

TOWN MANAGER'S  
**RECOMMENDED  
BUDGET**

FY 2026/27



**Town of Oro Valley**  
**Town Manager’s Recommended**  
**Fiscal Year 2026/27 Budget**  
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April 24, 2026

I am proud to present the Town of Oro Valley balanced budget for Fiscal Year 2026/2027 (FY 26/27). This budget reflects proactive fiscal management in response to evolving revenue and cost pressures. The Town remains in a stable financial position, and this budget is designed to maintain that stability by sustaining core services, advancing priority infrastructure, and taking deliberate steps to align spending with a more conservative long-term outlook.

The total Town-wide budget appropriation is \$129M, representing a \$21M, or 14.4%, decrease from the FY 2025/26 adopted budget.

## Factors Shaping the FY27 Budget

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Several converging factors shaped the fiscal environment for FY27:

- The sales tax forecast has significantly tightened, reflecting a worsening revenue outlook and current year collections tracking below budget expectations (\$11.8M reduction over the next five years)
- Residential building permit activity has slowed significantly, limiting construction sales tax growth and reducing the near-term revenue benefit of new development
- San Tan Valley incorporation dilutes the statewide population pool by approximately 1.6% annually, reducing Oro Valley's share of state-shared revenues by an estimated \$1.4M over the forecast period
- Years of cost inflation in construction and road materials have strained fund balances; Highway Fund revenues (HURF) are insufficient to cover road maintenance needs without General Fund support
- The Town's fund balances are below those of comparable peer communities, increasing financial risk exposure

## Budget Management Actions

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In response to the fiscal outlook, the following measures were taken in developing the FY27 budget:

- No new full-time staff positions added
- CIP prioritization process completed to identify essential projects; \$11.6M in capital deferred or eliminated
  - Projects moved to contingent CIP list: **\$8.7M**
  - Projects deferred: **\$2.9M**
- General Fund departments were directed to reduce O&M spending by 0.5% (estimated \$2M impact over five years)
- PSPRS excess contribution reduced by \$1.5M from the current year budget
- The Town Council approved a reduction of the General Fund reserve policy from 30% to 25%, freeing approximately \$2.9M in previously reserved funds

- The Town Council approved a Use Tax effective 7/1/2026 conservatively estimated to generate \$250,000 annually.
- The Town Council approved fee increases for Parks & Rec amenities which will improve cost recovery in the General Fund and the Community Center Fund.
- Credit card processing fees: cost growth moderated

## Personnel

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### Staffing

- No new full-time staff positions in FY27

### Personnel Expenditures

- Health insurance premiums are projected to increase; the Town's self-insured health fund experienced elevated claims this year, requiring fund balance replenishment
- PSPRS excess payment contributions reduced from the FY26 budget level

## Operations & Maintenance

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Departments were directed to reduce General Fund O&M where possible. The following cost increases are largely unavoidable:

- Utilities: increases from rate adjustments and additional utility costs associated with the VTNP pond and Police Headquarters building
- General liability and property insurance: approximately 10% increase
- Vistoso Trails Nature Preserve (VTNP) pond maintenance: ~\$140,000
- Police Department Headquarters (PDHQ) building maintenance: \$40,453
- Election costs: approximately \$85,000 increase over prior elections
- Vehicle replacement reserve: 9% increase reflecting higher new vehicle costs
- Middle mile fiber project contribution: \$200,000 payment

## Capital

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### Reductions

- CIP prioritization resulted in significant project deferrals and eliminations
- Vehicle replacements reduced
- NWRDRS water infrastructure project nearing completion in FY27

### New and Notable Capital Items

- **Police Headquarters design and engineering:** \$1.5M over next two years
- **Shannon Road Widening (RTA project, \$25M total):** Town contribution of \$1M; RTA advancing project schedule
- **Federal Bridge Repair Award:** \$7.0M congressionally directed spending award for bridge repairs to be used on bridge repairs over the next two years.

## Transfers

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- Transfers to the Capital Fund are reduced due to a lower operating surplus in the General Fund, consistent with the tightened revenue outlook

## Conclusion

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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 2026/27 RECOMMENDED BUDGET**

	Beginning Fund Balance	SOURCES		USES					Total Budget Appropriation <sup>2</sup>	Transfers Out	Ending Fund Balance <sup>3</sup>
		Revenue	Transfers In	Personnel	O&M	Capital	Debt Service	Contingency <sup>1</sup>			
<b>General Fund</b>	15,103,150	59,330,404	-	36,877,719	16,057,975	25,000	-	2,000,000	54,960,694	7,693,886	13,778,974
<b>Special Revenue Funds</b>											
Community Center Fund	971,583	8,728,936	-	1,371,172	7,048,974	150,000	253,325	500,000	9,323,471	-	877,048
Highway Fund	2,155,833	4,783,936	3,000,000	1,396,779	1,246,991	4,906,990	-	200,000	7,750,760	66,120	2,322,888
Seizures & Forfeitures	399,360	40,000	-	-	100,000	-	-	339,360	439,360	-	339,360
<b>Debt Service Fund</b>	107,428	118,836	3,608,234	-	10,000	-	3,697,070	100,000	3,807,070	-	127,428
<b>Capital Project Funds</b>											
Capital Fund	17,717,774	1,639,414	4,000,000	-	-	6,923,439	-	2,000,000	8,923,439	3,180,465	13,253,284
Grants & Contributions	85,164	3,509,338	369,785	-	1,009,400	2,747,323	-	100,000	3,856,723	-	207,564
TWDIF Fund	3,826,696	292,255	-	-	5,294	650,000	-	300,000	955,294	1,000,000	2,463,657
PAG/RTA Fund	343,894	145,000	1,000,000	-	80,000	1,000,000	-	120,000	1,200,000	-	408,894
Parks & Rec Impact Fee Fund	777,254	128,463	-	-	2,471	300,000	-	185,000	487,471	-	603,246
Police Impact Fee Fund	227,265	40,203	-	-	707	-	-	50,000	50,707	34,696	232,065
Rec In Lieu Fee Fund	53,418	1,450	-	-	-	-	-	18,216	18,216	-	54,868
<b>Internal Service Funds</b>											
Benefit Self Insurance Fund	2,920,260	4,543,643	-	-	5,040,065	-	-	500,000	5,540,065	-	2,423,838
<b>Enterprise Funds</b>											
Water Utility Fund	6,134,257	23,107,500	-	4,110,816	11,957,720	2,270,000	3,827,269	500,000	22,665,805	2,402,852	4,673,099
WRSDIF Fund	7,542,015	965,019	2,400,000	-	184,232	6,000,000	931,822	500,000	7,616,054	-	3,790,980
Stormwater Utility Fund	1,607,531	2,043,000	-	981,560	456,445	755,500	-	250,000	2,443,505	-	1,457,026
	<b>59,972,881</b>	<b>109,417,397</b>	<b>14,378,019</b>	<b>44,738,046</b>	<b>43,200,274</b>	<b>25,728,252</b>	<b>8,709,486</b>	<b>7,662,576</b>	<b>130,038,634</b>	<b>14,378,019</b>	<b>47,014,220</b>

