	\$ 17,949,375	\$ 26,950,132	\$ 246,997	0.9%
Increase/(Decrease)	\$ (4,658,911)	\$ 4,191,128	\$ (15,957,350)		
Beginning Fund Balance			\$ 16,623,156		
Ending Fund Balance			\$ 665,806		



Fiscal Year 2025/26

Stormwater Utility Fund Fund Summary

	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Grants	210,000	-	239,200	-	13.9%
Charges for Services	1,518,500	1,527,949	1,527,000	8,500	0.6%
Interest Income	19,000	40,000	20,000	1,000	5.3%
Total	\$ 1,747,500	\$ 1,567,949	\$ 1,786,200	\$ 38,700	2.2%
Expenses and Other Uses					
Personnel	1,018,770	965,603	1,017,251	(1,519)	-0.1%
Operations & Maintenance	425,834	384,543	444,755	18,921	4.4%
Capital Outlay	735,000	70,000	1,033,000	298,000	40.5%
Cash Total *	\$ 2,179,604	\$ 1,420,146	\$ 2,495,006	\$ 315,402	14.5%
Increase/(Decrease)	\$ (432,104)	\$ 147,803	\$ (708,806)		
Beginning Fund Balance			1,211,645		
Ending Fund Balance			\$ 502,839		

* Total expenses less non-cash outlays for depreciation & amortization



Revenue Summary

Revenue for FY 25/26 is forecasted to total \$107,404,562. In comparison to the FY 24/25 budget, revenue is projected to decrease by approximately \$24.0 million, or 18.3%. This decrease is primarily attributable to the Water Utility budgeted debt issuance totaling \$20 million in FY 24/25 to fund water infrastructure projects, as well as due to grants.

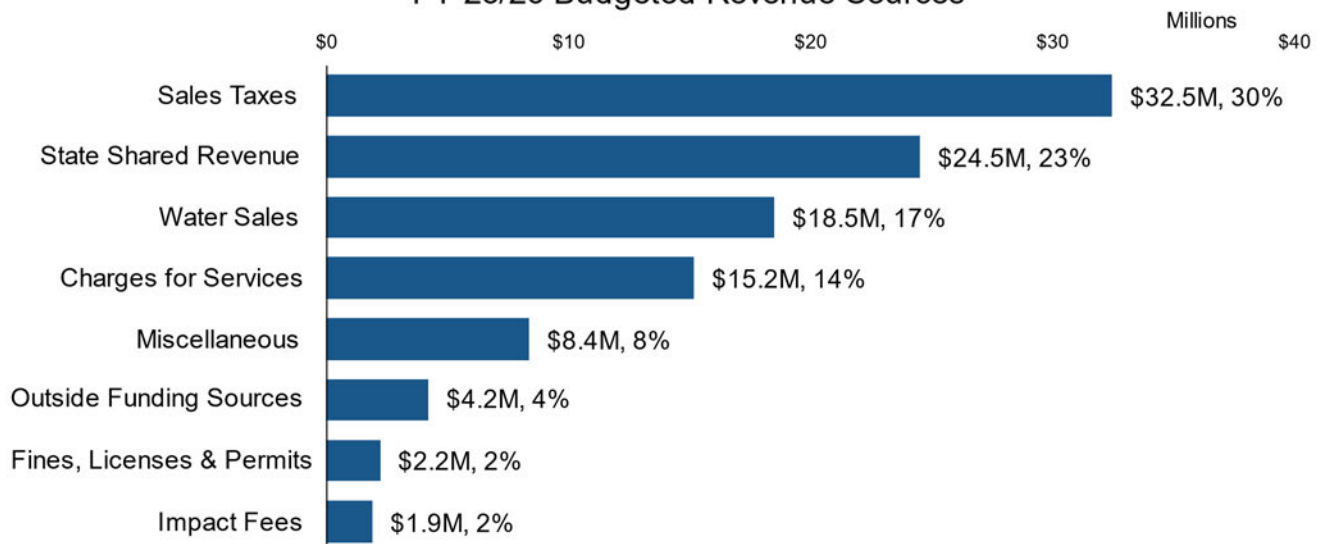
Forecasting revenues remains challenging due to significant uncertainties in the national economy. Consequently, projections are conservative yet strive for maximum accuracy. Nationally, despite signs of cooling inflation, the economy faces slowing growth and substantial policy uncertainty, although a U.S. recession is not anticipated. Arizona's economy is also projected to gradually decelerate in the coming year, influenced by slowing population growth, elevated interest rates, and sluggish national growth; however, job and income growth are still expected to outperform the nation. This economic outlook suggests modest growth in consumer spending-related revenues for FY 25/26. However, local sales tax revenues are forecasted to decrease by approximately \$149,000, or 0.5%, compared to FY 24/25 due to declining residential development.

While residential development is expected to taper off, commercial development is projected to increase in the upcoming fiscal year based on the expected timing of known projects.

Overall, state shared revenues are anticipated to decrease approximately \$339,000 or 1.9% compared to the prior fiscal year. State shared income tax revenues are expected to decrease 6.5%, state sales tax revenues are expected to increase 2%, highway user fund revenues are forecasted to increase by 4.9%, and vehicle license tax is expected to increase 5% over the prior year. The decrease in state shared income tax revenues is due to implementation of the 2.5% individual flat tax and growth is not expected until fiscal year 2026/27 at the earliest.

Depending on the revenue source, estimates are based on susceptibility to economic factors, current performance, economic drivers and indicators, information received from State reports and other sources. Refer to the Revenue Schedule by Fund for detailed changes in revenue from year to year.

FY 25/26 Budgeted Revenue Sources



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
General Fund						
Local Sales Tax:						
Local Sales Tax	27,213,164	26,779,181	27,993,025	26,243,039	27,844,136	-0.5%
Cable Franchise Fees	763,311	715,334	715,800	659,647	653,051	-8.8%
Total Local Sales Tax	27,976,475	27,494,515	28,708,825	26,902,686	28,497,187	-0.7%
License & Permit Fees:						
Business Licenses & Permits	206,005	206,918	200,200	220,000	255,000	27.4%
Residential Building Permits	1,085,416	1,326,813	951,806	946,970	908,066	-4.6%
Commercial Building Permits	1,042,431	398,687	360,856	285,000	750,077	107.9%
Sign Permits	25,557	17,389	20,020	16,000	13,260	-33.8%
Special Inspection Fees	12,936	11,290	10,010	6,780	6,120	-38.9%
Grading Permit Fees	115,994	29,275	25,025	70,000	76,500	205.7%
Road Permits	-	-	-	-	-	0.0%
Floodplain Use Permits	7,030	34,410	25,025	32,000	35,700	42.7%
Fire Permits & Fees	147,644	97,721	80,080	65,000	71,400	-10.8%
Total License & Permit Fees	2,643,013	2,122,503	1,673,022	1,641,750	2,116,123	26.5%
Federal Grants:						
DEA Overtime Reimbursement	21,992	5,765	41,415	25,000	42,000	1.4%
Miscellaneous Federal Grants	146,300	36,208	-	30,000	30,000	0.0%
HIDTA	(416)	-	-	-	-	0.0%
HIDTA-DEA	116,200	97,611	40,000	80,000	-	-100.0%
GOHS	80,339	68,822	48,000	100,000	88,000	83.3%
Homeland Security	214,844	88,387	380,000	263,171	215,000	-43.4%
Total Federal Grants	579,259	296,794	509,415	498,171	375,000	-26.4%
State Grants:						
School Resource Officers	-	66,566	75,567	69,758	71,851	-4.9%
Misc State Grants	74,267	84,912	75,000	4,808	20,000	-73.3%
Total State Grants	74,267	151,478	150,567	74,566	91,851	-39.0%
State/County Shared:						
State Income	9,082,721	12,779,482	10,276,631	10,276,631	9,612,969	-6.5%
State Sales	7,077,517	7,281,900	7,300,876	7,347,547	7,446,894	2.0%
Vehicle License Tax	2,421,489	2,438,980	2,520,803	2,642,901	2,646,824	5.0%
Smart & Safe	271,786	285,138	334,627	289,289	334,826	0.1%
Opioid Settlement	116,120	-	-	-	-	0.0%
Total State/County Shared	18,969,633	22,785,500	20,432,937	20,556,368	20,041,513	-1.9%
Other Intergovernmental:						
School Resource Officers	65,000	90,301	90,000	249,751	409,502	355.0%
RTA Reimbursements	1,778,249	1,930,657	1,886,000	1,886,000	1,904,860	1.0%
PCLD Reimbursements	14,272	6,183	5,555	5,555	6,000	8.0%
Total Other Intergovernmental	1,857,521	2,027,141	1,981,555	2,141,306	2,320,362	17.1%
Charges for Services:						
Court Costs	132,872	115,352	135,000	115,000	115,000	-14.8%
Public Defender Fees	-	-	-	-	-	0.0%
Zoning & Subdivision Fees	80,064	60,141	65,000	55,000	55,000	-15.4%
User Fees - Swimming Pool	437,575	519,719	512,340	503,251	509,500	-0.6%
User Fees - Fields & Courts	173,685	172,559	193,000	206,000	208,000	7.8%
User Fees - Miscellaneous	231,893	235,844	151,000	255,210	261,250	73.0%
Copy Services	-	-	-	-	-	0.0%
General Government Other	700	500	300	1,000	1,200	300.0%
Police Report Copying	7,052	7,801	7,100	5,000	6,000	-15.5%
Police Other	14,442	8,204	5,000	6,000	6,000	20.0%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Engineer Plan Review Fees	25,765	38,428	27,000	35,000	35,000	29.6%
Farebox	(1,407)	(230)	-	(100)	-	0.0%
Administrative Services	1,648,966	1,653,935	1,701,759	1,701,759	1,641,348	-3.5%
Real Property Rental Income	107,195	123,081	105,980	130,460	130,960	23.6%
Maps	200	70	100	110	110	10.0%
Impound Processing	17,850	16,650	15,000	13,000	13,000	-13.3%
Pawn Slips	300	300	300	300	300	0.0%
Police Fingerprinting	9,970	10,115	9,600	11,000	11,000	14.6%
Concession Sales	279	253	300	200	200	-33.3%
Public Record Request Fees	1,679	1,328	1,400	1,200	1,200	-14.3%
Court Security Fee	20,000	20,000	20,000	20,000	20,000	0.0%
Public Art In Lieu Fees	-	-	16,288	-	-	-100.0%
Merchandise Sales	-	9	-	30	-	0.0%
Total Charges for Services	2,909,080	2,984,059	2,966,467	3,059,420	3,015,068	1.6%
Fines:						
Fines	84,454	61,640	55,000	68,000	68,680	24.9%
Total Fines	84,454	61,640	55,000	68,000	68,680	24.9%
Interest Income:						
Interest - Investments	283,263	716,939	400,000	750,000	637,500	59.4%
Total Interest Income	283,263	716,939	400,000	750,000	637,500	59.4%
Miscellaneous:						
Donations	1,641,102	5,122	-	12,580	-	0.0%
Miscellaneous	343,107	315,421	20,000	485,000	20,000	0.0%
Special Events	7,225	39,178	4,000	15,000	10,000	150.0%
Insurance Recoveries	-	16,106	-	25,000	-	0.0%
In-Lieu Income	238,318	218,611	200,000	180,000	180,000	-10.0%
Sale of Assets	16,924	219	5,000	100	300	-94.0%
Total Miscellaneous	2,246,676	594,658	229,000	717,680	210,300	-8.2%
TOTAL GENERAL FUND	57,623,641	59,235,226	57,106,788	56,409,947	57,373,584	0.5%
Highway Fund						
License & Permit Fees:						
Road Permits	27,565	25,869	25,000	37,000	30,000	20.0%
Total License & Permit Fees	27,565	25,869	25,000	37,000	30,000	20.0%
State/County Shared:						
Highway User	4,129,268	4,221,036	4,283,146	4,288,907	4,491,669	4.9%
Total State/County Shared	4,129,268	4,221,036	4,283,146	4,288,907	4,491,669	4.9%
Interest Income:						
Interest - Investments	174,391	185,013	150,000	100,000	99,000	-34.0%
Total Interest Income	174,391	185,013	150,000	100,000	99,000	-34.0%
Miscellaneous:						
Miscellaneous	5,925	766	2,000	1,500	1,000	-50.0%
Insurance Recoveries	1,881	13,949	1,000	1,731	1,500	50.0%
Total Miscellaneous	7,806	14,715	3,000	3,231	2,500	-16.7%
TOTAL HIGHWAY FUND	4,339,030	4,446,633	4,461,146	4,429,138	4,623,169	3.6%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Grants & Contributions Fund						
Federal Grants:						
GOHS	14,034	12,791	174,000	10,000	25,000	-85.6%
Miscellaneous Federal Grants	3,631,034	2,096,836	2,792,695	514,695	994,550	-64.4%
Homeland Security	50,000	20,000	242,500	242,500	-	-100.0%
Total Federal Grants	3,695,068	2,129,627	3,209,195	767,195	1,019,550	-68.2%
State Grants:						
Miscellaneous State Grants	19,867	6,050	753,400	103,400	3,400	-99.5%
Opioid Settlement	-	33,631	100,000	35,000	100,000	0.0%
Total State Grants	19,867	39,681	853,400	138,400	103,400	-87.9%
Interest Income:						
Interest - Investments	53,863	24,514	25,000	6,000	6,000	-76.0%
Total Interest Income	53,863	24,514	25,000	6,000	6,000	-76.0%
Miscellaneous:						
Donations	-	-	26,000	-	61,000	134.6%
Miscellaneous	-	-	500,000	-	500,000	0.0%
Total Miscellaneous	-	-	526,000	-	561,000	6.7%
TOTAL GRANTS & CONTRIBUTIONS FUND	3,768,798	2,193,822	4,613,595	911,595	1,689,950	-63.4%
Seizures & Forfeitures Funds						
Interest Income:						
Interest - Investments	8,105	15,969	5,000	20,000	20,000	300.0%
Total Interest Income	8,105	15,969	5,000	20,000	20,000	300.0%
Miscellaneous:						
Forfeitures	46,177	129,883	100,000	5,000	20,000	-80.0%
Total Miscellaneous	46,177	129,883	100,000	5,000	20,000	-80.0%
TOTAL SEIZURES & FORFEITURES FUNDS	54,282	145,852	105,000	25,000	40,000	-61.9%
Community Center Fund						
Local Sales Tax:						
Local Sales Tax	3,713,654	3,803,267	3,879,440	3,859,524	3,972,920	2.4%
Total Local Sales Tax	3,713,654	3,803,267	3,879,440	3,859,524	3,972,920	2.4%
Charges for Services:						
User Fees - Daily Drop-In	57,289	83,829	76,000	74,142	75,625	-0.5%
User Fees - Member Dues	732,111	904,710	832,038	971,000	990,420	19.0%
User Fees - Recreation Programs	397,573	377,302	388,850	375,000	382,500	-1.6%
Rental Income	116,827	84,693	89,164	85,498	85,498	-4.1%
Concession Sales	103	145	100	120	122	22.0%
Management Contract Revenues	4,996,327	6,037,684	5,240,575	5,647,950	5,625,078	7.3%
Total Charges for Services	6,300,230	7,488,363	6,626,727	7,153,710	7,159,243	8.0%
Interest Income:						
Interest - Investments	50,784	23,640	16,682	3,000	22,500	34.9%
Total Interest Income	50,784	23,640	16,682	3,000	22,500	34.9%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Miscellaneous:						
Miscellaneous	159,050	159,050	159,050	159,050	34,050	-78.6%
Special Events	3,000	3,500	3,500	3,500	3,500	0.0%
Sale of Assets	11,293	1,518	-	118	-	0.0%
Insurance Recoveries	-	-	-	2,194	-	0.0%
Total Miscellaneous	173,343	164,068	162,550	164,862	37,550	-76.9%
TOTAL COMMUNITY CENTER FUND	10,238,011	11,479,338	10,685,399	11,181,096	11,192,213	4.7%
Municipal Debt Service Fund						
Interest Income:						
Interest - Investments	141,360	66,529	135,000	35,000	32,000	-76.3%
Total Interest Income	141,360	66,529	135,000	35,000	32,000	-76.3%
Federal Grants:						
Miscellaneous Grants	13,976	25,649	19,975	19,975	14,504	-27.4%
Total Federal Grants	13,976	25,649	19,975	19,975	14,504	-27.4%
Miscellaneous:						
Miscellaneous	93,082	94,980	100,000	90,000	80,000	-20.0%
Total Miscellaneous	93,082	94,980	100,000	90,000	80,000	-20.0%
TOTAL MUNICIPAL DEBT SERVICE FUND	248,418	187,158	254,975	144,975	126,504	-50.4%
Townwide Roadway Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	157,020	285,520	223,820	438,930	456,020	103.7%
Commercial Impact Fees	67,317	19,226	6,207	154,041	32,895	430.0%
Total Impact Fees	224,337	304,746	230,027	592,971	488,915	112.5%
Interest Income:						
Interest - Investments	19,946	69,997	38,000	95,000	100,000	163.2%
Total Interest Income	19,946	69,997	38,000	95,000	100,000	163.2%
TOTAL ROADWAY IMPACT FEE FUND	244,283	374,743	268,027	687,971	588,915	119.7%
PAG/RTA Fund						
State Grants:						
PAG Reimbursements	5,000	-	-	-	30,000	0.0%
RTA Reimbursements	566,239	22,042	17,000	17,000	-	-100.0%
Total State Grants	571,239	22,042	17,000	17,000	30,000	76.5%
Interest Income:						
Interest - Investments	7,489	24,616	50,000	14,500	14,000	-72.0%
Total Interest Income	7,489	24,616	50,000	14,500	14,000	-72.0%
Charges for Services:						
Real Property Rental Income	28,711	35,156	28,125	35,156	35,156	25.0%
Total Charges for Services	28,711	35,156	28,125	35,156	35,156	25.0%
TOTAL PAG/RTA FUND	607,439	81,814	95,125	66,656	79,156	-16.8%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Parks & Recreation Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	122,590	88,536	158,042	150,784	356,618	125.6%
Commercial Impact Fees	20,647	13,918	2,422	49,828	8,279	241.8%
Total Impact Fees	143,237	102,454	160,464	200,612	364,897	127.4%
Interest Income:						
Interest - Investments	5,578	12,558	15,000	11,000	18,000	20.0%
Total Interest Income	5,578	12,558	15,000	11,000	18,000	20.0%
TOTAL PARKS IMPACT FEE FUND	148,815	115,012	175,464	211,612	382,897	118.2%
Police Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	33,664	49,242	42,389	90,810	95,561	125.4%
Commercial Impact Fees	17,970	5,111	1,646	41,417	9,035	448.9%
Total Impact Fees	51,634	54,353	44,035	132,227	104,596	137.5%
Interest Income:						
Interest - Investments	246	989	350	2,500	3,000	757.1%
Total Interest Income	246	989	350	2,500	3,000	757.1%
TOTAL POLICE IMPACT FEE FUND	51,880	55,342	44,385	134,727	107,596	142.4%
Capital Fund						
State Grants:						
Misc State Grants	-	-	1,000,000	1,000,000	-	-100.0%
RTA Reimbursements	-	420,000	-	-	-	0.0%
Total State Grants	-	420,000	1,000,000	1,000,000	-	-100.0%
Other Intergovernmental:						
RTA Reimbursements	-	44,000	-	-	-	0.0%
Total Other Intergovernmental	-	44,000	-	-	-	0.0%
Interest Income:						
Interest - Investments	467,728	716,598	348,382	500,000	470,000	34.9%
Total Interest Income	467,728	716,598	348,382	500,000	470,000	34.9%
Miscellaneous:						
Vehicle Reserves	820,008	892,540	933,490	933,490	1,028,926	10.2%
Insurance Recoveries	51,229	131,977	15,000	40,000	20,000	33.3%
Sale of Assets	113,204	71,733	100,000	20,000	20,000	-80.0%
Miscellaneous	2,486	35	-	800	-	0.0%
Total Miscellaneous	986,927	1,096,285	1,048,490	994,290	1,068,926	1.9%
TOTAL CAPITAL FUND	1,454,655	2,276,883	2,396,872	2,494,290	1,538,926	-35.8%
Benefit Self Insurance Fund						
Interest Income:						
Interest - Investments	30,234	99,180	50,000	120,000	120,000	140.0%
Total Interest Income	30,234	99,180	50,000	120,000	120,000	140.0%
Miscellaneous:						
Self Insurance Premiums - Employer	2,823,798	3,083,844	3,500,853	3,319,151	3,418,725	-2.3%
Self Insurance Premiums - Employee	679,145	589,062	676,368	613,186	631,582	-6.6%
COBRA Premiums	65,133	50,919	67,401	31,593	32,541	-51.7%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Retiree Premiums	49,601	51,043	59,170	34,238	35,265	-40.4%
Miscellaneous	893,033	397,338	392,961	425,564	435,757	10.9%
Total Miscellaneous	4,510,710	4,172,206	4,696,753	4,423,733	4,553,870	-3.0%
TOTAL BENEFIT SELF INSURANCE FUND	4,540,944	4,271,386	4,746,753	4,543,733	4,673,870	-1.5%
Water Utility Fund						
Water Sales:						
Residential Water Sales	10,552,884	11,658,979	13,100,000	12,914,014	13,600,000	3.8%
Commercial Water Sales	1,034,275	1,101,693	1,170,000	1,194,098	1,200,000	2.6%
Irrigation Water Sales	1,381,212	1,908,499	2,069,000	2,095,922	2,130,000	2.9%
Turf Related Water Sales	1,232,238	1,420,013	1,412,000	1,420,000	1,420,000	0.6%
Construction Water Sales	339,074	163,718	249,000	157,020	161,000	-35.3%
Total Water Sales	14,539,683	16,252,902	18,000,000	17,781,054	18,511,000	2.8%
Charges for Services:						
Engineer Plan Review Fees	2,837	5,688	3,000	3,000	3,000	0.0%
Construction Inspection Fees	6,475	4,665	5,000	6,000	4,000	-20.0%
Misc Service Revenue	29,095	59,502	25,000	10,000	10,000	-60.0%
Backflow-Install Permit Fee	2,405	4,365	3,000	3,000	3,000	0.0%
Sewer Fees	388,768	396,914	400,000	400,000	400,000	0.0%
Late Fees	90,296	107,338	100,000	108,000	120,000	20.0%
NSF Fees	3,741	6,979	5,000	9,000	9,000	80.0%
Rain Sensors	-	8	-	-	-	0.0%
Meter Income	61,998	73,691	50,000	41,000	45,000	-10.0%
New Service Establish Fees	75,495	66,990	75,000	67,000	65,000	-13.3%
Reconnect Fees	9,715	51,865	40,000	55,000	50,000	25.0%
Groundwater Preservation Fee	2,256,987	2,391,910	2,600,000	2,580,000	2,600,000	0.0%
Backflow Fees	-	-	-	27,168	30,000	0.0%
Other	124,198	118,560	118,000	118,000	118,000	0.0%
Total Charges for Services	3,052,010	3,288,475	3,424,000	3,427,168	3,457,000	1.0%
Interest Income:						
Interest - Investments	107,411	373,269	100,000	300,000	100,000	0.0%
Total Interest Income	107,411	373,269	100,000	300,000	100,000	0.0%
Miscellaneous:						
Miscellaneous	121,930	20,270	-	43,000	20,000	0.0%
Insurance Recoveries	9,102	5,881	-	5,000	-	0.0%
Sale of Assets	11,000	12,600	-	-	-	0.0%
Total Miscellaneous	142,032	38,751	-	48,000	20,000	0.0%
Other Financing Sources:						
Loan Proceeds	-	-	8,000,000	4,807,200	-	-100.0%
Bond Proceeds	-	-	-	2,433,820	-	0.0%
Total Other Financing Sources	-	-	8,000,000	7,241,020	-	-100.0%
TOTAL WATER UTILITY FUND	17,841,136	19,953,397	29,524,000	28,797,242	22,088,000	-25.2%
Water Resources Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	1,576,047	1,629,123	1,092,177	887,550	830,310	-24.0%
Commercial Impact Fees	242,336	738,282	178,664	303,040	107,472	-39.8%
Total Impact Fees	1,818,383	2,367,405	1,270,841	1,190,590	937,782	-26.2%

Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Forecast FY 2025	Adopted FY 2026	% to Budget
Federal Grants						
Misc Federal Grants	-	-	1,638,383	1,638,383	-	-100.0%
Total Federal Grants	-	-	1,638,383	1,638,383	-	-100.0%
Interest Income:						
Interest - Investments	172,178	451,850	275,000	300,000	175,000	-36.4%
Total Interest Income	172,178	451,850	275,000	300,000	175,000	-36.4%
Other Financing Sources:						
Loan Proceeds	-	-	12,000,000	7,210,800	-	-100.0%
Bond Proceeds	-	-	-	3,650,730	-	0.0%
Total Other Financing Sources	-	-	12,000,000	10,861,530	-	-100.0%
TOTAL WRSDIF FUND	1,990,561	2,819,255	15,184,224	13,990,503	1,112,782	-92.7%
Stormwater Utility Fund						
Federal Grants:						
Miscellaneous Federal Grants	-	-	210,000	-	239,200	13.9%
Total Federal Grants	-	-	210,000	-	239,200	13.9%
Charges for Services:						
Late Fees	310	1,256	1,500	-	1,500	0.0%
Stormwater Utility Fee	1,477,096	1,520,962	1,517,000	1,527,949	1,525,500	0.6%
Total Charges for Services	1,477,406	1,522,218	1,518,500	1,527,949	1,527,000	0.6%
Interest Income:						
Interest - Investments	11,683	29,206	19,000	40,000	20,000	5.3%
Total Interest Income	11,683	29,206	19,000	40,000	20,000	5.3%
Miscellaneous:						
Miscellaneous	-	21	-	-	-	0.0%
Total Miscellaneous	-	21	-	-	-	0.0%
TOTAL STORMWATER UTILITY FUND	1,489,089	1,551,445	1,747,500	1,567,949	1,786,200	2.2%
Recreation In Lieu Fee Fund						
Interest Income:						
Interest - Investments	91	841	500	800	800	60.0%
Total Interest Income	91	841	500	800	800	60.0%
TOTAL REC IN LIEU FEE FUND	91	841	500	800	800	60.0%
TOTAL REVENUE - ALL FUNDS	\$ 104,641,073	109,188,147	131,409,753	125,597,234	\$ 107,404,562	-18.3%

Note: Does not include interfund transfers or carry-forward balances

Capital Expenditures by Fund

Fund	FY25/26 Recommended Budget	Operating/ CIP	Department
GENERAL FUND			
3D Scene Scanner (Police)	138,000	CIP	
DG for drainage channel near field 6 at Naranja Park	48,000	Operating	Public Works
Equipment Major Rehabilitation	25,000	Operating	Public Works
TOTAL GENERAL FUND	\$ 211,000		
COMMUNITY CENTER FUND			
36 Hole - Greenmaster Mowers Replacement - TriFlex 3300 Hydraulic (Greens Unit) 2@\$60K	120,000	CIP	
36 Hole - South Pump Station	510,000	CIP	
Artificial Turf Installation at Community Center Entrance	150,000	CIP	
Community Center Parking Lot Resurface	950,000	CIP	
CRC ADA Exterior Restroom	325,000	CIP	
CRC Exterior Stucco Repair and Painting	190,500	CIP	
Equipment Replacement (Golf Maintenance) - Reelmaster Mower	105,000	CIP	
Pusch Ridge Tennis Bleachers and ADA Accessibility	198,200	CIP	
Vistoso Trails Nature Preserve Site Improvements	200,000	CIP	
TOTAL COMMUNITY CENTER FUND	\$ 2,748,700		
HIGHWAY FUND			
Public Works Operations Laydown Yard (Electricity)	50,000	CIP	
La Cañada Bridge Deck Repair (Northbound)	50,000	CIP	
La Cañada Cobo Improvement	100,000	CIP	
Lambert Lane MUP (La Cholla to Wild Creek Dr)	350,000	CIP	
Pavement Preservation - Roadways	3,090,000	Operating/CIP	Public Works
Shannon Road Improvements	400,000	CIP	
Traffic Signal at Tangerine Rd / Mussette Dr	750,000	CIP	
TOTAL HIGHWAY FUND	\$ 4,790,000		
CAPITAL FUND			
680 Fuel Station Renovation	449,550	CIP	
Annual Sidewalk Program	100,000	CIP	
Capacity for unplanned vehicle accidents/losses	50,000	Operating	Non-Dept.
Fuel Management Software (Gasboy Replacement)	70,000	CIP	
Pavement Preservation - Non Roadways	115,000	CIP	
Police Facility Programming	397,750	CIP	
Police vehicle for new officer posiiton	96,000	CIP	
Steam Pump Ranch Farmer's Market Structure Upgrade	263,542	CIP	
Town Court Expansion	800,000	CIP	
Vehicle Replacement Program	2,076,022	CIP	
Vistoso Trails Nature Preserve Pond	2,000,000	CIP	
TOTAL CAPITAL FUND	\$ 6,417,864		
GRANTS & CONTRIBUTIONS			
Transit Vehicles	1,171,000	Operating/CIP	Public Works
TOTAL GRANTS & CONTRIBUTIONS	\$ 1,171,000		
TWDIF FUND			
Rancho Vistoso & Woodburne Intersection	746,945	CIP	
TOTAL TWDIF FUND	\$ 746,945		
PAG/RTA FUND			
Summer Youth Transportation Art Program (Summer of 2025)	75,000	Operating	Public Works
TOTAL PAG/RTA FUND	\$ 75,000		

Capital Expenditures by Fund

Fund	FY25/26 Recommended Budget	Operating/ CIP	Department
WATER UTILITY FUND			
Booster Station HP Tank Replacement	170,000	CIP	
Booster Station Rehabilitation	370,000	CIP	
Control Systems - SCADA	325,000	CIP	
Reclaimed Facility Booster Rehabilitation	320,000	CIP	
Reservoir Rehabilitation	200,000	CIP	
Vehicle Replacement Program	75,000	Operating/CIP	Water Utility
Water Meters- New Connections	325,000	CIP	
Well HP Tank Replacement	170,000	CIP	
Well Rehabilitation	220,000	CIP	
TOTAL WATER UTILITY FUND	\$ 2,175,000		
WRSDIF FUND			
La Posada Well Equipping	671,000	CIP	
NWRRDS (Independent) Booster Station at Partnered Reservoir	4,500,000	CIP	
NWRRDS (Independent) D-Zone main from Twin Peaks Booster	14,000,000	CIP	
NWRRDS (Partnered) Pipeline Construction - Transmission Main	4,000,000	CIP	
NWRRDS (Partnered) Reservoir Construction	1,000,000	CIP	
NWRRDS (Partnered) Well Equipping, TRICO power to sites	1,200,000	CIP	
Steam Pump Well Equipping	593,494	CIP	
TOTAL WRSDIF FUND	\$ 25,964,494		
STORMWATER UTILITY FUND			
General Infrastructure Maintenance	50,000	Operating	Public Works
Oro Valley Drive Drainage and Pavement Improvement	300,000	CIP	
Sierra Wash at Via Glover Culvert and Apron Rehabilitation	318,000	CIP	
Sierra Wash at Via Mandarin Drainage Improvements	365,000	CIP	
TOTAL STORMWATER UTILITY FUND	\$ 1,033,000		
TOTAL TOWN CAPITAL OUTLAY	\$ 45,333,003		

Non-Departmental Expenditures 2025/2026

	General Fund	Capital Project Funds	Benefit Self Insurance Fund	Municipal Debt Service Fund	Total
OPERATIONS & MAINTENANCE					
Admin building office supplies	25,000	-	-	-	25,000
ADOR Tax Modernization Fee	38,742	-	-	-	38,742
Amazon Prime membership	1,500	-	-	-	1,500
Annexation Expenses	10,000	-	-	-	10,000
Arbitrage rebate and trustee services	-	-	-	10,000	10,000
Backflow testing; flag cleaning and repair	1,000	-	-	-	1,000
Benefit Self Insurance Costs	-	-	4,673,870	-	4,673,870
Boards and commissions training	5,000	-	-	-	5,000
Budget Capacity for unforeseen Grants/Donations	-	500,000	-	-	500,000
Coronado K-8 Sports Fields	10,000	-	-	-	10,000
County services - custody of prisoners	175,000	-	-	-	175,000
General Liability and Property Insurance	1,084,334	-	-	-	1,084,334
Health Clinic Costs	160,686	-	-	-	160,686
Impact Fee study	-	6,860	-	-	6,860
Innovest Annual Billing/Retirement Plan Consulting	25,000	-	-	-	25,000
Municipal Firefighters Cancer Reimbursement	123,000	-	-	-	123,000
Natural Gas/Electricity - Admin bldg. & Health Clinic	60,000	-	-	-	60,000
Non-Enterprise Fund Vehicle Reserves	1,028,926	-	-	-	1,028,926
Opiod settlement funded eligible expenditures	-	100,000	-	-	100,000
Pima County Recorder	316	-	-	-	316
PPEP Crew Services	25,000	-	-	-	25,000
Regional Partnerships - Chamber	60,000	-	-	-	60,000
Regional Partnerships - Children's Museum OV	60,000	-	-	-	60,000
SESAC and ASCAP Music Licenses	2,000	-	-	-	2,000
Shredding services (General Admin and Police)	4,000	-	-	-	4,000
Special Events - Promotional items and sponsorships	5,000	-	-	-	5,000
Sponsorship of Annual Business Summit with Chamber	3,000	-	-	-	3,000
UA Center for Innovation	30,000	-	-	-	30,000
Water and Sewage - Admin Bldg. & Health Clinic	8,000	-	-	-	8,000
Bank Fees/Charges	15,000	-	-	-	15,000
Total Operations & Maintenance	\$ 2,960,504	\$ 606,860	\$ 4,673,870	\$ 10,000	\$ 8,251,234
CAPITAL OUTLAY					
Capacity for unplanned vehicle accidents/losses	-	50,000	-	-	50,000
Total Capital Outlay	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
DEBT SERVICE					
Principal Payments					
Aquatic Center Bond Principal - General Fund	-	-	-	205,000	205,000
CREBS Principal	-	-	-	160,000	160,000
Series 2015 Refunding Principal - General Fund (67%)	-	-	-	301,500	301,500
Series 2016 Energy Eff. Bond Community Center Fund	-	-	-	150,000	150,000
Series 2017 (2007) Refunding - General Fund	-	-	-	133,692	133,692
Series 2018 (total principal payment)	-	-	-	132,750	132,750
Series 2021 P&R principal	-	-	-	750,000	750,000
Series 2021 Pension Obligation Bonds principal	-	-	-	970,000	970,000
Interest Payments					
Aquatic Center Bond Interest - General Fund	-	-	-	19,631	19,631
CREBS Interest	-	-	-	26,370	26,370
Series 2015 Refunding Interest - General Fund	-	-	-	2,879	2,879
Series 2016 Energy Efficiency Project Bonds	-	-	-	22,968	22,968
Series 2017 Refunding - Interest - General Fund	-	-	-	4,953	4,953
Series 2018 (25%)	-	-	-	38,765	38,765
Series 2021 P&R	-	-	-	793,300	793,300
Series 2021 Pension Obligation Bonds	-	-	-	301,262	301,262
Total Debt Service	\$ -	\$ -	\$ -	\$ 4,013,070	\$ 4,013,070
Total Non-Departmental Expenditures	\$ 2,960,504	\$ 656,860	\$ 4,673,870	\$ 4,023,070	\$ 12,314,304

FTE Changes from Prior Fiscal Year by Department/Division

FY 2024/25 Adopted FTEs	424.97		
CLERK		PUBLIC WORKS - ADMINISTRATION	
Senior Office Specilaist	1.00	CIP Project Manager	(2.00)
Town Clerk Specialist	(1.00)		
	<u>-</u>	PUBLIC WORKS - FLEET AND FACILITIES MAINTENANCE	
COMMUNITY AND ECONOMIC DEVELOPMENT		Fleet Attendant	(1.00)
Management Analyst	(1.00)	Fleet Maintenance Mechanic III	1.00
Destination Marketing Manager	1.00		<u>-</u>
Senior Office Assistant	(1.00)	PUBLIC WORKS - TRANSIT	
Office Specialist	1.00	Transit Specialist	(0.65)
Business Strategies Coordinator	(1.00)	Fleet Maintenance Machanic I	1.00
Economic Development Program Manager	1.00	Transit Driver Full-time	2.00
	<u>-</u>	Transit Driver Part-time	(3.00)
TOWN COURT			<u>(0.65)</u>
Judicial Assistant	0.47	WATER UTILITY	
		Customer Service Supervisor	(1.00)
PARKS AND RECREATION - AQUATICS		Water Utility Analyst	1.00
Assistant Aquatics manager	1.00	Civil Engineering Technician	(1.00)
Senior Office Specialist	(1.00)	Senior Engineering Associate	1.00
	<u>-</u>		<u>-</u>
POLICE			
Office Assistant	(1.25)		
Office Specialist	1.00		
Police Officer	1.00		
	<u>0.75</u>	Net FTE Change All Departments	<u>(1.43)</u>
		FY 2025/26 Recommended FTEs	423.55

CLERK

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	3.96	4.48	4.48	-
% of Towns FTEs			1.06%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	403,496	564,954	460,959	(103,995)
Total Expenditures	403,496	564,954	460,959	(103,995)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	386,676	468,204	437,009	(31,195)
Operations & Maintenance	16,820	96,750	23,950	(72,800)
Total Expenditures	403,496	564,954	460,959	(103,995)

Significant Changes

- The decrease in Personnel is due to staff turnover and partially offset by a market adjustment for eligible employees.
- The decrease in Operations & Maintenance is due to costs related to primary and general elections held in the prior year.

COMMUNITY & ECONOMIC DEVELOPMENT (CED)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	373,457	373,635	394,958	21,323
Permitting	1,152,923	1,201,922	1,222,937	21,015
Planning	983,721	1,094,269	1,067,548	(26,721)
Inspection and Compliance	735,590	813,731	787,437	(26,294)
Economic Development	303,162	805,480	835,814	30,334
Total	3,548,853	4,289,037	4,308,694	19,657

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	29.26	29.26	29.26	-
% of Towns FTEs			6.91%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	3,548,853	4,289,037	4,308,694	19,657
Total Expenditures	3,548,853	4,289,037	4,308,694	19,657

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,918,587	3,196,068	3,224,164	28,096
Operations & Maintenance	630,266	1,092,969	1,084,530	(8,439)
Total Expenditures	3,548,853	4,289,037	4,308,694	19,657

CED - Administration

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	373,457	373,635	394,958	21,323
Total Expenditures	373,457	373,635	394,958	21,323

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	349,258	363,235	384,258	21,023
Operations & Maintenance	24,199	10,400	10,700	300
Total Expenditures	373,457	373,635	394,958	21,323

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees partially offset by benefit election changes.

CED - Permitting

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	9.48	9.48	-
% of Towns FTEs			2.24%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,152,923	1,201,922	1,222,937	21,015
Total Expenditures	1,152,923	1,201,922	1,222,937	21,015

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,003,972	1,069,567	1,090,732	21,165
Operations & Maintenance	148,951	132,355	132,205	(150)
Total Expenditures	1,152,923	1,201,922	1,222,937	21,015

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees partially offset by benefit election changes.

CED - Planning

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	8.78	8.78	8.78	-
% of Towns FTEs			2.07%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	983,721	1,094,269	1,067,548	(26,721)
Total Expenditures	983,721	1,094,269	1,067,548	(26,721)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	735,906	880,440	889,808	9,368
Operations & Maintenance	247,815	213,829	177,740	(36,089)
Total Expenditures	983,721	1,094,269	1,067,548	(26,721)

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees partially offset by benefit election changes.
- The decrease in Operations & Maintenance is due to lower spending on one-time General Plan-related items, including external consulting, postage, marketing, and supplies.

CED – Inspection & Compliance

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	735,590	813,731	787,437	(26,294)
Total Expenditures	735,590	813,731	787,437	(26,294)

	2023/24 Actual	2024/25 Budget	2025/26 Budget	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	728,024	767,437	741,143	(26,294)
Operations & Maintenance	7,566	46,294	46,294	-
Total Expenditures	735,590	813,731	787,437	(26,294)

Significant Changes

- The decrease in Personnel is from staff turnover and benefit election changes, partially offset by a FY 2025/26 market adjustment for eligible employees.

CED – Economic Development

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	1.00	1.00	1.00	-
% of Towns FTEs			0.24%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	303,162	805,480	835,814	30,334
Total Expenditures	303,162	805,480	835,814	30,334

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	101,427	115,389	118,223	2,834
Operations & Maintenance	201,735	690,091	717,591	27,500
Total Expenditures	303,162	805,480	835,814	30,334

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- A net increase in O&M resulted from new expenditures for a marketing study, art repair/maintenance, and increased SAACA partnership funding, partially offset by reductions in public art tours and tournament fees.

COUNCIL

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	184,698	241,102	216,158	(24,944)
Total Expenditures	184,698	241,102	216,158	(24,944)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	78,841	78,830	78,858	28
Operations & Maintenance	105,857	162,272	137,300	(24,972)
Total Expenditures	184,698	241,102	216,158	(24,944)

Significant Changes

- The increase in Personnel is due to an increase in workers' compensation rates.
- The decrease in Operations & Maintenance is primarily due to one-time special event costs for the Town of Oro Valley 50th anniversary in the prior year.

TOWN COURT

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	9.46	9.48	9.95	0.47
% of Towns FTEs			2.35%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	985,129	1,123,551	1,088,980	(34,571)
Total Expenditures	985,129	1,123,551	1,088,980	(34,571)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	739,473	898,601	811,506	(87,095)
Operations & Maintenance	245,656	224,950	277,474	52,524
Total Expenditures	985,129	1,123,551	1,088,980	(34,571)

Significant Changes

- The increase of 0.47 FTE is from transitioning a temporary contract O&M employee to a part-time, Town-employed Judicial Assistant.
- The net decrease in Personnel costs during is the result of the shift of a full-time Deputy Court Administrator to a contract position, partially offset by market adjustments; conversely, Operations & Maintenance costs increased as Town-employed personnel expenses moved to contracted services, with a minor decrease in equipment maintenance.

FINANCE

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	6.20	6.20	6.20	-
% of Towns FTEs			1.46%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	825,859	867,767	894,727	26,960
Total Expenditures	825,859	867,767	894,727	26,960

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	757,439	804,462	833,557	29,095
Operations & Maintenance	68,420	63,305	61,170	(2,135)
Total Expenditures	825,859	867,767	894,727	26,960

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- The O&M decrease is mainly attributed to reduced travel and training, memberships, subscriptions, and one-time audit services.

HUMAN RESOURCES

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	5.00	5.00	5.00	-
% of Towns FTEs			1.18%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	632,584	764,005	748,324	(15,681)
Total Expenditures	632,584	764,005	748,324	(15,681)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	552,135	595,754	609,023	13,269
Operations & Maintenance	80,450	168,251	139,301	(28,950)
Total Expenditures	632,584	764,005	748,324	(15,681)

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- O&M decreased overall due to reduced travel and training, and professional services, though this was partially offset by increases to the tuition reimbursement program for Town employees.

INFORMATION TECHNOLOGY

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	15.80	15.80	15.80	-
% of Towns FTEs			3.73%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	5,621,264	6,022,838	6,043,216	20,378
Total Expenditures	5,621,264	6,022,838	6,043,216	20,378

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,819,916	1,920,488	1,940,866	20,378
Operations & Maintenance	3,801,348	4,102,350	4,102,350	-
Total Expenditures	5,621,264	6,022,838	6,043,216	20,378

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.

LEGAL

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,071,067	1,175,969	1,203,959	27,990
Total Expenditures	1,071,067	1,175,969	1,203,959	27,990

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	959,213	1,007,029	1,032,584	25,555
Operations & Maintenance	111,855	168,940	171,375	2,435
Total Expenditures	1,071,067	1,175,969	1,203,959	27,990

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.

TOWN MANAGER'S OFFICE

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	1,070,163	1,195,205	1,209,329	14,124
Communications	526,423	547,721	549,517	1,796
Total	1,596,585	1,742,926	1,758,846	15,920

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.38	12.38	12.38	-
% of Towns FTEs			2.92%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,596,585	1,742,926	1,758,846	15,920
Total Expenditures	1,596,585	1,742,926	1,758,846	15,920

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,439,758	1,565,797	1,598,004	32,207
Operations & Maintenance	156,827	177,129	160,842	(16,287)
Total Expenditures	1,596,585	1,742,926	1,758,846	15,920

TOWN MANAGER'S OFFICE - ADMINISTRATION

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	8.38	8.38	8.38	-
% of Towns FTEs			1.98%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	1,070,163	1,195,205	1,209,329	14,124
Total Expenditures	1,070,163	1,195,205	1,209,329	14,124

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	1,030,953	1,133,078	1,154,758	21,680
Operations & Maintenance	39,209	62,127	54,571	(7,556)
Total Expenditures	1,070,163	1,195,205	1,209,329	14,124

Significant Changes

- The increase in personnel costs is due to a FY 2025/26 market adjustment for eligible employees.
- The decrease in Operations & Maintenance is primarily due to reductions in travel & training.

TOWN MANAGER'S OFFICE - COMMUNICATIONS

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	4.00	4.00	4.00	-
% of Towns FTEs			0.94%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	526,423	547,721	549,517	1,796
Total Expenditures	526,423	547,721	549,517	1,796

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	408,805	432,719	443,246	10,527
Operations & Maintenance	117,618	115,002	106,271	(8,731)
Total Expenditures	526,423	547,721	549,517	1,796

Significant Changes

- The increase in personnel costs is due to a FY 2025/26 market adjustment for eligible employees.
- The decrease in Operations & Maintenance is due to reductions in marketing and travel and training

PARKS and RECREATION

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	454,228	542,359	481,531	(60,828)
Parks Management	1,740,954	1,898,069	1,950,254	52,185
Recreation and Culture	799,930	731,487	810,814	79,327
Aquatics	1,469,090	1,610,181	1,741,412	131,231
Community Center	7,466,202	7,498,683	8,278,204	779,521
Total	11,930,404	12,280,779	13,262,215	981,436

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	68.86	69.06	69.06	-
% of Towns FTEs			16.30%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	4,464,202	4,782,096	4,984,011	201,915
Community Center Fund	7,466,202	7,498,683	8,278,204	779,521
Total Expenditures	11,930,404	12,280,779	13,262,215	981,436

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	3,784,929	4,119,479	4,281,766	162,287
Operations & Maintenance	7,720,605	7,771,039	8,703,389	932,350
Capital Outlay	227,751	177,100	48,000	(129,100)
Debt Service	197,119	213,161	229,060	15,899
Total Expenditures	11,930,404	12,280,779	13,262,215	981,436

PARKS and RECREATION – ADMINISTRATION

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	454,228	542,359	481,531	(60,828)
Total Expenditures	454,228	542,359	481,531	(60,828)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	337,502	409,774	411,636	1,862
Operations & Maintenance	116,726	132,585	69,895	(62,690)
Total Expenditures	454,228	542,359	481,531	(60,828)

Significant Changes

- Personnel costs increased in FY 2025/26 due to market adjustments, though this was moderated by decreases in employee benefit elections.
- The decrease in Operations & Maintenance is due to the transfer of credit card fee budgeting to Aquatics and reduction in spending on the trails master plan as it is finishing up.

PARKS and RECREATION – PARKS MANAGEMENT

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	13.92	13.92	13.92	-
% of Towns FTEs			3.29%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	1,740,954	1,898,069	1,950,254	52,185
Total Expenditures	1,740,954	1,898,069	1,950,254	52,185

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	797,980	900,554	891,954	(8,600)
Operations & Maintenance	876,549	904,915	1,010,300	105,385
Capital Outlay	66,425	92,600	48,000	(44,600)
Total Expenditures	1,740,954	1,898,069	1,950,254	52,185

Significant Changes

- The net decrease in Personnel is due to reductions in special pay (based on actual trends) and benefit election changes, partially offset by a FY 2025/26 market adjustment for eligible employees.
- The increase in Operations & Maintenance is due to greater costs for water and sewage, natural gas and electricity.
- The capital outlay in FY 2025/26 is costs to construct a drainage channel near field 6 at Naranja Park.

PARKS and RECREATION – RECREATION & CULTURE

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	6.67	6.67	6.67	-
% of Towns FTEs			1.57%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	799,930	731,487	810,814	79,327
Total Expenditures	799,930	731,487	810,814	79,327

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	422,058	435,487	449,414	13,927
Operations & Maintenance	377,872	283,500	361,400	77,900
Capital	-	12,500	-	(12,500)
Total Expenditures	799,930	731,487	810,814	79,327

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- The increase in Operations & Maintenance is due to special events, contracted personnel, and targets for the archery range.

PARKS and RECREATION – AQUATICS

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	22.24	22.44	22.44	-
% of Towns FTEs			5.28%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	1,469,090	1,610,181	1,741,412	131,231
Total Expenditures	1,469,090	1,610,181	1,741,412	131,231

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	1,010,406	1,151,081	1,217,952	66,871
Operations & Maintenance	458,684	446,600	523,460	76,860
Capital Outlay	-	12,500	-	(12,500)
Total Expenditures	1,469,090	1,610,181	1,741,412	131,231

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees as well as market pay adjustments for seasonal lifeguards and facility attendants.
- The increase in Operations & Maintenance is due to natural gas and electricity, new gate for maintenance access, new entry/exit gate, replacement of the front entry glass windows to the Aquatic Center, replacement of pool chlorinators, and timing pads for competition.