**Total Budget Appropriation<sup>2</sup> \$130,038,634**

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				
<b>Beginning Fund Balance</b>	\$ 15,103,150	\$ 3,526,776	\$ 13,676,272	\$ 1,607,531	\$ 23,031,465	\$ 2,920,260	\$ 107,428	\$ 59,972,881
<b>Revenues</b>								
Taxes	\$ 29,734,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,734,120
Licenses and Permits	1,736,631	35,350	-	-	-	-	-	1,771,981
Fines	68,680	-	-	-	-	-	-	68,680
Water Sales	-	-	19,435,000	-	-	-	-	19,435,000
Charges for Services	3,246,684	8,704,286	3,427,500	1,758,800	-	-	-	17,137,270
State Shared Revenue	21,172,646	4,573,619	-	-	-	-	-	25,746,265
Intergovernmental	2,019,969	-	-	-	-	-	-	2,019,969
Grants	621,851	-	-	239,200	3,054,338	-	8,836	3,924,225
Seizures & Forfeitures	-	20,000	-	-	-	-	-	20,000
Impact Fees	-	-	815,019	-	337,921	-	-	1,152,940
Interest Income	589,023	213,617	395,000	45,000	601,394	-	30,000	1,874,035
Miscellaneous	140,800	6,000	-	-	1,762,470	4,543,643	80,000	6,532,913
<b>Total Revenues</b>	<b>59,330,404</b>	<b>13,552,872</b>	<b>24,072,519</b>	<b>2,043,000</b>	<b>5,756,123</b>	<b>4,543,643</b>	<b>118,836</b>	<b>109,417,397</b>
<b>Transfers In</b>	-	3,000,000	2,400,000	-	5,369,785	-	3,608,234	14,378,019
<b>Total Sources</b>	<b>\$ 59,330,404</b>	<b>\$ 16,552,872</b>	<b>\$ 26,472,519</b>	<b>\$ 2,043,000</b>	<b>\$ 11,125,908</b>	<b>\$ 4,543,643</b>	<b>\$ 3,727,070</b>	<b>\$ 123,795,416</b>
<b>Expenditures</b>								
Town Council	\$ 215,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,477
Town Manager's Office	1,854,089	-	-	-	-	-	-	1,854,089
Clerk	459,015	-	-	-	-	-	-	459,015
Human Resources	750,781	-	-	-	-	-	-	750,781
Finance	887,403	-	-	-	-	-	-	887,403
Information Technology	5,949,692	-	-	-	-	-	-	5,949,692
Legal	1,000,829	-	-	-	-	-	-	1,000,829
Town Court	1,126,232	-	-	-	-	-	-	1,126,232
Non-Departmental	3,449,182	-	-	-	658,472	5,040,065	10,000	9,157,719
Capital Projects	366,056	5,106,990	8,270,000	705,500	3,023,611	-	-	17,472,157
Comm. & Economic Dev.	4,224,338	-	-	-	-	-	-	4,224,338
Parks and Recreation	5,287,360	8,420,146	-	-	4,758,939	-	-	18,466,445
Police	20,596,758	100,000	-	-	2,605,739	-	-	23,302,497
Public Works	6,793,482	2,593,770	-	1,488,005	1,671,873	-	-	12,547,130
Water Utility	-	-	16,252,768	-	-	-	-	16,252,768
Debt Service	-	253,325	4,759,091	-	-	-	3,697,070	8,709,486
Contingency Reserve	2,000,000	1,039,360	1,000,000	250,000	2,773,216	500,000	100,000	7,662,576
<b>Total Budget</b>	<b>\$ 54,960,694</b>	<b>\$ 17,513,591</b>	<b>\$ 30,281,859</b>	<b>\$ 2,443,505</b>	<b>\$ 15,491,850</b>	<b>\$ 5,540,065</b>	<b>\$ 3,807,070</b>	<b>\$ 130,038,634</b>
<b>Transfers Out</b>	7,693,886	66,120	2,402,852	-	4,215,161	-	-	14,378,019
<b>Total Uses</b>	<b>62,654,580</b>	<b>17,579,711</b>	<b>32,684,711</b>	<b>2,443,505</b>	<b>19,707,011</b>	<b>5,540,065</b>	<b>3,807,070</b>	<b>144,416,653</b>
<b>Sources Over/(Under) Uses</b>	<b>(3,324,176)</b>	<b>(1,026,839)</b>	<b>(6,212,192)</b>	<b>(400,505)</b>	<b>(8,581,103)</b>	<b>(996,422)</b>	<b>(80,000)</b>	<b>(20,621,237)</b>
<b>Ending Fund Balance<sup>(1)</sup></b>	<b>\$ 11,778,974</b>	<b>\$ 2,499,937</b>	<b>\$ 7,464,080</b>	<b>\$ 1,207,026</b>	<b>\$ 14,450,362</b>	<b>\$ 1,923,838</b>	<b>\$ 27,428</b>	<b>\$ 39,351,645</b>
<b>Ending Fund Balance<sup>(2)</sup></b>	<b>\$ 13,778,974</b>	<b>\$ 3,539,297</b>	<b>\$ 8,464,080</b>	<b>\$ 1,457,026</b>	<b>\$ 17,223,578</b>	<b>\$ 2,423,838</b>	<b>\$ 127,428</b>	<b>\$ 47,014,220</b>

(1) Includes use of contingency reserves

(2) Does not include use of contingency reserves

## Expenditure Schedule by Fund

Fund/Department	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	% to Budget
<b>General Fund</b>					
Clerk	403,496	514,388	446,275	459,015	2.9%
Community & Economic Development	3,548,853	3,652,543	4,275,011	4,224,338	-1.2%
Council	184,698	216,145	216,163	215,477	-0.3%
Finance	825,859	856,458	885,087	887,403	0.3%
Non Departmental	4,635,814	3,757,675	3,098,504	3,449,182	11.3%
Human Resources	632,584	667,283	744,887	750,781	0.8%
Information Technology	5,043,169	5,127,616	6,021,164	5,949,692	-1.2%
Legal	1,071,067	1,139,202	1,193,587	1,000,829	-16.1%
Parks and Recreation	4,464,202	4,646,070	4,950,510	5,653,416	14.2%
Police	19,147,662	18,050,484	21,333,810	20,596,758	-3.5%
Public Works	6,535,148	6,133,031	6,551,005	6,793,482	3.7%
Town Court	985,129	1,019,285	1,181,757	1,126,232	-4.7%
Town Manager's Office	1,596,585	1,654,950	1,738,771	1,854,089	6.6%
<b>Subtotal</b>	<b>49,074,267</b>	<b>47,435,129</b>	<b>52,636,531</b>	<b>52,960,694</b>	<b>0.6%</b>
<b>Special Revenue Funds</b>					
Community Center Fund	8,964,043	9,299,757	10,914,333	8,823,471	-19.2%
Highway User Revenue Fund	6,215,406	7,449,056	7,456,153	7,550,760	1.3%
Seizures & Forfeitures Funds	44,983	-	100,000	100,000	0.0%
<b>Subtotal</b>	<b>15,224,433</b>	<b>16,748,814</b>	<b>18,470,486</b>	<b>16,474,231</b>	<b>-10.8%</b>
<b>Debt Service Funds</b>					
Municipal Debt Service Fund	4,037,583	4,029,508	4,023,070	3,707,070	-7.9%
<b>Subtotal</b>	<b>4,037,583</b>	<b>4,029,508</b>	<b>4,023,070</b>	<b>3,707,070</b>	<b>-7.9%</b>
<b>Capital Project Funds</b>					
Capital Fund	18,579,704	5,955,281	6,417,864	6,923,439	7.9%
Grants & Contributions Fund	2,155,712	714,712	1,942,500	3,756,723	0.0%
Roadway Impact Fee Fund	1,157	766,446	751,232	655,294	-12.8%
PAG/RTA Fund	471,950	43,043	155,000	1,080,000	596.8%
Parks and Recreation Impact Fee Fund	600,540	959	252,001	302,471	20.0%
Police Impact Fee Fund	154	274	572	707	23.6%
<b>Subtotal</b>	<b>21,809,218</b>	<b>7,480,715</b>	<b>9,519,169</b>	<b>12,718,634</b>	<b>33.6%</b>
<b>Enterprise Funds</b>					
Water Utility	14,311,300	15,728,526	21,756,516	22,165,805	1.9%
Water Resources Dev. Impact Fee	11,226,516	14,369,224	25,950,132	7,116,054	-72.6%
Stormwater Utility	1,334,818	1,216,706	2,153,013	2,193,505	1.9%
<b>Subtotal</b>	<b>26,872,634</b>	<b>31,314,456</b>	<b>49,859,661</b>	<b>31,475,364</b>	<b>-36.9%</b>
<b>Internal Service Funds</b>					
Benefit Self Insurance	3,747,088	4,286,514	4,884,557	5,040,065	3.2%
<b>Subtotal</b>	<b>3,747,088</b>	<b>4,286,514</b>	<b>4,884,557</b>	<b>5,040,065</b>	<b>3.2%</b>
<b>Total Expenditures - All Funds</b>	<b>\$ 120,765,221</b>	<b>\$ 111,295,135</b>	<b>\$ 139,393,474</b>	<b>\$ 122,376,058</b>	<b>-12.2%</b>

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



## Fiscal Year 2026/27

### General Fund Fund Summary

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Local Taxes	28,497,187	27,837,339	29,734,120	1,236,933	4.3%
Licenses and Permits	2,116,123	2,317,479	1,736,631	(379,492)	-17.9%
Federal Grants	375,000	581,368	475,000	100,000	26.7%
State Grants	91,851	146,851	146,851	55,000	59.9%
State Shared Revenues	19,863,884	19,809,058	21,172,646	1,308,762	6.6%
Intergovernmental	2,320,362	2,320,362	2,019,969	(300,393)	-12.9%
Charges for Services	3,050,223	3,165,401	3,246,684	196,461	6.4%
Fines	68,680	56,000	68,680	-	0.0%
Interest Income	637,500	650,000	589,023	(48,477)	-7.6%
Miscellaneous	210,300	218,100	140,800	(69,500)	-33.0%
<b>Total</b>	<b>\$ 57,231,110</b>	<b>\$ 57,101,958</b>	<b>\$ 59,330,404</b>	<b>\$ 2,099,294</b>	<b>3.7%</b>
<b>Expenditures and Other Uses</b>					
Personnel	37,473,980	36,553,840	36,877,719	(596,261)	-1.6%
Operations & Maintenance	14,951,551	15,104,790	16,057,975	1,106,424	7.4%
Capital Outlay	211,000	211,000	25,000	(186,000)	-88.2%
Transfer to Capital Fund	5,000,000	7,000,000	4,000,000	(1,000,000)	-20.0%
Transfer to Grants Fund	127,750	127,750	123,200	(4,550)	-3.6%
Transfer to Debt Service Fund	2,160,529	3,703,829	3,570,686	1,410,157	65.3%
<b>Total</b>	<b>\$ 59,924,810</b>	<b>\$ 62,701,209</b>	<b>\$ 60,654,580</b>	<b>\$ 729,770</b>	<b>1.2%</b>
Increase/(Decrease)	\$ (2,693,700)	\$ (5,599,251)	\$ (1,324,176)		
Beginning Fund Balance			15,103,150		
<b>Ending Fund Balance</b>			<b>13,778,974</b>		
Reserve (25% of Expenditures)			13,240,174		



**Fiscal Year 2026/27**

**Community Center Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Local Sales Tax	3,972,920	593,099	-	(3,972,920)	-100.0%
Charges for Services	7,159,243	8,279,276	8,704,286	1,545,043	21.6%
Interest Income	22,500	50,000	21,150	(1,350)	-6.0%
Miscellaneous	37,550	37,802	3,500	(34,050)	-90.7%
<b>Total</b>	<b>\$ 11,192,213</b>	<b>\$ 8,960,177</b>	<b>\$ 8,728,936</b>	<b>\$ (2,463,277)</b>	<b>-22.0%</b>
<b>Expenditures and Other Uses</b>					
Personnel	1,303,239	1,300,447	1,371,172	67,933	5.2%
Operations & Maintenance	6,738,334	6,838,075	7,048,974	310,640	4.6%
Debt Service	229,060	290,304	253,325	24,265	10.6%
Capital Outlay	2,643,700	2,308,700	150,000	(2,493,700)	-94.3%
Transfer to Debt Service Fund	1,716,268	172,968	-	(1,716,268)	-100.0%
<b>Total</b>	<b>\$ 12,630,601</b>	<b>\$ 10,910,494</b>	<b>\$ 8,823,471</b>	<b>\$ (3,807,130)</b>	<b>-30.1%</b>
Increase/(Decrease)	\$ (1,438,388)	\$ (1,950,317)	\$ (94,535)		
Beginning Fund Balance			\$ 971,583		
<b>Ending Fund Balance</b>			<b>\$ 877,048</b>		



**Fiscal Year 2026/27**

**Community Center Fund - CRC Operations  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Local Sales Tax	3,972,920	593,099	-	(3,972,920)	-100.0%
Charges for Services	1,534,165	1,675,276	1,824,962	290,797	19.0%
Interest Income	22,500	50,000	21,150	(1,350)	-6.0%
Miscellaneous	3,500	3,752	3,500	-	0.0%
<b>Total</b>	<b>\$ 5,533,085</b>	<b>\$ 2,322,127</b>	<b>\$ 1,849,612</b>	<b>\$ (3,683,473)</b>	<b>-66.6%</b>
<b>Expenditures and Other Uses</b>					
Personnel	1,303,239	1,300,447	1,371,172	67,933	5.2%
Operations & Maintenance	1,188,257	1,088,397	817,169	(371,088)	-31.2%
Debt Service	50,500	50,500	18,900	(31,600)	-62.6%
Capital Outlay	2,013,700	1,626,700	50,000	(1,963,700)	-97.5%
Transfer to Debt Service Fund	1,716,268	172,968	-	(1,716,268)	-100.0%
<b>Total</b>	<b>\$ 6,271,964</b>	<b>\$ 4,239,012</b>	<b>\$ 2,257,241</b>	<b>\$ (4,014,723)</b>	<b>-64.0%</b>
Increase/(Decrease)	\$ (738,879)	\$ (1,916,885)	\$ (407,629)		
Beginning Fund Balance			\$ 705,015		
<b>Ending Fund Balance</b>			<b>\$ 297,386</b>		



**Fiscal Year 2026/27**

**Community Center Fund - Golf Operations  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Charges for Services	5,625,078	6,604,000	6,879,324	1,254,246	22.3%
Miscellaneous	34,050	34,050	-	(34,050)	-100.0%
<b>Total</b>	<b>\$ 5,659,128</b>	<b>\$ 6,638,050</b>	<b>\$ 6,879,324</b>	<b>\$ 1,220,196</b>	<b>21.6%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	5,550,077	5,749,678	6,231,805	681,728	12.3%
Debt Service (Leases)	178,560	239,804	234,425	55,865	31.3%
Capital Outlay	630,000	682,000	100,000	(530,000)	-84.1%
<b>Total</b>	<b>\$ 6,358,637</b>	<b>\$ 6,671,482</b>	<b>\$ 6,566,230</b>	<b>\$ 207,593</b>	<b>3.3%</b>
Increase/(Decrease)	\$ (699,509)	\$ (33,432)	\$ 313,094		
Beginning Fund Balance			\$ 266,568		
<b>Ending Fund Balance</b>			<b>\$ 579,662</b>		



**Fiscal Year 2026/27**

**Highway Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Licenses and Permits	30,000	40,000	35,350	5,350	17.8%
State Shared Revenues (HURF)	4,456,367	4,290,852	4,573,619	117,252	2.6%
Interest Income	99,000	140,000	172,467	73,467	74.2%
Miscellaneous	2,500	50,489	2,500	-	0.0%
Transfer from Capital Fund	2,000,000	2,000,000	3,000,000	1,000,000	50.0%
<b>Total</b>	<b>\$ 6,587,867</b>	<b>\$ 6,521,341</b>	<b>\$ 7,783,936</b>	<b>\$ 1,196,069</b>	<b>18.2%</b>
<b>Expenditures and Other Uses</b>					
Personnel	1,348,218	1,350,500	1,396,779	48,561	3.6%
Operations & Maintenance	1,317,935	1,283,443	1,246,991	(70,944)	-5.4%
Capital Outlay	4,790,000	3,330,352	4,906,990	116,990	2.4%
Transfer to Grants Fund	-	-	66,120	66,120	0.0%
<b>Total</b>	<b>\$ 7,456,153</b>	<b>\$ 5,964,295</b>	<b>\$ 7,616,880</b>	<b>\$ 160,727</b>	<b>2.2%</b>
Increase/(Decrease)	\$ (868,286)	\$ 557,046	\$ 167,056		
Beginning Fund Balance			\$ 2,155,833		
<b>Ending Fund Balance</b>			<b>\$ 2,322,888</b>		



**Fiscal Year 2026/27**

**Seizures & Forfeitures Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Seizures and Forfeitures	20,000	13,378	20,000	-	0.0%
Interest Income	20,000	19,000	20,000	-	0.0%
<b>Total</b>	<b>\$ 40,000</b>	<b>\$ 32,378</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	100,000	35,000	100,000	-	0.0%
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 35,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0.0%</b>
Increase/(Decrease)	\$ (60,000)	\$ (2,622)	\$ (60,000)		
Beginning Fund Balance			\$ 399,360		
<b>Ending Fund Balance</b>			<b>\$ 339,360</b>		



**Fiscal Year 2026/27**

**Municipal Debt Service Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Federal Subsidy	14,504	12,133	8,836	(5,668)	-39.1%
Interest Income	32,000	25,000	30,000	(2,000)	-6.3%
Miscellaneous	80,000	120,000	80,000	-	0.0%
Transfer from General Fund	3,703,829	3,703,829	3,570,686	(133,143)	-3.6%
Transfer from Police Impact Fee Fund	38,765	38,765	34,696	(4,069)	-10.5%
Transfer from Comm Center Fund	172,968	172,968	-	(172,968)	-100.0%
Transfer from Water Utility Fund	3,004	3,004	2,852	(152)	-5.0%
<b>Total</b>	<b>\$ 4,045,070</b>	<b>\$ 4,075,699</b>	<b>\$ 3,727,070</b>	<b>\$ (318,000)</b>	<b>-7.9%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	10,000	9,000	10,000	-	0.0%
Debt Service	4,013,070	4,013,071	3,697,070	(316,000)	-7.9%
<b>Total</b>	<b>\$ 4,023,070</b>	<b>\$ 4,022,071</b>	<b>\$ 3,707,070</b>	<b>\$ (316,000)</b>	<b>-7.9%</b>
Increase/(Decrease)	\$ 22,000	\$ 53,628	\$ 20,000		
Beginning Fund Balance			\$ 107,428		
<b>Ending Fund Balance</b>			<b>\$ 127,428</b>		