PARKS and RECREATION - COMMUNITY CENTER

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	23.03	23.03	23.03	-
% of Towns FTEs			5.44%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
Community Center Fund	7,466,202	7,498,683	8,278,204	779,521
Total Expenditures	7,466,202	7,498,683	8,278,204	779,521

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures and Other Financing Uses by Type				
Personnel	1,216,983	1,222,583	1,310,810	88,227
Operations & Maintenance	5,890,774	6,003,439	6,738,334	734,895
Capital Outlay	161,326	59,500	-	(59,500)
Debt Service	197,119	213,161	229,060	15,899
Total Expenditures	7,466,202	7,498,683	8,278,204	779,521

Significant Changes

- The increase in personnel costs is primarily due to a FY 2025/26 market adjustment for eligible employees as well as market pay adjustments for part-time seasonal positions.
- The primary increase in O&M is due to contracted golf operations, offset by related revenues, with additional increases from building repairs, credit card fees, and equipment replacements.
- Debt service covers capital leases for fitness and golf equipment, with the increase specifically due to golf cart leases.

POLICE

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	139.73	139.73	140.48	0.75
% of Towns FTEs			33.17%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	19,147,662	20,220,736	20,503,583	282,847
Grants & Contributions Fund	75,432	562,450	171,500	(390,950)
Seizures & Forfeitures Fund	44,983	100,000	100,000	-
Total Expenditures	19,268,076	20,883,186	20,775,083	(108,103)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	17,819,793	18,771,576	19,046,763	275,187
Operations & Maintenance	1,448,437	1,628,110	1,728,320	100,210
Capital Outlay	-	483,500	-	(483,500)
Total Expenditures	19,268,230	20,883,186	20,775,083	(108,103)

Significant Changes

- A net increase of 0.75 FTE positions is attributable to the creation of a new police officer position, the elimination of a part-time office assistant position, and the reclassification of a part-time office assistant position to full-time status.
- The increase in Personnel costs is primarily driven by specialized pay categories (assignment, holiday, and on-call), as market and step adjustments were balanced out by savings from retirements and staff turnover in FY 2024/25.
- Increased O&M is primarily due to rises in water, gas, and electricity costs, funding of the National Night Out event (cost impact will be offset by revenues), and equipment for a new officer position.

PUBLIC WORKS

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	1,965,380	1,905,658	1,679,373	(226,285)
Fleet & Facilities Maintenance	3,150,316	2,902,633	2,685,891	(216,742)
Transportation Engineering	4,189,316	5,023,303	5,009,321	(13,982)
Street & Drainage Maintenance	760,818	1,137,000	838,500	(298,500)
Stormwater	1,487,716	1,514,604	1,511,692	(2,912)
Transit	2,692,607	3,008,826	3,384,494	375,668
Total	14,246,154	15,492,024	15,109,271	(382,753)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	79.11	79.11	76.48	(2.63)
% of Towns FTEs			18.06%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	6,535,148	6,944,467	6,578,758	(365,709)
Capital Fund	278,321	-	-	-
Grants & Contributions Fund	994,835	872,650	1,171,000	298,350
Highway Fund	4,900,866	6,110,303	5,797,821	(312,482)
PAG/RTA Fund	49,268	50,000	50,000	-
Stormwater Utility Fund	1,487,716	1,514,604	1,511,692	(2,912)
Total	14,246,154	15,492,024	15,109,271	(382,753)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	6,309,763	6,665,635	6,520,015	(145,620)
Operations & Maintenance	4,317,943	4,194,939	4,253,256	58,317
Capital Outlay	3,618,448	4,631,450	4,336,000	(295,450)
Total Expenditures	14,246,154	15,492,024	15,109,271	(382,753)

PUBLIC WORKS - ADMINISTRATION

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	15.75	15.75	13.75	(2.00)
% of Towns FTEs			3.25%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
General Fund	1,687,059	1,905,658	1,679,373	(226,285)
Capital Fund	278,321	-	-	-
Total Expenditures	1,965,380	1,905,658	1,679,373	(226,285)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	1,749,295	1,799,158	1,563,623	(235,535)
Operations & Maintenance	216,085	106,500	115,750	9,250
Total Expenditures	1,965,380	1,905,658	1,679,373	(226,285)

Significant Changes

- Personnel costs decreased due to the elimination of two temporary CIP project manager positions, partially offset by FY 2025/26 market adjustments for eligible employees.
- The increase in Operations & Maintenance is primarily due to outside professional services.

PUBLIC WORKS – FLEET & FACILITY MANAGEMENT

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	10.00	10.00	10.00	-
% of Towns FTEs			2.36%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	3,150,316	2,902,633	2,685,891	(216,742)
Total Expenditures	3,150,316	2,902,633	2,685,891	(216,742)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	740,497	827,683	833,341	5,658
Operations & Maintenance	2,364,940	1,937,950	1,827,550	(110,400)
Capital Outlay	44,879	137,000	25,000	(112,000)
Total Expenditures	3,150,316	2,902,633	2,685,891	(216,742)

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees partially offset by decreases in employee benefit elections.
- The decrease in Operations & Maintenance is due to gasoline, outside professional services, and supplies.
- Capital Outlay consists of funding for rehabilitation of equipment.

PUBLIC WORKS – TRANSPORTATION ENGINEERING

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.00	12.00	12.00	-
% of Towns FTEs			2.83%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	4,140,048	4,973,303	4,959,321	(13,982)
PAG/RTA Fund	49,268	50,000	50,000	-
Total Expenditures	4,189,316	5,023,303	5,009,321	(13,982)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,241,700	1,333,798	1,359,886	26,088
Operations & Maintenance	465,553	514,505	559,435	44,930
Capital Outlay	2,482,063	3,175,000	3,090,000	(85,000)
Total Expenditures	4,189,316	5,023,303	5,009,321	(13,982)

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- The increase in Operations & Maintenance is due to a new bridge maintenance program and outside professional services.
- Capital Outlay consists of the annual pavement preservation program.

PUBLIC WORKS – STREET & DRAINAGE MAINTENANCE

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	760,818	1,137,000	838,500	(298,500)
Total Expenditures	760,818	1,137,000	838,500	(298,500)

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Operations & Maintenance	664,147	767,000	838,500	71,500
Capital Outlay	96,671	370,000	-	(370,000)
Total Expenditures	760,818	1,137,000	838,500	(298,500)

Significant Changes

- The increase in Operations & Maintenance is due to ROW cleanup services, and street maintenance.

PUBLIC WORKS – STORMWATER UTILITY

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	9.73	9.73	9.73	-
% of Towns FTEs			2.30%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
Stormwater Fund	1,487,716	1,514,604	1,511,692	(2,912)
Total Expenditures	1,487,716	1,514,604	1,511,692	(2,912)

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	975,585	1,018,770	1,017,251	(1,519)
Operations & Maintenance	512,131	425,834	444,441	18,607
Capital Outlay	-	70,000	50,000	(20,000)
Total Expenditures	1,487,716	1,514,604	1,511,692	(2,912)

Significant Changes

- The decrease in Personnel is due to staff turnover, though this was partially offset by a FY 2025/26 market adjustment for eligible employees.
- The increase in Operations & Maintenance in FY26 is due to reclassifying general culvert cleaning costs from Capital to O&M, a result of the Town's capitalization policy change raising the threshold for capital to \$25,000. This is partially offset by reduced travel and training expenses.
- Capital outlay relates to general drainage infrastructure maintenance.

PUBLIC WORKS – TRANSIT SERVICES

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	31.63	31.63	31.00	(0.63)
% of Towns FTEs			7.32%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,697,772	2,136,176	2,213,494	77,318
Grants & Contributions Fund	994,835	872,650	1,171,000	298,350
Total Expenditures	2,692,607	3,008,826	3,384,494	375,668

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,602,686	1,686,226	1,745,914	59,688
Operations & Maintenance	95,087	443,150	467,580	24,430
Capital Outlay	994,835	879,450	1,171,000	291,550
Total Expenditures	2,692,607	3,008,826	3,384,494	375,668

Significant Changes

- A net reduction of 0.63 full-time equivalent (FTE) positions is attributable to the reclassification of a part-time transit specialist to a full-time Fleet Maintenance Mechanic I (+0.36 FTE), and the reorganization of part-time driver positions to increase full-time driver positions by 2.00 FTE.
- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees and corrected budgeted workers compensation rates.
- The increase in Operations & Maintenance is due to transit fleet repair and maintenance.
- Capital outlay is for transit bus replacements, 80% funded by ADOT grants, and includes carryover from FY 2024/25 for delayed bus deliveries.

WATER UTILITY

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	2,930,431	2,994,092	3,000,756	6,664
Engineering and Planning	5,832,784	6,443,518	6,706,111	262,593
Operations	5,103,246	6,205,548	6,270,529	64,981
WRSDIF	162,548	162,000	181,144	19,144
Total	14,029,009	15,805,158	16,158,540	353,382

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	40.48	40.48	40.48	-
% of Towns FTEs			9.56%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility fund	13,866,461	15,643,158	15,977,396	334,238
WRSDIF Fund	162,548	162,000	181,144	19,144
Total Expenditures	14,029,009	15,805,158	16,158,540	353,382

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	3,616,586	3,992,428	4,028,142	35,714
Operations & Maintenance	10,202,526	11,360,284	11,730,398	370,114
Capital Outlay	209,896	452,446	400,000	(52,446)
Total Expenditures	14,029,009	15,805,158	16,158,540	353,382

WATER UTILITY – ADMINISTRATION

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	9.48	9.48	9.48	-
% of Towns FTEs			2.24%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
Water Utility Fund	2,930,431	2,994,092	3,000,756	6,664
Total Expenditures	2,930,431	2,994,092	3,000,756	6,664

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures and Other Financing Uses by Type				
Personnel	781,925	827,795	855,566	27,771
Operations & Maintenance	2,148,506	2,166,297	2,145,190	(21,107)
Total Expenditures	2,930,431	2,994,092	3,000,756	6,664

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees.
- The net decrease in Operations & Maintenance is primarily due to the reduction of one-time SCADA upgrades from the prior year, partially offset by increased credit card fees and postage.

WATER UTILITY – ENGINEERING and PLANNING

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	6.00	6.00	6.00	-
% of Towns FTEs			1.42%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
Water Utility Fund	5,832,784	6,443,518	6,706,111	262,593
Total Expenditures	5,832,784	6,443,518	6,706,111	262,593

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Personnel	699,633	742,351	699,066	(43,285)
Operations & Maintenance	5,133,151	5,701,167	6,007,045	305,878
Total Expenditures	5,832,784	6,443,518	6,706,111	262,593

Significant Changes

- The net decrease in Personnel is due to staff turnover partially offset by a FY 2025/26 market adjustment for eligible employees.
- The increase in Operations & Maintenance is due to CAP water delivery charges and on-call outside engineering services.

WATER UTILITY – OPERATIONS

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	25.00	25.00	25.00	-
% of Towns FTEs			5.90%	

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	5,103,246	6,205,548	6,270,529	64,981
Total Expenditures	5,103,246	6,205,548	6,270,529	64,981

	2023/24	2024/25	2025/26	2024/25 To 2025/26
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,135,028	2,422,282	2,473,510	51,228
Operations & Maintenance	2,758,322	3,330,820	3,397,019	66,199
Capital Outlay	209,896	452,446	400,000	(52,446)
Total Expenditures	5,103,246	6,205,548	6,270,529	64,981

Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees and an increase in overtime.
- The increase in Operations & Maintenance is related to equipment repair and maintenance and electricity for pumping.
- Capital Outlay consists of new service meters and meter replacements, and the replacement of one truck.

WATER UTILITY – WRSDIF

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Personnel Summary				
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Fund				
WRSDIF Fund	162,548	162,000	181,144	19,144
Total Expenditures	162,548	162,000	181,144	19,144

	2023/24 Actual	2024/25 Adopted	2025/26 Proposed	2024/25 To 2025/26 Change
Expenditures by Type				
Operations & Maintenance	162,548	162,000	181,144	19,144
Total Expenditures	162,548	162,000	181,144	19,144

Significant Changes

- The increase in Operations and Maintenance is due to an ongoing impact fee study and a slight increase in CAP water charges.

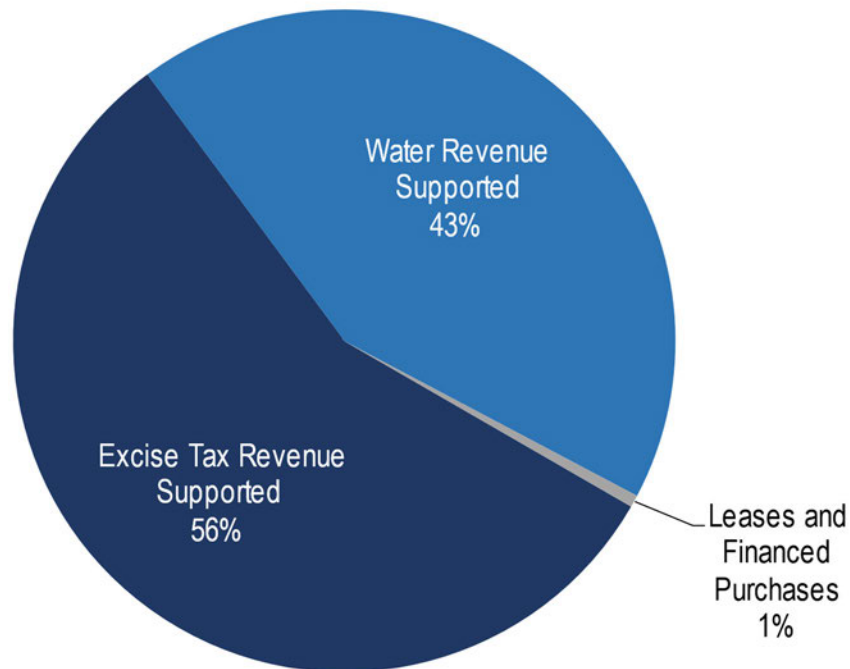
Debt Service

The Town of Oro Valley occasionally issues debt to provide funding for the construction of capital projects. The Town has adopted financial policies on debt capacity that set guidelines for issuing debt and provide guidance in the timing and structuring of long-term debt commitments. The general policy of the Town is to fund capital projects with new, dedicated streams of revenue or voter-approved debt. Non-voter-approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenditures. The Town currently uses Excise Tax Revenue Bonds, Water Project Revenue Bonds, Clean Renewable Energy Bonds, and programs offered by the state as funding mechanisms for capital projects.