**Fiscal Year 2026/27**

**Capital Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Interest Income	470,000	550,000	442,944	(27,056)	-5.8%
Miscellaneous	40,000	328,094	80,000	40,000	100.0%
Vehicle Reserves	1,028,926	1,028,926	1,116,470	87,544	8.5%
Transfer from General Fund	5,000,000	7,000,000	4,000,000	(1,000,000)	-20.0%
<b>Total</b>	<b>\$ 6,538,926</b>	<b>\$ 8,907,020</b>	<b>\$ 5,639,414</b>	<b>\$ (899,512)</b>	<b>-13.8%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	-	30,000	-	-	0.0%
Capital Outlay	6,417,864	5,772,912	6,923,439	505,575	7.9%
Transfer to Grants Fund	234,200	234,200	180,465	(53,735)	-22.9%
Transfer to Highway Fund	2,000,000	2,000,000	3,000,000	1,000,000	50.0%
<b>Total</b>	<b>\$ 8,652,064</b>	<b>\$ 8,037,112</b>	<b>\$ 10,103,904</b>	<b>\$ 1,451,840</b>	<b>16.8%</b>
Increase/(Decrease)	\$ (2,113,138)	\$ 869,908	\$ (4,464,490)		
Beginning Fund Balance			17,717,774		
<b>Ending Fund Balance</b>			<b>\$ 13,253,284</b>		



**Fiscal Year 2026/27**

**Grants & Contributions Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Federal Grants	1,019,550	292,318	2,583,938	1,564,388	153.4%
State Grants	103,400	102,154	340,400	237,000	229.2%
Interest Income	6,000	18,384	19,000	13,000	216.7%
Miscellaneous	561,000	-	566,000	5,000	0.9%
Transfer from General Fund	127,750	127,750	123,200	(4,550)	-3.6%
Transfer from Capital Fund	234,200	59,109	180,465	(53,735)	-22.9%
Transfer from Highway Fund	-	-	66,120	66,120	0.0%
<b>Total</b>	<b>\$ 2,051,900</b>	<b>\$ 599,715</b>	<b>\$ 3,879,123</b>	<b>\$ 1,827,223</b>	<b>89.1%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	771,500	238,896	1,009,400	237,900	30.8%
Capital Outlay	1,171,000	336,442	2,747,323	1,576,323	134.6%
<b>Total</b>	<b>\$ 1,942,500</b>	<b>\$ 575,338</b>	<b>\$ 3,756,723</b>	<b>\$ 1,814,223</b>	<b>93.4%</b>
Increase/(Decrease)	\$ 109,400	\$ 24,377	\$ 122,400		
Beginning Fund Balance			\$ 85,164		
<b>Ending Fund Balance</b>			<b>\$ 207,564</b>		



**Fiscal Year 2026/27**

**Townwide Roadway Development Impact Fee Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Impact Fees	488,915	625,952	192,255	(296,660)	-60.7%
Interest Income	100,000	110,000	100,000	-	0.0%
<b>Total</b>	<b>\$ 588,915</b>	<b>\$ 735,952</b>	<b>\$ 292,255</b>	<b>\$ (296,660)</b>	<b>-50.4%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	4,287	4,287	5,294	1,007	23.5%
Capital Outlay	746,945	-	650,000	(96,945)	-13.0%
Transfer To PAG/RTA Fund	-	-	1,000,000		
<b>Total</b>	<b>\$ 751,232</b>	<b>\$ 4,287</b>	<b>\$ 1,655,294</b>	<b>\$ 904,062</b>	<b>120.3%</b>
Increase/(Decrease)	\$ (162,317)	\$ 731,665	\$ (1,363,039)		
Beginning Fund Balance			\$ 3,826,696		
<b>Ending Fund Balance</b>			<b>\$ 2,463,657</b>		



**Fiscal Year 2026/27**

**PAG/RTA Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
State Grants	30,000	20,538	130,000	100,000	333.3%
Interest Income	14,000	13,720	15,000	1,000	7.1%
Transfer from Roadway Imp Fee Fund	-		1,000,000	1,000,000	0.0%
<b>Total</b>	<b>\$ 44,000</b>	<b>\$ 34,258</b>	<b>\$ 1,145,000</b>	<b>\$ 1,101,000</b>	<b>2502.3%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	80,000	67,290	80,000	-	0.0%
Capital Outlay	75,000	70,000	1,000,000	925,000	1233.3%
<b>Total</b>	<b>\$ 155,000</b>	<b>\$ 137,290</b>	<b>\$ 1,080,000</b>	<b>\$ 925,000</b>	<b>596.8%</b>
Increase/(Decrease)	(111,000)	(103,032)	65,000		
Beginning Fund Balance			\$ 343,894		
<b>Ending Fund Balance</b>			<b>\$ 408,894</b>		



**Fiscal Year 2026/27**

**Parks and Recreation Impact Fee Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Impact Fees	364,897	382,217	109,463	(255,434)	-70.0%
Interest Income	18,000	16,000	19,000	1,000	5.6%
<b>Total</b>	<b>\$ 382,897</b>	<b>\$ 398,217</b>	<b>\$ 128,463</b>	<b>\$ (254,434)</b>	<b>-66.4%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	2,001	2,001	2,471	470	23.5%
Capital Outlay	250,000	-	300,000	50,000	20.0%
<b>Total</b>	<b>\$ 252,001</b>	<b>\$ 2,001</b>	<b>\$ 302,471</b>	<b>\$ 50,470</b>	<b>20.0%</b>
Increase/(Decrease)	\$ 130,896	\$ 396,216	\$ (174,008)		
Beginning Fund Balance			\$ 777,254		
<b>Ending Fund Balance</b>			<b>\$ 603,246</b>		



**Fiscal Year 2026/27**

**Police Impact Fee Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Impact Fees	104,596	140,087	36,203	(68,393)	-65.4%
Interest Income	3,000	3,600	4,000	1,000	33.3%
<b>Total</b>	<b>\$ 107,596</b>	<b>\$ 143,687</b>	<b>\$ 40,203</b>	<b>\$ (67,393)</b>	<b>-62.6%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	572	572	707	135	23.6%
Transfer to Debt Service Fund	38,765	38,765	34,696	(4,069)	-10.5%
<b>Total</b>	<b>\$ 39,337</b>	<b>\$ 39,337</b>	<b>\$ 35,403</b>	<b>\$ (3,934)</b>	<b>-10.0%</b>
Increase/(Decrease)	\$ 68,259	\$ 104,350	\$ 4,800		
Beginning Fund Balance			\$ 227,265		
<b>Ending Fund Balance</b>			<b>\$ 232,065</b>		



**Fiscal Year 2026/27**

**Recreation In Lieu Fee Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Interest Income	800	1,400	1,450	650	81.3%
<b>Total</b>	<b>\$ 800</b>	<b>\$ 1,400</b>	<b>\$ 1,450</b>	<b>\$ 650</b>	<b>81.3%</b>
<b>Expenditures and Other Uses</b>					
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
Increase/(Decrease)	\$ 800	\$ 1,400	\$ 1,450		
Beginning Fund Balance			53,418		
<b>Ending Fund Balance</b>			<b>\$ 54,868</b>		



**Fiscal Year 2026/27**

**Benefit Self Insurance Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Self Ins Premiums - Employer	2,905,585	2,877,616	3,300,000	394,415	13.6%
Self Ins Premiums - Employee	536,783	461,586	619,223	82,440	15.4%
COBRA Premiums	45,000	48,554	45,000	-	0.0%
Retiree Premiums	36,251	18,745	19,120	(17,131)	-47.3%
Interest Income	120,000	158,000	119,000	(1,000)	-0.8%
Miscellaneous	435,757	375,572	441,300	5,543	1.3%
<b>Total</b>	<b>\$ 4,079,376</b>	<b>\$ 3,940,073</b>	<b>\$ 4,543,643</b>	<b>\$ 464,267</b>	<b>11.4%</b>
<b>Expenditures and Other Uses</b>					
Outside Professional Services	1,099,067	1,099,067	1,104,610	5,543	0.5%
Wellness Program	169,000	169,000	169,000	-	0.0%
Claim Settlement	3,616,490	3,747,069	3,766,455	149,965	4.1%
<b>Total</b>	<b>\$ 4,884,557</b>	<b>\$ 5,015,136</b>	<b>\$ 5,040,065</b>	<b>\$ 155,508</b>	<b>3.2%</b>
Increase/(Decrease)	(805,181)	(1,075,063)	\$ (496,422)		
Beginning Fund Balance		3,995,323	\$ 2,920,260		
<b>Ending Fund Balance</b>			<b>\$ 2,423,838</b>		



**Fiscal Year 2026/27**

**Water Utility Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Charges for Services	3,457,000	3,428,800	3,427,500	(29,500)	-0.9%
Federal Grants	-	841,639	-	-	0.0%
Interest Income	100,000	400,000	245,000	145,000	145.0%
Miscellaneous	20,000	22,388	-	(20,000)	-100.0%
Water Sales	18,511,000	18,752,246	19,435,000	924,000	5.0%
Loan Proceeds	-	4,807,200	-	-	0.0%
<b>Total</b>	<b>\$ 22,088,000</b>	<b>\$ 28,252,273</b>	<b>\$ 23,107,500</b>	<b>\$ 1,019,500</b>	<b>4.6%</b>
<b>Expenses and Other Uses</b>					
Personnel	3,985,725	3,807,621	4,110,816	125,091	3.1%
Operations & Maintenance	11,552,175	11,367,287	11,957,720	405,545	3.5%
Capital Outlay	2,327,639	2,227,639	2,270,000	(57,639)	-2.5%
Debt Service	3,890,977	3,890,977	3,827,269	(63,708)	-1.6%
Transfer to Debt Service Fund	3,004	3,004	2,852	(152)	-5.0%
Transfer to Impact Fee Fund	9,880,000	9,880,000	2,400,000	(7,480,000)	-75.7%
<b>Cash Total *</b>	<b>\$ 31,639,520</b>	<b>\$ 31,176,528</b>	<b>\$ 24,568,657</b>	<b>\$ (7,070,863)</b>	<b>-22.3%</b>
Increase/(Decrease)	\$ (9,551,520)	\$ (2,924,255)	\$ (1,461,157)		
Beginning Fund Balance			6,134,257		
<b>Ending Fund Balance</b>			<b>\$ 4,673,099</b>		

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



**Fiscal Year 2026/27**

**Water Resource and System Development Impact Fee Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Federal Grants	-	1,262,459	-	-	0.0%
Impact Fees	930,078	853,919	815,019	(115,059)	-12.4%
Interest Income	175,000	180,000	150,000	(25,000)	-14.3%
Loan Proceeds	-	7,210,800	-	-	0.0%
Transfer From Water Utility Fund	9,880,000	9,880,000	2,400,000	(7,480,000)	-75.7%
<b>Total</b>	<b>\$ 10,985,078</b>	<b>\$ 19,387,178</b>	<b>\$ 3,365,019</b>	<b>\$ (7,620,059)</b>	<b>-69.4%</b>
<b>Expenditures and Other Uses</b>					
Operations & Maintenance	181,144	181,144	184,232	3,088	1.7%
Debt Service	804,494	804,494	931,822	127,328	15.8%
Capital Outlay	24,964,494	18,964,494	6,000,000	(18,964,494)	-76.0%
<b>Total</b>	<b>\$ 25,950,132</b>	<b>\$ 19,950,132</b>	<b>\$ 7,116,054</b>	<b>\$ (18,834,078)</b>	<b>-72.6%</b>
Increase/(Decrease)	\$ (14,965,054)	\$ (562,954)	\$ (3,751,035)		
Beginning Fund Balance			\$ 7,542,015		
<b>Ending Fund Balance</b>			<b>\$ 3,790,980</b>		



**Fiscal Year 2026/27**

**Stormwater Utility Fund  
Fund Summary**

	<b>FY 2026 Budget</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Budget</b>	<b>Variance with Budget (\$)</b>	<b>Variance with Budget (%)</b>
<b>Revenues and Other Sources</b>					
Federal Grants	239,200	210,991	239,200	-	0.0%
Charges for Services	1,527,000	1,543,429	1,758,800	231,800	15.2%
Interest Income	20,000	48,000	45,000	25,000	125.0%
<b>Total</b>	<b>\$ 1,786,200</b>	<b>\$ 1,802,420</b>	<b>\$ 2,043,000</b>	<b>\$ 256,800</b>	<b>14.4%</b>
<b>Expenses and Other Uses</b>					
Personnel	990,258	964,105	981,560	(8,698)	-0.9%
Operations & Maintenance	444,755	385,661	456,445	11,690	2.6%
Capital Outlay	718,000	81,855	755,500	37,500	5.2%
<b>Cash Total *</b>	<b>\$ 2,153,013</b>	<b>\$ 1,431,621</b>	<b>\$ 2,193,505</b>	<b>\$ 40,492</b>	<b>1.9%</b>
Increase/(Decrease)	\$ (366,813)	\$ 370,798	\$ (150,505)		
Beginning Fund Balance			1,607,531		
<b>Ending Fund Balance</b>			<b>\$ 1,457,026</b>		

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



## Revenue Summary

Revenue for FY 2026/27 is forecasted to total \$109,412,586. Compared to the FY 2025/26 budget, revenue is projected to increase by approximately \$2.8 million, or 2.6%. While local sales tax revenues are projected to decline due to reduced construction and development activity, that decrease is more than offset by federal grant funding of approximately \$1.8 million for bridge deck repairs, higher charges for services including golf, Parks and Recreation user fees, and stormwater fees, and growth in state shared revenues as detailed below.

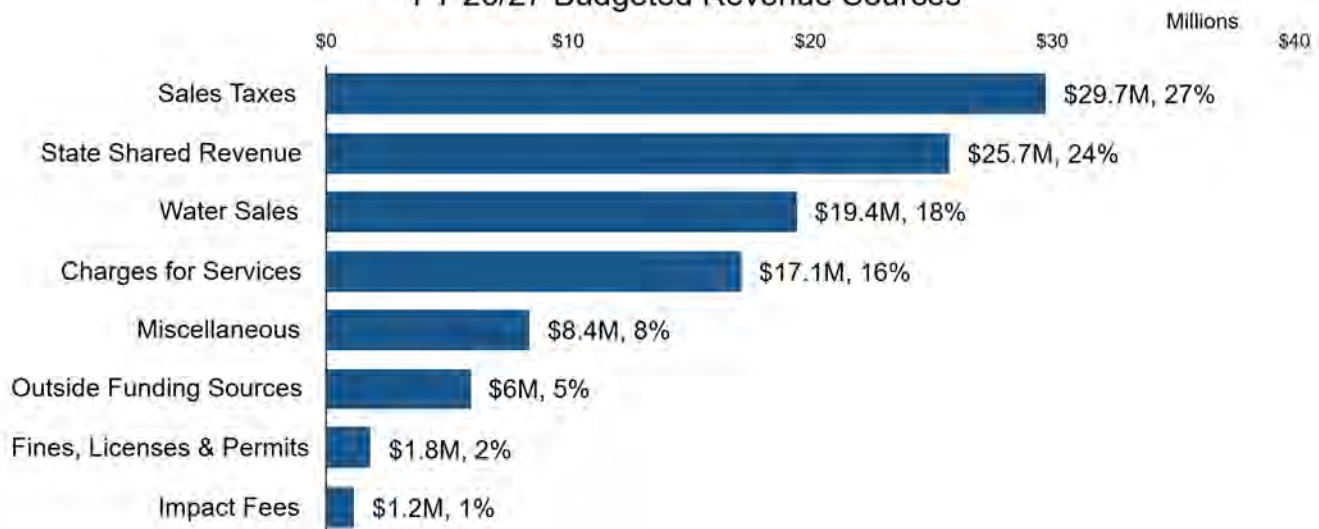
Forecasting revenues with precision is difficult given ongoing uncertainty in the broader economy, as a result projections are intentionally conservative. The national economy continues to face headwinds from tariffs, shifting federal policies, and slower growth, though a recession is not anticipated. Arizona's economy is recovering from a sluggish 2025, but growth is expected to remain modest over the next two years. On the positive side, household incomes are projected to grow at a more typical pace, supporting steady consumer spending. However, homebuilding activity slowed considerably in 2025 and is expected to stay soft, tempering revenues tied to new development and construction. Overall, the Town expects modest revenue growth in FY 2026/27, with a cautious economic outlook.

While local sales tax revenues are budgeted to decrease by approximately \$2.8 million, or 0.5%, compared to the FY 2025/26 budget due to declining construction and development activity. However, they are projected to increase by \$1.3 million, or 4.6%, over the FY 2025/26 year-end estimate. Total local sales tax revenues for FY 2026/27 remain below FY 2024/25 actual collections, reflecting the significant decline in construction-related sales tax activity over the past year.

Overall, state shared revenues are anticipated to increase approximately \$1.4 million or 5.9% compared to the prior fiscal year. State shared income tax revenues are expected to increase 6.8%, state sales tax revenues 7.9%, highway user fund revenues 2.6%, and vehicle license tax revenues 5.1%. The increase in state shared income tax revenues is coming off the heels of the implementation of the 2.5% individual flat tax and two years of compounding decreases.

Revenue estimates vary by source and are based on each revenue stream's sensitivity to economic conditions, current performance trends, underlying economic drivers, and information from State reports and other sources. Refer to the Revenue Schedule by Fund for detailed changes in revenue from year to year.