The recommended FY25/26 budget includes outstanding debt by type as follows:

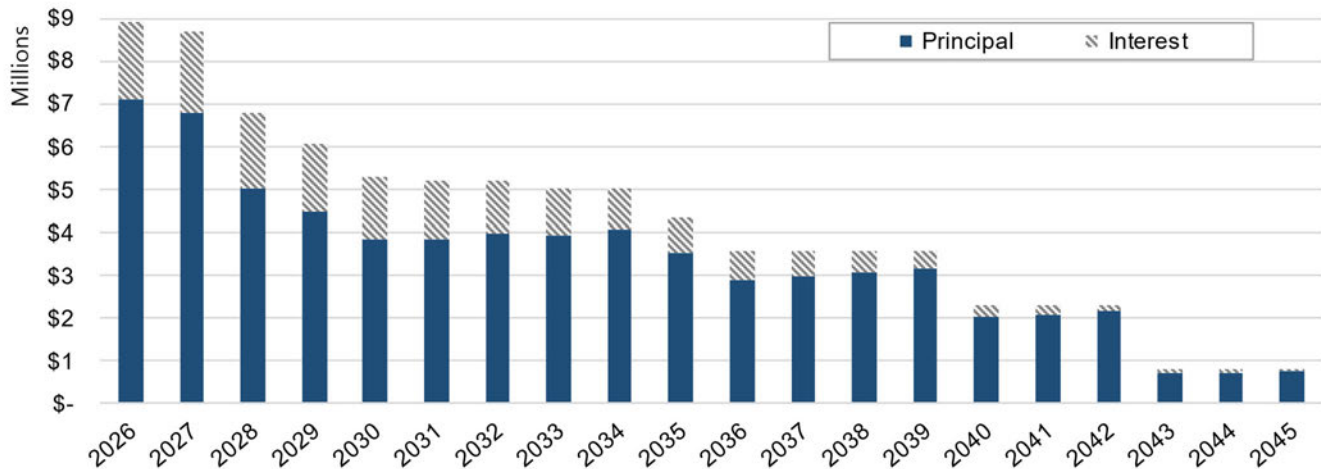
	New Issuance Proposed in FY 25/26	Outstanding Debt at 6/30/2025	FY25/26 Principal and Interest Payments
Excise Tax Supported Bonds	-	38,056,154	4,013,070
Water Revenue supported Loans	-	28,866,396	4,695,469
Leases and Financed Purchases	-	399,293	238,012
Total - Town Debt	-	67,321,843	8,946,552

Outstanding Principal at 6/30/2025: \$67,321,843



Forecasted annual principal and interest payments on the Town's current outstanding debt through maturity

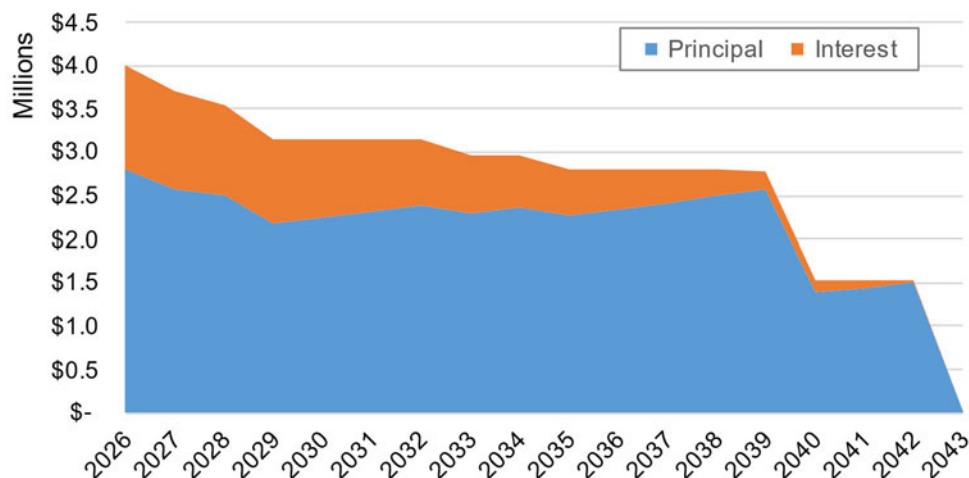
Annual Debt Service



Description of Debt Types – and Principal and Interest Payments through Maturity

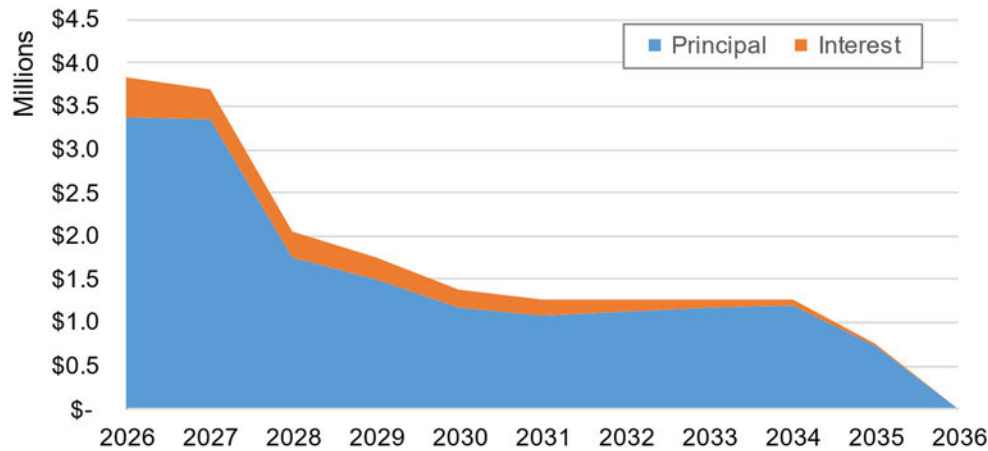
Excise Tax Revenue Bonds

Excise Tax Revenue Bonds are issued by the Town for the purpose of financing the construction or acquisition of capital improvement projects. These bonds may be issued without voter approval. The Town of Oro Valley has issued excise tax revenue bonds for the construction and improvement of water facilities, parks and recreation amenities, the acquisition of land and construction of buildings to support Town services. In 2010, the Town issued Clean Renewable Energy Bonds in the amount of \$2.4 million to finance the construction of solar panel covered parking structures in the parking lot of Town hall. The debt service is paid through a combination of energy savings, electricity rebates from Tucson Electric Power Company, and a 55% interest subsidy from the U.S. Treasury Department. In 2021, the Town issued pension obligation bonds to pay down an unfunded liability in the public safety pension retirement system (PSPRS). Repayment of the debt is pledged with excise sales tax, state shared revenue and other permit and fee revenues.



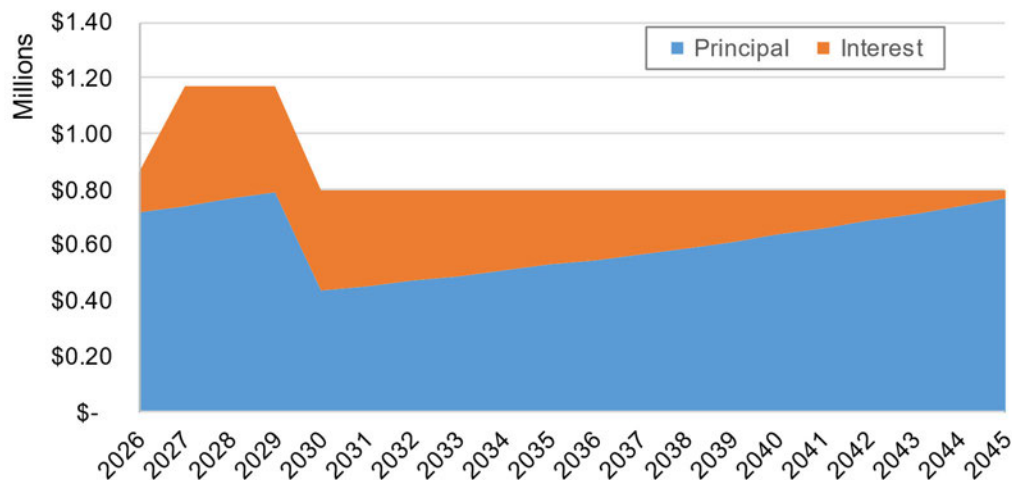
Water Revenue Supported Bonds

Water revenue bonds include bonds issued by the Town, pledging water revenues, and issued by the Town, pledging Town excise tax but are repaid with water revenues. The previously issued obligations financed improvements to the Town's reclaimed and potable water systems. Water project revenue bonds may be issued without voter approval.



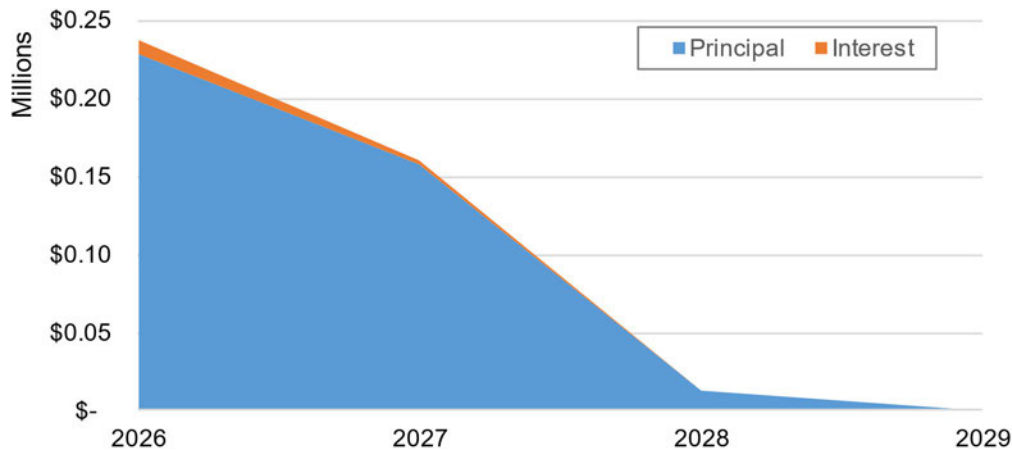
Water Infrastructure Finance Authority Loans (WIFA)

WIFA is a state agency that helps communities build and improve their water systems by offering financial aid and loans at low interest rates. WIFA has the ability to assist smaller to medium-sized communities in pooling their bond issues to help lower the costs of issuing debt. They also have monies set aside to help secure the debt and allow the bonds to be issued at the lowest interest rate possible. WIFA's charge is specifically with water and wastewater projects. In 2007, the Town received a \$4.6 million WIFA loan for infrastructure expansion of the reclaimed water system in the Town. In 2009, the Town received a \$2.3 million WIFA loan to finance existing water system infrastructure improvements. The 2007 and 2009 WIFA loans were refunded with the issuance of the 2021 Senior Lien Water Refunding Series. In 2014, the Town received a \$4.7 million WIFA loan to finance meter replacements. In 2025, the Town received a \$12,018,000 WIFA loan with \$1,012,500 in forgivable principal to fund the construction of a booster station and 7 miles of water transmission main, including a 4,000 AF/Yr. capacity booster station.



Lease and Financed Purchases

The Town has lease and financed purchase agreements for the financing of fitness equipment, golf carts, and printers.



Debt Limit

The Arizona Constitution limits the Town's bonded debt capacity (outstanding principal) to a certain percentage of the Town's secondary assessed valuation for General Obligation (G.O.) bonds. The Constitution states that for general municipal purposes, the Town cannot incur a debt exceeding 6% of the assessed valuation of taxable property. Additional bonds amounting to 20% of the assessed valuation of taxable property can be issued for water, lighting and sewer projects, and for the acquisition and development of land for open space preserves, parks, playgrounds and recreational facilities. The Town's current bond holdings do not include G.O. bonds and, therefore, are not subject to the debt limitation.

Oro Valley's Bond Rating

Both Oro Valley's Excise Tax Revenue Bonds and Water Revenue Bonds hold a strong AA rating from S&P Global Ratings and Fitch Ratings. This top-tier designation reflects the agencies' confidence in the Town's financial management and its positive economic outlook, signifying a very strong ability to meet future debt obligations.

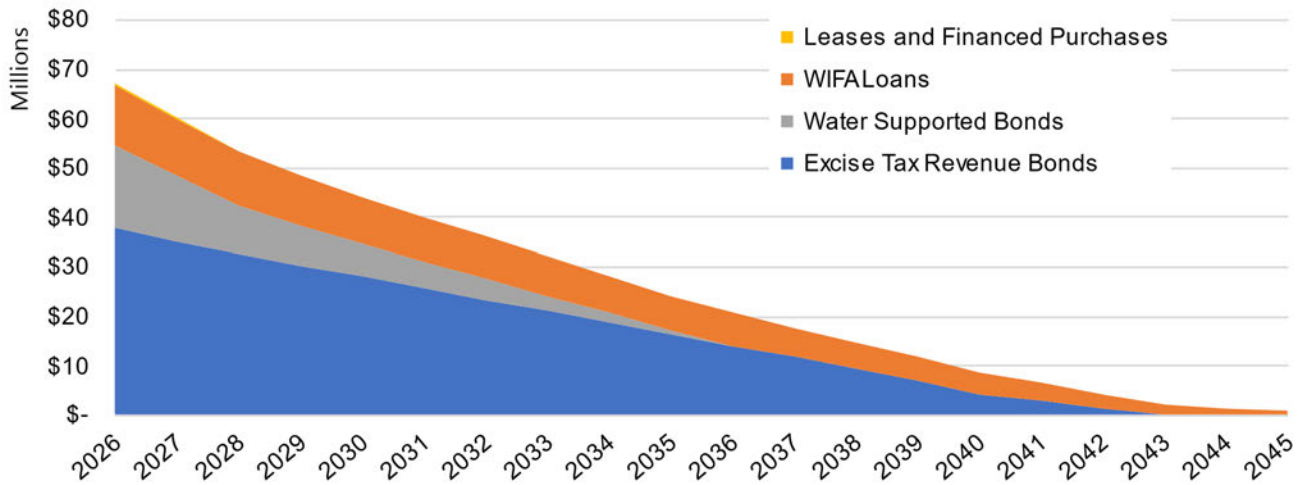
Favorable bond ratings enable Oro Valley to secure financing for voter-approved capital projects, such as new parks and water infrastructure, at advantageous interest rates. This translates to significant cost savings for taxpayers. High bond ratings elevate the desirability of Oro Valley's bonds in the investment marketplace, thereby increasing their value for existing bondholders.

	Rating	Rating Agency
Excise Tax Revenue Obligations	AA+	S&P Global Ratings
Water Revenue Bonds	AA	Fitch Ratings

Debt Management

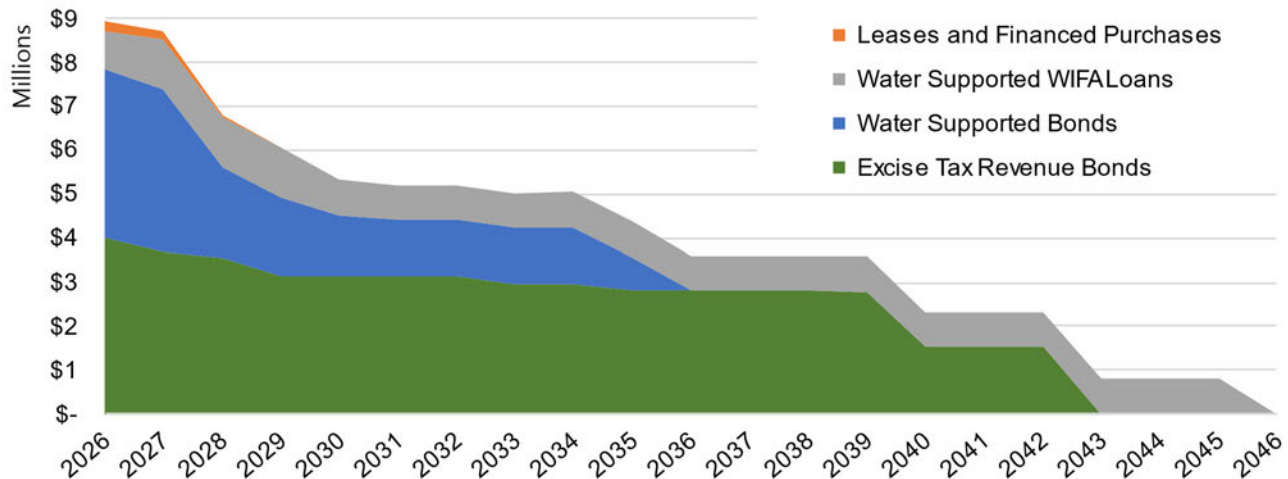
The issuance of debt commits the Town to a significant, long-term recurring cost; therefore, each new debt issuance must be heavily scrutinized to ensure the Town's ability to repay the debt. Debt service payments are contractual obligations that take legal precedence over most other Town expenditures. Heavy debt levels may consume a significant portion of an entity's ongoing revenues and could impact an entity's ability to provide services to citizens and residents, especially during economic downturns and revenue declines. When feasible, the Town may utilize cash reserves to fund a project, versus the issuance of debt. The Town's financial policies on debt issuance and management also emphasize minimal borrowing costs and affordability of future debt service obligations.

Debt Repayment Forecast



Summary

The information below summarizes the total outstanding principal and interest on current Town debt obligations for the next twenty years. A measure of a community's financial soundness is its bond rating. The Town continues to maintain very strong coverage of debt service which contributes to the favorable bond ratings received from Standard & Poor's Investors Service.