FY 26/27 Budgeted Revenue Sources



## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
<b>General Fund</b>						
Local Sales Tax:						
Local Sales Tax	26,779,181	26,003,603	27,844,136	27,184,288	29,111,307	4.6%
Cable Franchise Fees	715,334	679,027	653,051	653,051	622,813	-4.6%
<b>Total Local Sales Tax</b>	<b>27,494,515</b>	<b>26,682,630</b>	<b>28,497,187</b>	<b>27,837,339</b>	<b>29,734,120</b>	<b>4.3%</b>
License & Permit Fees:						
Business Licenses & Permits	206,918	224,808	255,000	229,304	233,890	-8.3%
Residential Building Permits	1,326,813	1,053,074	908,066	1,346,042	1,011,547	11.4%
Commercial Building Permits	398,687	318,821	750,077	452,101	199,688	-73.4%
Sign Permits	17,389	15,606	13,260	16,000	16,160	21.9%
Special Inspection Fees	11,290	8,460	6,120	6,120	6,181	1.0%
Grading Permit Fees	29,275	71,583	76,500	136,500	137,865	80.2%
Road Permits	-	-	-	1,412	-	0.0%
Floodplain Use Permits	34,410	30,710	35,700	20,000	20,200	-43.4%
Fire Permits & Fees	97,721	75,160	71,400	110,000	111,100	55.6%
<b>Total License &amp; Permit Fees</b>	<b>2,122,503</b>	<b>1,798,222</b>	<b>2,116,123</b>	<b>2,317,479</b>	<b>1,736,631</b>	<b>-17.9%</b>
Federal Grants:						
DEA Overtime Reimbursement	5,765	14,710	42,000	20,000	42,000	0.0%
Miscellaneous Federal Grants	36,208	23,039	30,000	30,000	30,000	0.0%
HIDTA	-	17,713	-	-	-	0.0%
HIDTA-DEA	97,611	77,244	-	106,011	100,000	0.0%
GOHS	68,822	108,261	88,000	83,619	88,000	0.0%
Homeland Security	88,387	143,136	215,000	341,738	215,000	0.0%
<b>Total Federal Grants</b>	<b>296,793</b>	<b>384,104</b>	<b>375,000</b>	<b>581,368</b>	<b>475,000</b>	<b>26.7%</b>
State Grants:						
School Resource Officers	66,566	71,973	71,851	71,851	71,851	0.0%
Misc State Grants	84,912	6,947	20,000	75,000	75,000	275.0%
<b>Total State Grants</b>	<b>151,478</b>	<b>78,920</b>	<b>91,851</b>	<b>146,851</b>	<b>146,851</b>	<b>59.9%</b>
State/County Shared:						
State Income	12,779,482	10,277,099	9,522,662	9,522,662	10,171,039	6.8%
State Sales	7,281,900	7,417,134	7,376,599	7,376,599	7,956,183	7.9%
Vehicle License Tax	2,438,980	2,621,504	2,629,797	2,629,797	2,762,624	5.1%
Smart & Safe	285,138	287,173	334,826	280,000	282,800	-15.5%
<b>Total State/County Shared</b>	<b>22,785,500</b>	<b>20,602,911</b>	<b>19,863,884</b>	<b>19,809,059</b>	<b>21,172,646</b>	<b>6.6%</b>
Other Intergovernmental:						
School Resource Officers	90,301	251,029	409,502	409,502	90,000	-78.0%
RTA Reimbursements	1,930,657	1,939,978	1,904,860	1,904,860	1,923,909	1.0%
PCLD Reimbursements	6,183	10,877	6,000	6,000	6,060	1.0%
<b>Total Other Intergovernmental</b>	<b>2,027,141</b>	<b>2,201,884</b>	<b>2,320,362</b>	<b>2,320,362</b>	<b>2,019,969</b>	<b>-12.9%</b>
Charges for Services:						
Court Costs	115,352	114,040	115,000	115,000	115,000	0.0%
Zoning & Subdivision Fees	60,141	74,520	55,000	75,000	75,000	36.4%
User Fees - Swimming Pool	519,719	515,843	509,500	561,706	567,213	11.3%
User Fees - Fields & Courts	172,559	246,382	208,000	259,325	270,000	29.8%
User Fees - Miscellaneous	235,844	250,526	261,250	253,500	275,750	5.6%
General Government Other	500	1,100	1,200	900	1,000	-16.7%
Police Report Copying	7,801	6,005	6,000	6,500	6,500	8.3%
Police Other	8,204	7,362	6,000	7,000	7,000	16.7%

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
Engineer Plan Review Fees	38,428	30,213	35,000	45,000	30,000	-14.3%
Farebox	(230)	(355)	-	(116)	-	0.0%
Administrative Services	1,653,935	1,701,759	1,641,347	1,641,347	1,697,783	3.4%
Real Property Rental Income	123,081	120,680	166,116	155,779	156,278	-5.9%
Maps	70	160	110	110	110	0.0%
Impound Processing	16,650	15,150	13,000	13,000	13,000	0.0%
Pawn Slips	300	429	300	900	500	66.7%
Police Fingerprinting	10,115	10,290	11,000	9,000	10,000	-9.1%
Concession Sales	253	279	200	150	150	-25.0%
Public Record Request Fees	1,328	1,652	1,200	1,300	1,400	16.7%
Court Security Fee	20,000	30,250	20,000	20,000	20,000	0.0%
Public Art In Lieu Fees	-	-	-	-	-	0.0%
Merchandise Sales	9	23	-	-	-	0.0%
<b>Total Charges for Services</b>	<b>2,984,059</b>	<b>3,126,307</b>	<b>3,050,223</b>	<b>3,165,401</b>	<b>3,246,684</b>	<b>6.4%</b>
Fines:						
Fines	61,640	67,674	68,680	56,000	68,680	0.0%
<b>Total Fines</b>	<b>61,640</b>	<b>67,674</b>	<b>68,680</b>	<b>56,000</b>	<b>68,680</b>	<b>0.0%</b>
Interest Income:						
Interest - Investments	716,939	857,345	637,500	650,000	589,023	-7.6%
<b>Total Interest Income</b>	<b>716,939</b>	<b>857,345</b>	<b>637,500</b>	<b>650,000</b>	<b>589,023</b>	<b>-7.6%</b>
Miscellaneous:						
Donations	5,122	21,981	-	500	500	0.0%
Miscellaneous	315,421	473,927	20,000	20,300	20,000	0.0%
Special Events	39,178	12,361	10,000	1,500	10,000	0.0%
Insurance Recoveries	16,106	24,797	-	12,835	10,000	0.0%
In-Lieu Income	218,611	211,512	180,000	165,000	100,000	-44.4%
Sale of Assets	219	25	300	17,965	300	0.0%
<b>Total Miscellaneous</b>	<b>594,658</b>	<b>744,604</b>	<b>210,300</b>	<b>218,100</b>	<b>140,800</b>	<b>-33.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>59,235,226</b>	<b>56,544,600</b>	<b>57,231,110</b>	<b>57,101,958</b>	<b>59,330,404</b>	<b>3.7%</b>
<b>Highway Fund</b>						
License & Permit Fees:						
Road Permits	25,869	40,389	30,000	40,000	35,350	17.8%
<b>Total License &amp; Permit Fees</b>	<b>25,869</b>	<b>40,389</b>	<b>30,000</b>	<b>40,000</b>	<b>35,350</b>	<b>17.8%</b>
State/County Shared:						
Highway User	4,221,036	4,262,644	4,456,367	4,290,852	4,573,619	2.6%
<b>Total State/County Shared</b>	<b>4,221,036</b>	<b>4,262,644</b>	<b>4,456,367</b>	<b>4,290,852</b>	<b>4,573,619</b>	<b>2.6%</b>
Interest Income:						
Interest - Investments	185,013	123,210	99,000	140,000	172,467	74.2%
<b>Total Interest Income</b>	<b>185,013</b>	<b>123,210</b>	<b>99,000</b>	<b>140,000</b>	<b>172,467</b>	<b>74.2%</b>
Miscellaneous:						
Miscellaneous	766	1,358	1,000	500	1,000	0.0%
Insurance Recoveries	13,949	7,467	1,500	36,000	1,500	0.0%
Sale of Assets	-	-	-	13,989	-	0.0%
<b>Total Miscellaneous</b>	<b>14,715</b>	<b>8,825</b>	<b>2,500</b>	<b>50,489</b>	<b>2,500</b>	<b>0.0%</b>
<b>TOTAL HIGHWAY FUND</b>	<b>4,446,633</b>	<b>4,435,067</b>	<b>4,587,867</b>	<b>4,521,341</b>	<b>4,783,936</b>	<b>4.3%</b>

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
<b>Grants &amp; Contributions Fund</b>						
Federal Grants:						
GOHS	12,791	6,120	25,000	25,000	10,000	-60.0%
Miscellaneous Federal Grants	2,096,836	535,187	994,550	267,318	2,573,938	158.8%
Homeland Security	20,000	-	-	-	-	0.0%
<b>Total Federal Grants</b>	<b>2,129,627</b>	<b>541,306</b>	<b>1,019,550</b>	<b>292,318</b>	<b>2,583,938</b>	<b>153.4%</b>
State Grants:						
Miscellaneous State Grants	6,050	168,389	3,400	3,400	240,400	6970.6%
Opioid Settlement	33,631	85,856	100,000	98,754	100,000	0.0%
<b>Total State Grants</b>	<b>39,681</b>	<b>254,245</b>	<b>103,400</b>	<b>102,154</b>	<b>340,400</b>	<b>229.2%</b>
Interest Income:						
Interest - Investments	24,514	5,862	6,000	18,384	19,000	216.7%
<b>Total Interest Income</b>	<b>24,514</b>	<b>5,862</b>	<b>6,000</b>	<b>18,384</b>	<b>19,000</b>	<b>216.7%</b>
Miscellaneous:						
Donations	-	31,934	61,000	-	66,000	8.2%
Miscellaneous	-	-	500,000	-	500,000	0.0%
<b>Total Miscellaneous</b>	<b>-</b>	<b>31,934</b>	<b>561,000</b>	<b>-</b>	<b>566,000</b>	<b>0.9%</b>
<b>TOTAL GRANTS &amp; CONTRIBUTIONS FUND</b>	<b>2,193,822</b>	<b>833,348</b>	<b>1,689,950</b>	<b>412,856</b>	<b>3,509,338</b>	<b>107.7%</b>
<b>Seizures &amp; Forfeitures Funds</b>						
Interest Income:						
Interest - Investments	15,969	19,778	20,000	19,000	20,000	0.0%
<b>Total Interest Income</b>	<b>15,969</b>	<b>19,778</b>	<b>20,000</b>	<b>19,000</b>	<b>20,000</b>	<b>0.0%</b>
Miscellaneous:						
Forfeitures	129,883	24,067	20,000	13,378	20,000	0.0%
<b>Total Miscellaneous</b>	<b>129,883</b>	<b>24,067</b>	<b>20,000</b>	<b>13,378</b>	<b>20,000</b>	<b>0.0%</b>
<b>TOTAL SEIZURES &amp; FORFEITURES FUNDS</b>	<b>145,852</b>	<b>43,845</b>	<b>40,000</b>	<b>32,378</b>	<b>40,000</b>	<b>0.0%</b>
<b>Community Center Fund</b>						
Local Sales Tax:						
Local Sales Tax	3,803,267	3,904,926	3,972,920	593,099	-	-100.0%
<b>Total Local Sales Tax</b>	<b>3,803,267</b>	<b>3,904,926</b>	<b>3,972,920</b>	<b>593,099</b>	<b>-</b>	<b>-100.0%</b>
Charges for Services:						
User Fees - Daily Drop-In	83,829	(71,709)	75,625	66,349	75,625	0.0%
User Fees - Member Dues	904,710	996,505	990,420	1,105,674	1,238,355	25.0%
User Fees - Recreation Programs	377,302	418,778	382,500	394,964	402,863	5.3%
Rental Income	84,693	93,065	85,498	108,139	107,969	26.3%
Concession Sales	145	137	122	150	150	23.0%
Management Contract Revenues	6,037,684	6,418,398	5,625,078	6,604,000	6,879,324	22.3%
<b>Total Charges for Services</b>	<b>7,488,363</b>	<b>7,855,174</b>	<b>7,159,243</b>	<b>8,279,276</b>	<b>8,704,286</b>	<b>21.6%</b>
Interest Income:						
Interest - Investments	23,640	32,991	22,500	50,000	21,150	-6.0%
<b>Total Interest Income</b>	<b>23,640</b>	<b>32,991</b>	<b>22,500</b>	<b>50,000</b>	<b>21,150</b>	<b>-6.0%</b>

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
Miscellaneous:						
Miscellaneous	159,050	159,050	34,050	34,050	-	-100.0%
Special Events	3,500	-	3,500	3,500	3,500	0.0%
Sale of Assets	1,518	118	-	252	-	0.0%
Insurance Recoveries	-	2,194	-	-	-	0.0%
<b>Total Miscellaneous</b>	<b>164,068</b>	<b>161,362</b>	<b>37,550</b>	<b>37,802</b>	<b>3,500</b>	<b>-90.7%</b>
<b>TOTAL COMMUNITY CENTER FUND</b>	<b>11,479,338</b>	<b>11,954,453</b>	<b>11,192,213</b>	<b>8,960,177</b>	<b>8,728,936</b>	<b>-22.0%</b>
<b>Municipal Debt Service Fund</b>						
Interest Income:						
Interest - Investments	66,529	31,329	32,000	25,000	30,000	-6.3%
<b>Total Interest Income</b>	<b>66,529</b>	<b>31,329</b>	<b>32,000</b>	<b>25,000</b>	<b>30,000</b>	<b>-6.3%</b>
Federal Grants:						
Miscellaneous Grants	25,649	8,580	14,504	12,133	8,836	-39.1%
<b>Total Federal Grants</b>	<b>25,649</b>	<b>8,580</b>	<b>14,504</b>	<b>12,133</b>	<b>8,836</b>	<b>-39.1%</b>
Miscellaneous:						
Miscellaneous	94,980	67,019	80,000	120,000	80,000	0.0%
<b>Total Miscellaneous</b>	<b>94,980</b>	<b>67,019</b>	<b>80,000</b>	<b>120,000</b>	<b>80,000</b>	<b>0.0%</b>
<b>TOTAL MUNICIPAL DEBT SERVICE FUND</b>	<b>187,158</b>	<b>106,928</b>	<b>126,504</b>	<b>157,133</b>	<b>118,836</b>	<b>-6.1%</b>
<b>Townwide Roadway Development Impact Fee Fund</b>						
Impact Fees:						
Residential Impact Fees	285,520	1,096,780	456,020	462,660	159,360	-65.1%
Commercial Impact Fees	19,226	85,912	32,895	163,292	32,895	0.0%
<b>Total Impact Fees</b>	<b>304,746</b>	<b>1,182,692</b>	<b>488,915</b>	<b>625,952</b>	<b>192,255</b>	<b>-60.7%</b>
Interest Income:						
Interest - Investments	69,997	114,173	100,000	110,000	100,000	0.0%
<b>Total Interest Income</b>	<b>69,997</b>	<b>114,173</b>	<b>100,000</b>	<b>110,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>TOTAL ROADWAY IMPACT FEE FUND</b>	<b>374,743</b>	<b>1,296,865</b>	<b>588,915</b>	<b>735,952</b>	<b>292,255</b>	<b>-50.4%</b>
<b>PAG/RTA Fund</b>						
State Grants:						
PAG Reimbursements	-	-	30,000	-	-	-100.0%
RTA Reimbursements	22,042	-	-	20,538	130,000	0.0%
<b>Total State Grants</b>	<b>22,042</b>	<b>-</b>	<b>30,000</b>	<b>20,538</b>	<b>130,000</b>	<b>333.3%</b>
Interest Income:						
Interest - Investments	24,616	15,722	14,000	13,720	15,000	7.1%
<b>Total Interest Income</b>	<b>24,616</b>	<b>15,722</b>	<b>14,000</b>	<b>13,720</b>	<b>15,000</b>	<b>7.1%</b>
Charges for Services:						
Real Property Rental Income	35,156	35,156	-	-	-	0.0%
<b>Total Charges for Services</b>	<b>35,156</b>	<b>35,156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL PAG/RTA FUND</b>	<b>81,814</b>	<b>50,878</b>	<b>44,000</b>	<b>34,258</b>	<b>145,000</b>	<b>229.5%</b>

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
<b>Parks &amp; Recreation Development Impact Fee Fund</b>						
Impact Fees:						
Residential Impact Fees	88,536	166,722	356,618	273,352	101,184	-71.6%
Commercial Impact Fees	13,918	15,584	8,279	108,865	8,279	0.0%
<b>Total Impact Fees</b>	<b>102,454</b>	<b>182,306</b>	<b>364,897</b>	<b>382,217</b>	<b>109,463</b>	<b>-70.0%</b>
Interest Income:						
Interest - Investments	12,558	12,647	18,000	16,000	19,000	5.6%
<b>Total Interest Income</b>	<b>12,558</b>	<b>12,647</b>	<b>18,000</b>	<b>16,000</b>	<b>19,000</b>	<b>5.6%</b>
<b>TOTAL PARKS IMPACT FEE FUND</b>	<b>115,012</b>	<b>194,953</b>	<b>382,897</b>	<b>398,217</b>	<b>128,463</b>	<b>-66.4%</b>
<b>Police Development Impact Fee Fund</b>						
Impact Fees:						
Residential Impact Fees	49,242	65,889	95,561	96,693	27,168	-71.6%
Commercial Impact Fees	5,111	23,134	9,035	43,394	9,035	0.0%
<b>Total Impact Fees</b>	<b>54,353</b>	<b>89,023</b>	<b>104,596</b>	<b>140,087</b>	<b>36,203</b>	<b>-65.4%</b>
Interest Income:						
Interest - Investments	989	3,188	3,000	3,600	4,000	33.3%
<b>Total Interest Income</b>	<b>989</b>	<b>3,188</b>	<b>3,000</b>	<b>3,600</b>	<b>4,000</b>	<b>33.3%</b>
<b>TOTAL POLICE IMPACT FEE FUND</b>	<b>55,342</b>	<b>92,212</b>	<b>107,596</b>	<b>143,687</b>	<b>40,203</b>	<b>-62.6%</b>
<b>Capital Fund</b>						
State Grants:						
RTA Reimbursements	420,000	-	-	-	-	0.0%
<b>Total State Grants</b>	<b>420,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Other Intergovernmental:						
RTA Reimbursements	44,000	164,417	-	-	-	0.0%
<b>Total Other Intergovernmental</b>	<b>44,000</b>	<b>164,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Interest Income:						
Interest - Investments	716,598	646,662	470,000	550,000	438,133	-6.8%
<b>Total Interest Income</b>	<b>716,598</b>	<b>646,662</b>	<b>470,000</b>	<b>550,000</b>	<b>438,133</b>	<b>-6.8%</b>
Miscellaneous:						
Vehicle Reserves	892,540	933,490	1,028,926	1,028,926	1,116,470	8.5%
Insurance Recoveries	131,977	113,408	20,000	47,913	50,000	150.0%
Sale of Assets	71,733	51,162	20,000	76,486	30,000	50.0%
Miscellaneous	35	613	-	75,000	-	0.0%
<b>Total Miscellaneous</b>	<b>1,096,285</b>	<b>1,498,672</b>	<b>1,068,926</b>	<b>1,357,020</b>	<b>1,196,470</b>	<b>11.9%</b>
<b>TOTAL CAPITAL FUND</b>	<b>2,276,883</b>	<b>3,309,751</b>	<b>1,538,926</b>	<b>1,907,020</b>	<b>1,634,603</b>	<b>6.2%</b>
<b>Benefit Self Insurance Fund</b>						
Interest Income:						
Interest - Investments	99,180	155,749	120,000	158,000	119,000	-0.8%
<b>Total Interest Income</b>	<b>99,180</b>	<b>155,749</b>	<b>120,000</b>	<b>158,000</b>	<b>119,000</b>	<b>-0.8%</b>