FY	Excise Tax Revenue Bonds	Water Supported Bonds	Water Supported WIFA Loans	Leases and Financed Purchases	Total
2026	4,013,070	3,835,118	860,351	238,012	8,946,552
2027	3,697,070	3,686,923	1,168,814	160,698	8,713,505
2028	3,541,843	2,061,865	1,168,566	12,800	6,785,074
2029	3,150,700	1,759,224	1,168,311		6,078,235
2030	3,143,574	1,383,931	797,305		5,324,810
2031	3,143,401	1,265,475	797,305		5,206,181
2032	3,143,370	1,265,342	797,305		5,206,017
2033	2,973,085	1,264,781	797,305		5,035,171
2034	2,976,073	1,264,523	797,305		5,037,901
2035	2,799,668	759,009	797,305		4,355,982
2036	2,795,896		797,305		3,593,201
2037	2,798,399		797,305		3,595,704
2038	2,796,957		797,305		3,594,262
2039	2,791,821		797,305		3,589,126
2040	1,535,600		797,305		2,332,905
2041	1,533,900		797,305		2,331,205
2042	1,530,000		797,305		2,327,305
2043			797,305		797,305
2044			797,305		797,305
2045			797,305		797,305
	48,364,427	18,546,191	14,731,006	411,511	84,445,050

Interfund Transfers 2025/2026

Fund	IN	OUT
GENERAL FUND		
To Capital Fund - CIP	-	5,000,000
To Grants & Contributions Fund	-	127,750
To Debt Service Fund - Debt Service	-	2,160,529
TOTAL GENERAL FUND	<u>-</u>	<u>7,288,279</u>
DEBT SERVICE FUND		
From General Fund - Debt Service	2,160,529	-
From Police Impact Fee Fund - 2018 PD Evidence	38,765	-
From Community Center Fund - 2021 P&R Bonds	1,543,300	-
From Community Center Fund - 2016 Energy Efficiency Bonds	172,968	-
From Water Utility Fund - 2010 Clean Renewable Energy Bonds	3,004	-
TOTAL DEBT SERVICE FUND	<u>3,918,566</u>	<u>-</u>
SPECIAL REVENUE FUNDS		
COMMUNITY CENTER FUND		
To Debt Service Fund - 2021 P&R Bonds	-	1,543,300
To Debt Service Fund - 2016 Energy Efficiency Bonds	-	172,968
HIGHWAY FUND		
From Capital Fund - CIP	2,000,000	-
TOTAL SPECIAL REVENUE FUNDS	<u>2,000,000</u>	<u>1,716,268</u>
CAPITAL PROJECT FUNDS		
CAPITAL FUND		
From General Fund	5,000,000	-
To Highway Fund	-	2,000,000
To Grants & Contributions Fund	-	234,200
GRANTS & CONTRIBUTIONS FUND		
From General Fund	127,750	-
From Capital Fund - CIP	234,200	-
POLICE IMPACT FEE FUND		
To Debt Service Fund	-	38,765
TOTAL CAPITAL PROJECT FUNDS	<u>5,361,950</u>	<u>2,272,965</u>
ENTERPRISE FUNDS		
WATER UTILITY FUND		
To WRSDIF Fund - NWRDSD CIP	-	9,880,000
To Debt Service Fund - 2010 Clean Renewable Energy Bonds	-	3,004
WRSDIF FUND		
From Water Utility Fund - NWRDSD CIP	9,880,000	-
TOTAL ENTERPRISE FUNDS	<u>9,880,000</u>	<u>9,883,004</u>
TOTAL ALL FUNDS	<u><u>21,160,516</u></u>	<u><u>21,160,516</u></u>

Capital Improvement Program (CIP)

Overview

Providing infrastructure is a primary function of local governments. Maintaining public safety, Town services, parks and recreation facilities, adequate transportation systems, and the community's quality of life are all heavily dependent on how the Town handles infrastructure issues.

The Capital Improvement Program (CIP) is a comprehensive, ten-year plan of capital projects that will support the continued growth and development of the town. The CIP is used in implementing the General Plan and supporting the Town's adopted Strategic Plan by developing a prioritized schedule of short-range and long-range community capital needs, evaluating projects, and analyzing the community's ability and willingness to pay for them in the most cost-effective way. The Town uses the CIP as its method in determining future infrastructure requirements and planning the financing of facilities and equipment to maintain the service levels provided to town citizens.

The Town identifies capital projects as those which:

- Cost \$50,000 or more;
- Have an expected useful life of five or more years; and
- Becomes, or preserves, an asset of the Town

Although facility repair and maintenance, as well as fleet replacements, do not meet the definition of a capital project, they are a significant expense for the Town, and thus are included in the CIP for planning purposes.

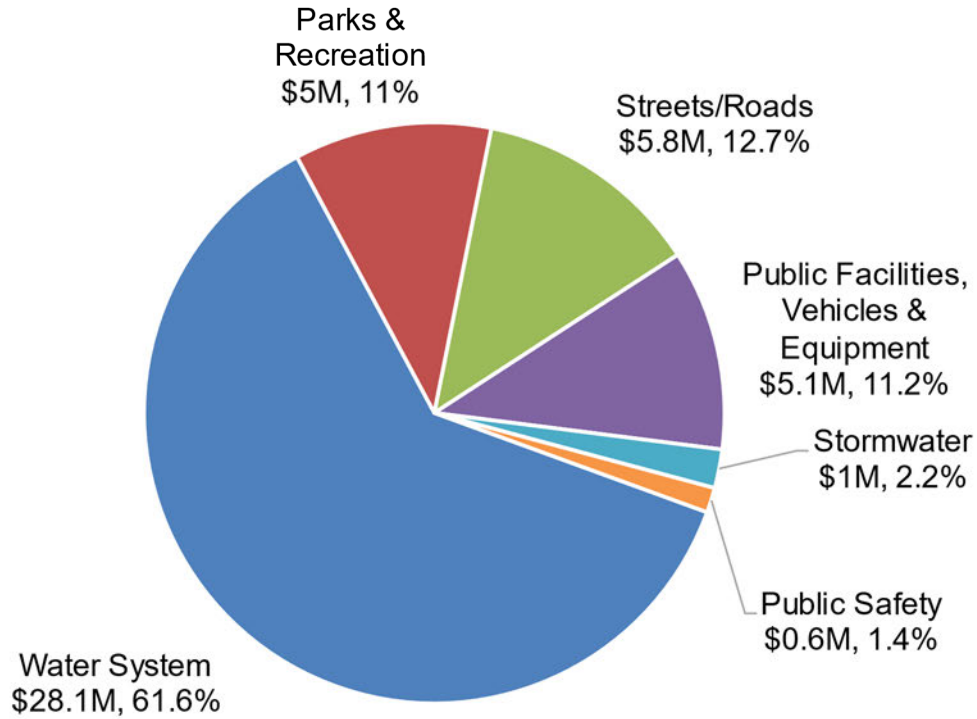
The Town uses the Capital Improvement Program as an avenue of communication to the public. Through the CIP document, residents and businesses are provided with an accurate and concise view of the Town's long-term direction for capital investment and the Town's need for stable revenue sources to fund large multi-year capital projects.

CIP projects funded in FY 2025/26 total \$45,559,003. The table below shows this breakdown by fund:

Fund	Amount
General Fund	\$437,000
Community Center Fund	\$2,748,700
Highway Fund	\$4,890,000
Capital Fund	\$6,367,864
Grants Fund	\$1,171,500
PAG/RTA	\$75,000
Roadway Impact Fee Fund	\$746,945
Water Utility Fund	\$2,175,000
Water Impact Fee/ GPF	\$25,964,494
Stormwater Utility Fund	\$983,000
Total All Funds	\$45,559,003

Please refer to the comprehensive ten-year CIP schedules and the project descriptions for additional detail on all projects.

FY 2025/26 CIP \$45.6 million by Category



Capital Improvement Program Summary

Fund	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31-2034/35	Total
General Fund	\$ 437,000	\$ 478,000	\$ 472,000	\$ 488,000	\$ 504,000	\$ 2,031,000	\$ 4,410,000
Community Center Fund	2,748,700	565,000	1,165,000	1,125,000	3,530,000	3,015,000	12,148,700
Highway Fund	4,890,000	6,391,800	5,527,500	5,284,315	3,204,000	18,863,000	44,160,615
Capital Fund	6,367,864	3,283,500	3,929,800	2,969,500	3,976,000	18,014,000	38,540,664
Grants Fund	1,171,000	586,000	604,000	623,000	642,000	3,519,000	7,145,000
PAG/RTA	75,000		12,000,000	12,075,000	25,000,000	49,468,000	98,618,000
Roadway Impact Fee Fund	746,945		500,000	2,700,000	750,000	1,000,000	5,696,945
Parks Impact Fee Fund			250,000			-	250,000
Water Utility Fund	2,175,000	2,050,000	2,790,000	2,660,000	1,700,000	6,680,000	18,055,000
Water Impact Fee/ GPF	25,964,494					-	25,964,494
Stormwater Utility Fund	983,000	679,000	3,950,000	350,000	365,000	2,590,000	8,917,000
Total	\$ 45,559,003	\$ 14,033,300	\$ 31,188,300	\$ 28,274,815	\$ 39,671,000	\$ 105,180,000	\$263,906,418

CIP Carryover from FY 2024/25 Adopted

The following projects were budgeted in FY 2024/25 but are not expected to be completed in FY 2024/25. The amount for each project below is the estimated remaining budget needs in FY 2025/26 are included in the CIP project totals. Some of the carryover projects may be adjusted downward prior to the final budget adoption as work continues to progress through the end of FY 2024/25.

Category	Project	Carryover Source	Projected Carryover Amount	Total FY25/26 Project Budget
Parks & Recreation				
	Equipment Replacement (Golf Maintenance) - Reelmaster	Community Center Fund	105,000	105,000
	Pusch Ridge Tennis Bleachers and ADA Accessibility	Community Center Fund	198,200	198,200
	Steam Pump Ranch Farmer's Market Structure Upgrade	Capital Fund	263,542	263,542
Total Parks & Recreation Carryover			\$ 566,742	\$ 566,742
Public Facilities, Vehicles & Equipment				
	680 Fuel Station Renovation	Capital Fund	449,550	449,550
	Fuel Management Software (Gasboy Replacement)	Capital Fund	70,000	70,000
	Town Court Expansion	Capital Fund	800,000	800,000
	Vehicle Replacement Program	Capital Fund, Grants Fund	1,456,022	3,322,022
Total Public Facilities, Vehicles & Equipment Carryover			\$ 2,775,572	\$ 4,641,572
Public Safety				
	Police Facility Programming	Capital Fund	397,750	397,750
Total Public Safety Carryover			\$ 397,750	\$ 397,750
Stormwater				
	Oro Valley Drive Drainage and Pavement Improvement	Stormwater Utility Fund	300,000	300,000
	Sierra Wash at Via Mandarin Drainage Improvements	Stormwater Utility Fund	365,000	365,000
			\$ 665,000	\$ 665,000
Streets/Roads				
	Rancho Vistoso & Woodburne Intersection	Roadway Impact Fee Fund	96,945	746,945
	Shannon Road Improvements	Highway Fund	400,000	400,000
Total Streets/Roads Carryover			\$ 496,945	\$ 1,146,945
Water System				
	La Posada Well Equipping	Water Impact Fee/ GPF	371,000	671,000
	NWRRDS (Independent) D-Zone Main from Twin Peaks	Water Impact Fee/ GPF	4,000,000	4,000,000
	Booster to Shannon Rd. Booster			
	NWRRDS (Partnered) Pipeline Construction - Transmission	Water Impact Fee/ GPF	4,000,000	4,000,000
	Main			
	Reclaimed Facility Booster Rehabilitation	Water Utility Fund	320,000	320,000
	Steam Pump Well	Water Impact Fee/ GPF	443,494	593,494
Total Water System Carryover			\$ 9,134,494	\$ 9,584,494
Grand Total			\$ 14,036,503	\$ 17,002,503

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Parks & Recreation		5,012,242	1,642,000	3,187,800	1,988,000	4,805,000	3,330,000	1,733,000	890,000	505,000	4,300,000	27,393,042
36 Hole - Canada #16 Lake Dredging	Community Center Fund	-	-	-	-	90,000	-	-	-	-	-	90,000
36 Hole - Ditch Witch - Trencher	Community Center Fund	-	-	-	-	-	-	65,000	-	-	-	65,000
36 Hole - Greenmaster Mowers Replacement - Reelmaster 5510D (Fairway Unit)	Community Center Fund	-	115,000	-	125,000	-	135,000	-	145,000	-	-	520,000
36 Hole - Greenmaster Mowers Replacement - TriFlex 3300 Hydraulic (Greens Unit) 2@\$60K	Community Center Fund	120,000	-	130,000	-	140,000	-	150,000	-	-	-	540,000
36 Hole - John Deere 5510 Tractor with Backhoe - Wash Repair, irrigation mainlines	Community Center Fund	-	-	-	-	-	-	-	-	100,000	-	100,000
36 Hole - Kubota MX5200 - Tractor (Spread Fert & Aerify Fairways)	Community Center Fund	-	-	-	-	-	-	-	-	100,000	-	100,000
36 Hole - Procore 648 (Greens Aerifier)	Community Center Fund	-	-	-	-	-	100,000	-	110,000	-	-	210,000
36 Hole - South Pump Station	Community Center Fund	510,000	-	-	-	-	-	-	-	-	-	510,000
36 Hole - Toro 3500D (Sidewinder) Mowing Green Surrounds	Community Center Fund	-	-	-	75,000	-	-	-	-	-	-	75,000
36 Hole - Toro 4500D Rough Mowing Units	Community Center Fund	-	-	-	-	-	135,000	-	-	145,000	-	280,000
36 Hole - Toro Multi Pro 5800 - Chemical Spray Applications	Community Center Fund	-	-	-	-	-	-	90,000	-	-	-	90,000
36 Hole - Toro Workman HDX - Heavy Duty for Hauling Equipment, Pull Top Dresser.	Community Center Fund	-	-	-	-	-	-	-	60,000	60,000	-	120,000
Artificial Turf Installation at Community Center Entrance	Community Center Fund	150,000	-	-	-	-	-	-	-	-	-	150,000
Community Center Audio System Upgrade	Community Center Fund	-	-	-	100,000	-	-	-	-	-	-	100,000
Community Center Exterior Stucco Repair and Painting	Community Center Fund	190,500	-	-	-	-	-	-	-	-	-	190,500
Community Center Flat Roof Surface Replacement	Community Center Fund	-	200,000	-	200,000	-	200,000	-	200,000	-	200,000	1,000,000
Community Center Parking Lot Resurface	Community Center Fund	950,000	-	-	-	-	-	-	-	-	-	950,000
CRC ADA Exterior Restroom	Community Center Fund	325,000	-	-	-	-	-	-	-	-	-	325,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Parks & Recreation (continued)												
CRC Fitness Exterior Window Replacement	Community Center Fund	-	-	-	-	-	100,000	-	-	-	-	100,000
CRC Parking Lot Expansion	Community Center Fund	-	-	-	-	3,200,000	-	-	-	-	-	3,200,000
CRC Pool Deck and Equipment Renovation	Community Center Fund	-	-	100,000	-	-	-	-	-	-	-	100,000
Equipment Replacement (Golf Maintenance) - Reelmaster Mower*	Community Center Fund	105,000	-	-	-	-	-	-	-	-	-	105,000
Golf Maintenance - Parking Lot Reconstruction	Community Center Fund	-	-	-	-	-	-	300,000	-	-	-	300,000
Golf Maintenance Facility Siding Replacement and Exterior Painting	Community Center Fund	-	-	100,000	-	-	-	-	-	-	-	100,000
Improved Landscape and Gathering Area at Aquatic Center	Capital Fund	-	330,000	-	-	-	-	-	-	-	-	330,000
James D. Kriegh Park - Egleston Road Connection Parking lot	Capital Fund	-	60,000	750,000	-	-	-	-	-	-	-	810,000
James D. Kriegh Park - North Area Improvements	Capital Fund	-	-	-	78,000	975,000	-	-	-	-	-	1,053,000
James D. Kriegh Park - North Parking Lot Improvements	Capital Fund	-	375,000	-	-	-	-	-	-	-	-	375,000
James D. Kriegh Park - Racquetball/Basketball Court Conversion	Capital Fund	-	-	22,800	285,000	250,000	-	-	-	-	-	557,800
James D. Kriegh Park Field Lighting	Capital Fund	-	-	-	-	-	2,000,000	-	-	-	-	2,050,000
MUP Big Wash Trailhead Improvements	Parks&Rec Impact Fee Fund	-	-	250,000	-	-	-	-	-	-	-	250,000
Naranja Park Fields 7 & 8	Capital Fund	-	-	-	-	-	-	-	-	-	4,000,000	4,000,000
OVAC Diving Board and Dive Block Replacement	Capital Fund	-	-	-	-	-	-	136,000	-	-	-	136,000
OVAC Olympic Pool Heater Replacement	Capital Fund	-	-	-	500,000	-	-	-	-	-	-	500,000
OVAC Pool Replastering	Capital Fund	-	200,000	-	-	-	-	-	-	-	-	200,000
OVAC Pump Room Upgrades - Phase Two	Capital Fund	-	112,000	-	-	-	-	-	-	-	-	112,000
Pavement Preservation - CRC	Community Center Fund	-	50,000	60,000	-	-	-	-	-	-	-	110,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Parks & Recreation (continued)												
Pusch Ridge Additional Tennis Court	Community Center Fund	-	-	-	300,000	-	-	-	-	-	-	300,000
Pusch Ridge Golf - Toro 4500D Rough Mowing Units	Community Center Fund	-	-	-	125,000	-	-	-	-	-	-	125,000
Pusch Ridge Golf Course Pavement Preservation	Community Center Fund	-	-	275,000	-	-	-	-	-	-	-	275,000
Pusch Ridge Tennis Bleachers and ADA Accessibility*	Community Center Fund	198,200	-	-	-	-	-	-	-	-	-	198,200
Pusch Ridge Tennis Court Lighting Replacement	Community Center Fund	-	-	300,000	-	-	-	-	-	-	-	300,000
Pusch Ridge Tennis Court Resurfacing	Community Center Fund	-	-	-	-	-	-	120,000	-	-	-	120,000
Riverfront Park - Field Lighting Replacement	Capital Fund	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000
Riverfront Park - Parking Lot Expansion	Capital Fund	-	-	-	-	-	60,000	750,000	-	-	-	810,000
Riverfront Park - Playground Renovation	Capital Fund	-	-	-	-	-	500,000	-	-	-	-	500,000
Riverfront Park - ramada over sports courts	Capital Fund	-	-	-	-	-	-	22,000	275,000	-	-	297,000
Steam Pump Ranch Farmer's Market Structure Upgrade*	Capital Fund	263,542	-	-	-	-	-	-	-	-	-	263,542
Vistoso Trails Nature Preserve Pond	Capital Fund	2,000,000	-	-	-	-	-	-	-	-	-	2,000,000
Vistoso Trails Nature Preserve Site Improvements	Community Center Fund	200,000	200,000	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	1,400,000
Public Facilities, Vehicles & Equipment		5,090,572	3,270,500	3,099,000	3,147,500	3,601,000	2,955,000	3,018,500	3,099,500	3,084,500	3,170,500	33,536,572
680 Fuel Station Renovation*	Capital Fund	449,550	-	-	-	-	-	-	-	-	-	449,550
680 Maintenance Yard Back-up Generator	Capital Fund	-	-	-	50,000	500,000	-	-	-	-	-	550,000
Annual Sidewalk Program	Capital Fund	100,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	325,000
Equipment Replacement Program	Capital Fund	-	260,500	368,000	418,500	403,000	204,000	178,500	178,500	178,500	178,500	2,368,000
Facility Maintenance Program	General Fund	299,000	308,000	318,000	328,000	338,000	349,000	360,000	371,000	383,000	395,000	3,449,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Public Facilities, Vehicles & Equipment (continued)												
Fuel Management Software (Gasboy Replacement)*	Capital Fund	70,000	-	-	-	-	-	-	-	-	-	70,000
MOC Water and Transit flat roof surface replacement	Capital Fund	-	-	70,000	-	-	-	-	-	-	-	70,000
Network Storage	Capital Fund	-	-	50,000	-	-	50,000	-	-	-	-	100,000
Phone System Refresh	Capital Fund	-	-	-	-	-	-	-	100,000	-	-	100,000
Public Works Operations Laydown Yard (Electricity)	Highway Fund	50,000	150,000	-	-	-	-	-	-	-	-	200,000
Server OS Refresh	Capital Fund	-	60,000	-	-	-	-	60,000	-	-	-	120,000
Town Court Expansion*	Capital Fund	800,000	-	-	-	-	-	-	-	-	-	800,000
Town Hall Admin Building A, Remodel I&T area	Capital Fund	-	335,000	-	-	115,000	-	-	-	-	-	450,000
Town Hall, Building A, Elevator System Modernization	Capital Fund	-	-	75,000	-	-	-	-	-	-	-	75,000
Vehicle Replacement Program*	Capital Fund Water Utility Fund Grants Fund	3,322,022	2,132,000	2,193,000	2,326,000	2,220,000	2,327,000	2,395,000	2,425,000	2,498,000	2,572,000	24,410,022
Public Safety		631,750	170,000	154,000	160,000	166,000	173,000					1,454,750
3D Scene Scanner	General Fund	138,000	-	-	-	-	-	-	-	-	-	138,000
Drone as First Responder Program	General Fund	-	170,000	154,000	160,000	166,000	173,000	-	-	-	-	823,000
Police Facility Programming*	Capital Fund	397,750	-	-	-	-	-	-	-	-	-	397,750
Police Vehicle for New Officer Position	Capital Fund	96,000	-	-	-	-	-	-	-	-	-	96,000
Stormwater		983,000	679,000	3,950,000	350,000	365,000	680,000	460,000	400,000	300,000	750,000	8,917,000
Canada Golf Course Drilage Improvements	Stormwater Utility Fund	-	-	-	-	-	-	-	250,000	-	-	250,000
Carmack Wash at Shadow Mountain Estates	Stormwater Utility Fund	-	-	-	-	-	-	-	-	-	750,000	750,000
Conquistador Golf Course Drilage Improvements	Stormwater Utility Fund	-	-	-	-	-	-	-	150,000	-	-	150,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Stormwater (continued)												
Gravel Pit Wash at Tangerine Road Culvert	Stormwater Utility Fund	-	-	-	-	-	380,000	-	-	-	-	380,000
Highland Wash (Grant Funding Required)	Stormwater Utility Fund	-	400,000	3,800,000	-	-	-	-	-	-	-	4,200,000
Highlands Wash at Monterra Ridge	Stormwater Utility Fund	-	-	-	-	-	-	460,000	-	-	-	460,000
Highlands Wash at Tangerine Road Culvert	Stormwater Utility Fund	-	-	-	-	365,000	-	-	-	-	-	365,000
Mutterer's Construction	Stormwater Utility Fund	-	-	150,000	350,000	-	-	-	-	-	-	500,000
Naranja Park Drainage Improvements	Stormwater Utility Fund	-	-	-	-	-	-	-	-	300,000	-	300,000
Oro Valley Drive Drainage and Pavement Improvement*	Stormwater Utility Fund	300,000	-	-	-	-	-	-	-	-	-	300,000
Pomegranate	Stormwater Utility Fund	-	279,000	-	-	-	-	-	-	-	-	279,000
Sierra Wash at Glover Rd Infrastructure Repair & Rehabilitation	Stormwater Utility Fund	318,000	-	-	-	-	-	-	-	-	-	318,000
Sierra Wash at Via Mandarin Drainage Improvements*	Stormwater Utility Fund	365,000	-	-	-	-	300,000	-	-	-	-	665,000
Streets/Roads		5,776,945	6,361,800	18,147,500	20,179,315	29,074,000	30,340,000	15,448,000	9,258,000	11,404,000	3,481,000	149,470,560
(RTA) Lambert Lane Widening - Thornydale Rd to Rancho Sonora Dr (Town Contribution of \$1M)	PAG/RTA Fund Roadway Impact Fee Fund	-	-	-	-	25,000,000	27,000,000	-	-	-	-	52,000,000
(RTA) Shannon Road Widening - Lambert Lane to Tangerine Road (Town Contribution of \$1M)	PAG/RTA Fund Roadway Impact Fee Fund	-	-	12,000,000	13,000,000	-	-	-	-	-	-	25,000,000
Annual Bridge Maintenance Program	Highway Fund	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
First Ave. Mill & Overlay (CDO Bridge to Tangerine Rd.)	Highway Fund	-	-	1,695,000	-	-	-	-	-	-	-	1,695,000
Illuminated Street Signs	Highway Fund	-	-	60,500	62,315	-	-	-	-	-	-	122,815
La Cañada Bridge Deck Repair (Northbound)	Highway Fund	50,000	1,657,800	-	-	-	-	-	-	-	-	1,707,800
La Cañada Cobo Improvement	Highway Fund	100,000	-	-	-	-	-	-	-	-	-	100,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Streets/Roads (continued)												
La Cañada Drive Phase III (Naranja Dr. to Tangerine Rd.)	Highway Fund	-	678,000	-	-	-	-	-	-	-	-	678,000
La Canada Traffic Signal - Street Improvements (near Leman Academy)	Highway Fund	-	-	600,000	-	-	-	-	-	-	-	600,000
Lambert Lane MUP (La Cholla to Wild Creek Dr)	Highway Fund	350,000	-	-	-	-	-	-	-	-	-	350,000
Linda Vista Blvd Safety (Calle Buena Vista to Oracle Rd)	PAG/RTA	-	-	-	-	-	-	-	-	3,121,000	-	3,121,000
Moore Rd La Cholla Blvd Intersection	Roadway Impact Fee Fund	-	-	500,000	1,700,000	-	-	-	-	-	-	2,200,000
Moore Road Widen (La Cholla Blvd to La Cañada Drive)	PAG/RTA	-	-	-	-	-	-	9,417,000	-	-	-	9,417,000
Naranja Dr. Widening (La Cholla Bl. to 1st Ave.)	PAG/RTA	-	-	-	-	-	-	-	-	3,394,000	-	3,394,000
Oracle Rd & Rams Field Intersection	Roadway Impact Fee Fund	-	-	-	-	750,000	-	-	-	-	-	750,000
Palisades Road Widening (1st Ave to 1 mile east)	PAG/RTA	-	-	-	-	-	-	-	5,886,000	-	-	5,886,000
Pavement Preservation - Non Roadways	Capital Fund	115,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	1,195,000
Pavement Preservation - Roadways	Highway Fund	3,090,000	3,106,000	3,122,000	3,138,000	3,154,000	3,170,000	3,186,000	3,202,000	3,219,000	3,236,000	31,623,000
Rancho Vistoso & Woodburne Intersection*	Roadway Impact Fee Fund	746,945	-	-	-	-	-	-	-	-	-	746,945
Rancho Vistoso Bridge Deck Repair over RV Blvd Mill/Overlay - Honey Bee Wash	Highway Fund	-	750,000	-	-	-	-	-	-	-	-	750,000
Bridge to Green Tree Drive	Highway Fund	-	-	-	2,034,000	-	-	-	-	-	-	2,034,000
RV Blvd Mill/Overlay (Moore Rd to Tangerine Rd)	PAG/RTA	-	-	-	-	-	-	-	-	1,500,000	-	1,500,000
Shannon Road Improvements*	Highway Fund	400,000	-	-	-	-	-	-	-	-	-	400,000
Summer Youth Transportation Art Program (Summer of 2025)	PAG/RTA	75,000	-	-	75,000	-	-	75,000	-	-	75,000	300,000
Tangerine Road Mill/Overlay (La Cañada Dr. to Oracle Rd.)	Highway Fund	-	-	-	-	-	-	2,600,000	-	-	-	2,600,000
Traffic Signal at Tangerine Rd / Mussette Dr	Highway Fund	750,000	-	-	-	-	-	-	-	-	-	750,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Water System		28,064,494	1,910,000	2,650,000	2,450,000	1,660,000	1,160,000	1,160,000	1,360,000	1,360,000	1,360,000	42,814,494
Booster Station HP Tank Replacement	Water Utility Fund	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	1,700,000
Booster Station Rehabilitation	Water Utility Fund	370,000	500,000	1,240,000	740,000	250,000	50,000	50,000	250,000	250,000	250,000	3,950,000
Control Systems - SCADA	Water Utility Fund	325,000	500,000	500,000	500,000	500,000	200,000	200,000	200,000	200,000	200,000	3,325,000
La Posada Well Equipping*	Water Impact Fee/ GPF	671,000	-	-	-	-	-	-	-	-	-	671,000
NWRRDS (Independent) Booster Station at Partnered Reservoir	Water Impact Fee/ GPF	4,500,000	-	-	-	-	-	-	-	-	-	4,500,000
NWRRDS (Independent) D-Zone Main from Twin Peaks Booster to Shannon Rd. Booster	Water Impact Fee/ GPF	14,000,000	-	-	-	-	-	-	-	-	-	14,000,000
NWRRDS (Partnered) Pipeline Construction - Transmission Main*	Water Impact Fee/ GPF	4,000,000	-	-	-	-	-	-	-	-	-	4,000,000
NWRRDS (Partnered) Reservoir Construction	Water Impact Fee/ GPF	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
NWRRDS (Partnered) Well Equipping, TRICO power to sites	Water Impact Fee/ GPF	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reclaimed Facility Booster Rehabilitation*	Water Utility Fund	320,000	-	-	-	-	-	-	-	-	-	320,000
Reservoir Rehabilitation	Water Utility Fund	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Steam Pump Well*	Water Impact Fee/ GPF	593,494	-	-	-	-	-	-	-	-	-	593,494
Water Meters- New Connections (based on 210 meters per year)	Water Utility Fund	325,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,675,000
Well HP Tank Replacement	Water Utility Fund	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	1,700,000
Well Rehabilitation	Water Utility Fund	220,000	220,000	220,000	520,000	220,000	220,000	220,000	220,000	220,000	220,000	2,500,000
Grand Total		45,559,003	14,033,300	31,188,300	28,274,815	39,671,000	38,638,000	21,819,500	15,007,500	16,653,500	13,061,500	263,906,418

Capital Improvement Plan | Contingent Projects by Category

The following projects were identified through the Capital Improvement Plan process but excluded from the CIP as they currently do not have a dedicated funding source and/or defined scope.

Contingent CIP Project Listing by Category

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Parks & Recreation		350,000	200,000	2,129,999	1,750,000	1,500,000	894,000	550,000	3,000,000	3,100,000	1,500,000	14,973,999
Naranja Park Shade	Capital Fund	250,000	-	-	-	-	-	-	-	-	-	250,000
Pusch Ridge Golf - Hole #1 Drainage & Beautification	Community Center Fund	100,000	-	-	-	-	-	-	-	-	-	100,000
Naranja Park Entry Site Improvements	Capital Fund	-	200,000	-	-	-	-	-	-	-	-	200,000
ADA Pathway Pusch View CDO River Park	Highway Fund	-	-	99,999	-	-	-	-	-	-	-	99,999
Naranja Park Maintenance Facility	Capital Fund	-	-	1,200,000	-	-	-	-	-	-	-	1,200,000
Naranja Park Pickleball Courts (2) and Shade Structure	Capital Fund	-	-	330,000	-	-	-	-	-	-	-	330,000
Naranja Park Ramadas	Capital Fund	-	-	500,000	-	-	-	-	-	-	-	500,000
MUP - Phase III – Alignment (CDO wash to James D. Kriegh Park)	Capital Fund	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000
Naranja Park Basketball Courts	Capital Fund	-	-	-	250,000	-	-	-	-	-	-	250,000
Proctor/Lieber House Renovation	Capital Fund	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000
CRC Renovation and Construction	Community Center Fund	-	-	-	-	-	600,000	-	3,000,000	3,000,000	-	6,600,000
Naranja Park Archery Range - Paved Parking, Lights, Landscape	Capital Fund	-	-	-	-	-	44,000	550,000	-	-	-	594,000
Naranja Park Skate Park expansion Park	Capital Fund	-	-	-	-	-	250,000	-	-	-	-	250,000
Steam Pump Ranch - New Northern Entry by Panhandle Stables/Event Space	Capital Fund	-	-	-	-	-	-	-	-	100,000	1,500,000	1,600,000

Capital Improvement Plan | Contingent Projects by Category

Contingent CIP Project Listing by Category

	Funding Source	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	10-Year Total
Public Facilities, Vehicles & Equipment			613,000	1,789,500	110,000	50,000	615,000					3,177,500
MOC Perimeter Fence & Entry Gate	Capital Fund	-	450,000	-	-	-	-	-	-	-	-	450,000
Transit Maintenance Facility	Capital Fund	-	163,000	1,564,500	-	-	-	-	-	-	-	1,727,500
	Grants Fund	-										
CEDPW Building D File Room to Conference Room Renovation	Capital Fund	-	-	20,000	110,000	-	-	-	-	-	-	130,000
MOC Decommissioning	Capital Fund	-	-	50,000	-	-	-	-	-	-	-	50,000
Public Works Operations Laydown Yard (Sewer & Water)	Highway Fund	-	-	155,000	-	-	-	-	-	-	-	155,000
Administration Building Efficiency Renovation	Capital Fund	-	-	-	-	50,000	500,000	-	-	-	-	550,000
Town Hall, ADA compliant sidewalk connection to La Canada	Capital Fund	-	-	-	-	-	115,000	-	-	-	-	115,000
Public Safety			18,000,000	18,040,000	375,000							36,415,000
Future Police Station	Capital Fund	-	18,000,000	18,000,000	-	-	-	-	-	-	-	36,000,000
PD Main Town Hall, Building F Remodel	Capital Fund	-	-	40,000	375,000	-	-	-	-	-	-	415,000
Streets/Roads			6,791,016	1,658,000								8,449,016
First Avenue Bridge Deck Repair	Highway Fund	-	2,662,000	-	-	-	-	-	-	-	-	2,662,000
Rancho Vistoso Blvd Bridge Deck Repair (East & Westbound Over Big Wash)	Highway Fund	-	4,079,016	-	-	-	-	-	-	-	-	4,079,016
Tangerine Rd. Bridge Deck Repair over Big Wash	Highway Fund	-	50,000	1,658,000	-	-	-	-	-	-	-	1,708,000
Grand Total		350,000	25,604,016	23,617,499	2,235,000	1,550,000	1,509,000	550,000	3,000,000	3,100,000	1,500,000	63,015,515



CIP Project Descriptions

The following are detailed descriptions of all of the recommended CIP projects for Fiscal Year 2025/26. Discussion includes potential operating impact to the Town (if known and identifiable at this time) as well as indicating any additional funding the Town will receive to complete the project.

Parks & Recreation

PROJECT TITLE:	36 Hole - Greenmaster Mowers Replacement - TriFlex 3300 Hydraulic
FY 25/26 PROJECT BUDGET:	\$120,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This is for lifecycle replacement of two 2015 Triflex Mowers.
ANNUAL OPERATING IMPACT:	None anticipated
PROJECT TITLE:	36 Hole - South Pump Station
FY 25/26 PROJECT BUDGET:	\$510,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will replace the aging south pump station at hole #16, which is visibly failing. We will demolish the existing structure and concrete slab, pour a new slab, and install a modern pump station. This will ensure the irrigation system's reliability, preventing watering disruptions and maintaining turf health.
ANNUAL OPERATING IMPACT:	None anticipated
PROJECT TITLE:	Artificial Turf Installation at Community Center Entrance
FY 25/26 PROJECT BUDGET:	\$150,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replacing the CRC's grass entrance lawn (approx. 7,800 sq ft) with durable artificial turf. This will create a safer, year-round space for youth programs, while saving significant water and maintenance costs.
ANNUAL OPERATING IMPACT:	Estiamted savings of \$2,000 in labor and \$2,000 in water
PROJECT TITLE:	Community Center Exterior Stucco Repair and Painting
FY 25/26 PROJECT BUDGET:	\$190,500
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Patch and paint aging exterior stucco to prevent water and vermin intrusion and halting further deterioration
ANNUAL OPERATING IMPACT:	Savings of \$1,500 in maintenance costs



CIP Project Descriptions

PROJECT TITLE:	Community Center Parking Lot Resurface
FY 25/26 PROJECT BUDGET:	\$950,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project consists of removing and replacing the existing deteriorated asphalt pavement.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	CRC ADA Exterior Restroom
FY 25/26 PROJECT BUDGET:	\$325,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will convert the former jacuzzi area into two ADA-compliant outdoor restrooms, addressing the need for accessible facilities for tennis/pickleball court users, especially when the indoor facility is closed.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Equipment Replacement (Golf Maintenance) - Reelmaster Mower
FY 25/26 PROJECT BUDGET:	\$105,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replacement of Reelmaster mower which is past it's useful life and has a worn pump, worn hoses, high oil consumption, and needs a total reel and roller replacement.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Pusch Ridge Tennis Bleachers and ADA Accessibility
FY 25/26 PROJECT BUDGET:	\$198,200
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will replace the demolished, unsafe bleachers at the Pusch Ridge Tennis Facility with new, properly anchored bleachers on a cement slab. We will also add ADA-compliant pathways and a shade structure to enhance accessibility and comfort.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	Steam Pump Ranch Farmer's Market Structure Upgrade
FY 25/26 PROJECT BUDGET:	\$263,542
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replacement of the damaged and demolished former shade structure used by the Heirloom Farmer's Market on the property. The FY 25/26 budget will complete the project, including installation of a misting system, utilizing carryover funds.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Vistoso Trails Nature Preserve Pond
FY 25/26 PROJECT BUDGET:	\$2,000,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Resurface and fill 2.5 acre pond at Vistoso Trails Nature Preserve. Includes treatment of pond edge and enclosure of mechanical equipment.
ANNUAL OPERATING IMPACT:	Approx, \$105,000 (\$90,000 for yearly water and \$15,000 for pond maintenance)

PROJECT TITLE:	Vistoso Trails Nature Preserve Site Improvements
FY 25/26 PROJECT BUDGET:	\$200,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Vistoso Trails Nature Preserve continued site improvements per the Master Plan
ANNUAL OPERATING IMPACT:	Approx \$100k operating and maintenance cost annually



CIP Project Descriptions

Public Facilities, Vehicles & Equipment

PROJECT TITLE:	680 Fuel Station Renovation
FY 25/26 PROJECT BUDGET:	\$449,550
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Design and construct a modern fuel station at 680 Calle Concordia which will improve efficiencies at the station
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Annual Sidewalk Program
FY 25/26 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Town staff personnel inspect and evaluate existing sidewalk conditions throughout the town and contract all necessary repairs to contractors.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Facility Maintenance Program
FY 25/26 PROJECT BUDGET:	\$299,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Maintenance and rehabilitation of Town owned facilities. Annual repair and maintenance of Town owned facilities and assets are crucial to maintain and extend the useful life of the asset
ANNUAL OPERATING IMPACT:	No changes in operating costs anticipated



CIP Project Descriptions

PROJECT TITLE:	Fuel Management Software (Gasboy Replacement)
FY 25/26 PROJECT BUDGET:	\$70,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replace current Gasboy system with current technology to ensure that fueling continues to be served from 680 location
ANNUAL OPERATING IMPACT:	Reduced maintenance costs

PROJECT TITLE:	Public Works Operations Laydown Yard (Electricity)
FY 25/26 PROJECT BUDGET:	\$50,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will develop design plans for electrical, HVAC, plumbing, and interior office space at the Operations Laydown Yard building on N. La Cholla Blvd.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Town Court Expansion
FY 25/26 PROJECT BUDGET:	\$800,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Town Court building expansion to accommodate needs. The FY 25/26 budget will complete the project utilizing carryover funds.
ANNUAL OPERATING IMPACT:	\$6,500 - Minimal utility and maintenance cost increases with expanded building

PROJECT TITLE:	Vehicle Replacement Program
FY 25/26 PROJECT BUDGET:	\$3,322,022
PRIMARY FUNDING:	Capital Fund - \$2,076,022
ADDITIONAL FUNDING:	ADOT Grants - \$1,171,000 Water Utility Fund - \$75,000
PROJECT DESCRIPTION:	Annual replacement of vehicles across Town departments. Replacement of aging fleet helps control vehicle repair and maintenance costs. Vehicle reserves are set aside annually to fund replacements.
ANNUAL OPERATING IMPACT:	Reduced maintenance costs as aging vehicles are replaced



CIP Project Descriptions

Public Safety

PROJECT TITLE:	3D Scene Scanner
FY 25/26 PROJECT BUDGET:	\$138,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will upgrade to the Leica RTC360 3D scanner, a modern tool for precise and efficient crime scene documentation, replacing the slow and outdated FARO scanner to improve prosecution outcomes and reduce staff time.
ANNUAL OPERATING IMPACT:	\$6,000 decreased software licensing cost

PROJECT TITLE:	Police Facility Programming
FY 25/26 PROJECT BUDGET:	\$397,750
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will involve consulting experts to design solutions for the police facilities. This follows a space needs assessment to ensure officers have a more efficient and effective workspace.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Police Vehicle for New Officer Position
FY 25/26 PROJECT BUDGET:	\$96,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Purchase and outfitting of a truck for a new Wellness Officer position.
ANNUAL OPERATING IMPACT:	Normal vehicle maintenance



CIP Project Descriptions

Stormwater

PROJECT TITLE:	Oro Valley Drive Drainage and Pavement Improvement
FY 25/26 PROJECT BUDGET:	\$300,000
PRIMARY FUNDING:	Stormwater Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Drainage and pavement improvements to address standing water and storm runoff at Oro Valley Drive and the associated unnamed public drainageway.
ANNUAL OPERATING IMPACT:	\$3,500 O&M

PROJECT TITLE:	Sierra Wash at Glover Rd Infrastructure Repair & Rehabilitation
FY 25/26 PROJECT BUDGET:	\$318,000
PRIMARY FUNDING:	Federal FEMA grant \$238,500 (estimated)
ADDITIONAL FUNDING:	Stormwater Utility fees (matching funds)
PROJECT DESCRIPTION:	Repair and rehabilitation to Glover Road's culvert over Sierra Wash to mitigate the erosion and risk of structural undermining. This culvert is experiencing erosion due to natural channel downcutting, exposing and undermining the culvert's outlet cutoff wall. The Stormwater Utility has applied to a FEMA grant that will cover 75% of the project costs, with the remaining 25% funded by Stormwater Utility revenues.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Sierra Wash at Via Mandarin Drainage Improvements
FY 25/26 PROJECT BUDGET:	\$365,000
PRIMARY FUNDING:	Federal FEMA grant \$210,000 (estimated)
ADDITIONAL FUNDING:	Stormwater Utility fees (matching funds)
PROJECT DESCRIPTION:	Improvements to the outlet apron protecting the box culvert and roadway from potential failure. The Stormwater Utility has submitted a federal Hazard Mitigation Grant Program application under FEMA.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Streets/Roads

PROJECT TITLE:	Annual Bridge Maintenance Program
FY 25/26 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This program will focus on addressing nonstructural issues related to Town bridges identified in the latest report from the Arizona Department of Transportation (ADOT).
ANNUAL OPERATING IMPACT:	\$50,000 reduced O&M costs

PROJECT TITLE:	La Cañada Bridge Deck Repair (Northbound)
FY 25/26 PROJECT BUDGET:	\$50,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	The bridge deck has delaminated and needs major repair.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	La Cañada Cobo Improvement
FY 25/26 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	The project consists of building a dedicated right turn lane on N. Placita el Cobo Drive and on La Cañada Drive into N. Placita El Cobo Drive.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Lambert Lane MUP (La Cholla to Wild Creek Dr)
FY 25/26 PROJECT BUDGET:	\$350,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project consists of designing and constructing a 10-foot-wide asphalt multi-use path south of Lambert Lane from La Cholla Blvd to Wild Creek Dr.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	Pavement Preservation - Non Roadways
FY 25/26 PROJECT BUDGET:	\$115,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Annual pavement preservation for non-roadway assets. Cost effective asphalt surface treatments will be applied to the Town's parking lots and multi-use paths to preserve and extend the service life.
ANNUAL OPERATING IMPACT:	Maintaining adequate funding for this program prevents future costly reconstruction and rehabilitation

PROJECT TITLE:	Pavement Preservation - Roadways
FY 25/26 PROJECT BUDGET:	\$3,090,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Perform annual roadway treatments per the Town's pavement preservation and management program. Enhances and improves the roadway system
ANNUAL OPERATING IMPACT:	Maintaining adequate funding for this program prevents future costly roadway reconstruction and rehabilitation

PROJECT TITLE:	Rancho Vistoso & Woodburne Intersection
FY 25/26 PROJECT BUDGET:	\$746,945
PRIMARY FUNDING:	Roadway Impact Fee Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Reconstruction of the Rancho Vistoso & Woodburne Intersection. The intersection is identified in the Town's Infrastructure Improvement Plan (IIP) as one of the projects used to determine growth development fee rates. As such, it is eligible to receive its share of collected development impact fees.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Shannon Road Improvements
FY 25/26 PROJECT BUDGET:	\$400,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will build a temporary local roadway and multi-use path from Naranja Drive to Tangerine Road to improve access and pedestrian safety until the full arterial upgrade is completed as part of a future planned widening in the RTA Next Plan.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	Summer Youth Transportation Art Program (Summer of 2025)
FY 25/26 PROJECT BUDGET:	\$75,000
PRIMARY FUNDING:	PAG/RTA Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project, will utilize PAG Highway User Revenue Funds, to design and construct public art with the Town's right-of-ways by local youth. The project is normally administered by the SAACA in coordination with the Public Works staff. Artwork, signage or landscaping projects may be eligible. The students' concepts and techniques are aimed at humanizing the roadway system, enhancing urban gateway features, and helping define the unique identity of their respective communities.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Traffic Signal at Tangerine Rd / Mussette Dr
FY 25/26 PROJECT BUDGET:	\$750,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project consists of designing and installing a traffic signal at Tangerine Road and Mussette Drive.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Water System

PROJECT TITLE:	Booster Station HP Tank Replacement
FY 25/26 PROJECT BUDGET:	\$170,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replacement of 5,000 gallon tank to meet all American Society of Mechanical Engineers (ASME) certification and standards
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Booster Station Rehabilitation
FY 25/26 PROJECT BUDGET:	\$370,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Rehabilitate select booster stations to return the boosters to optimum operational efficiency and maintain system reliability
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Control Systems - SCADA
FY 25/26 PROJECT BUDGET:	\$325,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Instrumentation replacement due to aging infrastructure that is not compatible with newer Supervisory Control and Data Acquisition (SCADA) equipment
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	La Posada Well Equipping
FY 25/26 PROJECT BUDGET:	\$671,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Complete the equipping at the La Posada development at First Avenue and Lambert Lane. This project will replace lost well capacity, maintain healthy groundwater capacity during periods of increased summer demand and system redundancy in the event of a CAP water outage.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	NWRRDS (Independent) Booster Station at Partnered Reservoir
FY 25/26 PROJECT BUDGET:	\$4,500,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	Groundwater Preservation Fees
PROJECT DESCRIPTION:	This project consists of the construction of a booster station having a 4,000 acre-foot per year capacity that will pump recovered CAP water from the Partnered NWRRDS reservoir located near Lambert and Twin Peaks road to the Shannon Rd. Reservoir located near Shannon Rd. and Naranja Rd.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	NWRRDS (Independent) D-Zone Main from Twin Peaks Booster to Shannon Rd. Booster
FY 25/26 PROJECT BUDGET:	\$14,000,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	Groundwater Preservation Fees
PROJECT DESCRIPTION:	Construction of a water transmission main having a 4,000 acre-foot per year capacity that will deliver recovered CAP water from the Independent NWRRDS booster station at the partnered reservoir to the NWRRDS Independent Shannon Rd. Reservoir located near Shannon Rd. and Lambert Ln.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	NWRRDS (Partnered) Pipeline Construction - Transmission Main
FY 25/26 PROJECT BUDGET:	\$4,000,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	Groundwater Preservation Fees
PROJECT DESCRIPTION:	This project consists of the construction of a water transmission main having a 4,000 acre-foot per year capacity that will deliver recovered CAP water from the Independent NWRRDS booster station to the Independent NWRRDS reservoir located near Naranja and Shannon Rd.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	NWRRDS (Partnered) Reservoir Construction
FY 25/26 PROJECT BUDGET:	\$1,000,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	Groundwater Preservation Fees
PROJECT DESCRIPTION:	Partnered forebay reservoir construction to supply recovered CAP water to the NWRRDS booster station.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	NWRRDS (Partnered) Well Equipping, TRICO power to sites and associated tasks
FY 25/26 PROJECT BUDGET:	\$1,200,000
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	Groundwater Preservation Fees
PROJECT DESCRIPTION:	Equip two partnered CAP water recovery wells with vertical turbine line shaft pumps and motors. Work also includes instrumentation and control as well as power to both sites.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Reclaimed Facility Booster Rehabilitation
FY 25/26 PROJECT BUDGET:	\$320,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Engineering will begin the process of evaluating new more efficient booster pumps, motors, and maintenance on the facilities suction and discharge piping.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Reservoir Rehabilitation
FY 25/26 PROJECT BUDGET:	\$200,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Annual reservoir rehabilitation program
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Steam Pump Well
FY 25/26 PROJECT BUDGET:	\$593,494
PRIMARY FUNDING:	Water Impact Fee Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Well equipping and system tie-in for replacement of retiring well
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE: Water Meters- New Connections (based on 210 meters per year)

FY 25/26 PROJECT BUDGET: \$325,000

PRIMARY FUNDING: Water Utility Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Purchase meters for new water system connections

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Well HP Tank Replacement

FY 25/26 PROJECT BUDGET: \$170,000

PRIMARY FUNDING: Water Utility Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Well HP Tank Replacement of 5000 gallon tank to meet all ASME certifications and standards

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Well Rehabilitation

FY 25/26 PROJECT BUDGET: \$220,000

PRIMARY FUNDING: Water Utility Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Remove existing pumping unit, rehabilitate the existing well casing and install new pumping unit

ANNUAL OPERATING IMPACT: None anticipated