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
Miscellaneous:						
Self Insurance Premiums - Employer	3,083,844	3,290,732	2,905,585	2,877,616	3,300,000	13.6%
Self Insurance Premiums - Employee	589,062	605,863	536,783	461,586	619,223	15.4%
COBRA Premiums	50,919	35,377	45,000	48,554	45,000	0.0%
Retiree Premiums	51,043	35,195	36,251	18,745	19,120	-47.3%
Miscellaneous	397,338	403,568	435,757	375,572	441,300	1.3%
<b>Total Miscellaneous</b>	<b>4,172,206</b>	<b>4,370,735</b>	<b>3,959,376</b>	<b>3,782,073</b>	<b>4,424,643</b>	<b>11.8%</b>
<b>TOTAL BENEFIT SELF INSURANCE FUND</b>	<b>4,271,386</b>	<b>4,526,484</b>	<b>4,079,376</b>	<b>3,940,073</b>	<b>4,543,643</b>	<b>11.4%</b>
<b>Water Utility Fund</b>						
Water Sales:						
Residential Water Sales	11,658,979	13,003,882	13,600,000	13,511,126	14,200,000	4.4%
Commercial Water Sales	1,101,693	1,205,948	1,200,000	1,258,823	1,250,000	4.2%
Irrigation Water Sales	1,908,499	2,225,044	2,130,000	2,225,289	2,270,000	6.6%
Turf Related Water Sales	1,420,013	1,554,734	1,420,000	1,549,071	1,530,000	7.7%
Construction Water Sales	163,718	223,202	161,000	207,937	185,000	14.9%
<b>Total Water Sales</b>	<b>16,252,902</b>	<b>18,212,810</b>	<b>18,511,000</b>	<b>18,752,246</b>	<b>19,435,000</b>	<b>5.0%</b>
State Grants:						
Miscellaneous State Grants	-	358,361	-	841,639	-	0.0%
<b>Total State Grants</b>	<b>-</b>	<b>358,361</b>	<b>-</b>	<b>841,639</b>	<b>-</b>	<b>0.0%</b>
Charges for Services:						
Engineer Plan Review Fees	5,688	678	3,000	9,500	5,000	66.7%
Construction Inspection Fees	4,665	6,698	4,000	16,000	10,000	150.0%
Misc Service Revenue	59,502	22,759	10,000	15,000	10,000	0.0%
Backflow-Install Permit Fee	4,365	2,405	3,000	1,300	2,500	-16.7%
Sewer Fees	396,914	399,815	400,000	400,000	400,000	0.0%
Late Fees	107,338	110,793	120,000	90,000	90,000	-25.0%
NSF Fees	6,979	9,076	9,000	9,000	9,000	0.0%
Rain Sensors	8	-	-	-	-	0.0%
Meter Income	73,691	35,769	45,000	30,000	45,000	0.0%
New Service Establish Fees	66,990	69,510	65,000	65,000	60,000	-7.7%
Reconnect Fees	51,865	44,230	50,000	35,000	38,000	-24.0%
Groundwater Preservation Fee	2,391,910	2,658,134	2,600,000	2,600,000	2,600,000	0.0%
Backflow Fees	-	29,793	30,000	41,000	40,000	33.3%
Other	118,560	116,821	118,000	117,000	118,000	0.0%
<b>Total Charges for Services</b>	<b>3,288,475</b>	<b>3,506,480</b>	<b>3,457,000</b>	<b>3,428,800</b>	<b>3,427,500</b>	<b>-0.9%</b>
Interest Income:						
Interest - Investments	373,269	339,482	100,000	400,000	245,000	145.0%
<b>Total Interest Income</b>	<b>373,269</b>	<b>339,482</b>	<b>100,000</b>	<b>400,000</b>	<b>245,000</b>	<b>145.0%</b>
Miscellaneous:						
Miscellaneous	20,270	46,857	20,000	20,000	-	-100.0%
Insurance Recoveries	5,881	5,921	-	2,388	-	0.0%
Sale of Assets	12,600	11,379	-	-	-	0.0%
<b>Total Miscellaneous</b>	<b>38,751</b>	<b>64,157</b>	<b>20,000</b>	<b>22,388</b>	<b>-</b>	<b>-100.0%</b>
Other Financing Sources:						
Loan Proceeds	-	-	-	4,807,200	-	0.0%
Bond Proceeds	-	2,433,820	-	-	-	0.0%
<b>Total Other Financing Sources</b>	<b>-</b>	<b>2,433,820</b>	<b>-</b>	<b>4,807,200</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL WATER UTILITY FUND</b>	<b>19,953,397</b>	<b>24,915,110</b>	<b>22,088,000</b>	<b>28,252,273</b>	<b>23,107,500</b>	<b>4.6%</b>

## Revenue and Other Financing Sources Schedule by Fund

Major Revenue Accounts	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Forecast FY 2026	Adopted FY 2027	% to Budget
<b>Water Resources Development Impact Fee Fund</b>						
Impact Fees:						
Residential Impact Fees	1,629,123	788,426	728,118	708,957	708,957	-2.6%
Commercial Impact Fees	738,282	56,628	201,960	144,962	106,062	-47.5%
<b>Total Impact Fees</b>	<b>2,367,405</b>	<b>845,054</b>	<b>930,078</b>	<b>853,919</b>	<b>815,019</b>	<b>-12.4%</b>
Federal Grants						
Misc Federal Grants	-	537,541	-	1,262,459	-	0.0%
<b>Total Federal Grants</b>	<b>-</b>	<b>537,541</b>	<b>-</b>	<b>1,262,459</b>	<b>-</b>	<b>0.0%</b>
Interest Income:						
Interest - Investments	451,850	276,613	175,000	180,000	150,000	-14.3%
<b>Total Interest Income</b>	<b>451,850</b>	<b>276,613</b>	<b>175,000</b>	<b>180,000</b>	<b>150,000</b>	<b>-14.3%</b>
Other Financing Sources:						
Loan Proceeds	-	-	-	7,210,800	-	0.0%
Bond Proceeds	-	3,650,730	-	-	-	0.0%
<b>Total Other Financing Sources</b>	<b>-</b>	<b>3,650,730</b>	<b>-</b>	<b>7,210,800</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL WRSDIF FUND</b>	<b>2,819,255</b>	<b>5,309,938</b>	<b>1,105,078</b>	<b>9,507,178</b>	<b>965,019</b>	<b>-12.7%</b>
<b>Stormwater Utility Fund</b>						
Federal Grants:						
Miscellaneous Federal Grants	-	210,991	239,200	210,991	239,200	0.0%
<b>Total Federal Grants</b>	<b>-</b>	<b>210,991</b>	<b>239,200</b>	<b>210,991</b>	<b>239,200</b>	<b>0.0%</b>
Charges for Services:						
Late Fees	1,256	1,063	1,500	1,500	1,500	0.0%
Stormwater Utility Fee	1,520,962	1,530,638	1,525,500	1,541,929	1,757,300	15.2%
<b>Total Charges for Services</b>	<b>1,522,218</b>	<b>1,531,701</b>	<b>1,527,000</b>	<b>1,543,429</b>	<b>1,758,800</b>	<b>15.2%</b>
Interest Income:						
Interest - Investments	29,206	46,598	20,000	48,000	45,000	125.0%
<b>Total Interest Income</b>	<b>29,206</b>	<b>46,598</b>	<b>20,000</b>	<b>48,000</b>	<b>45,000</b>	<b>125.0%</b>
Miscellaneous:						
Miscellaneous	21	-	-	-	-	0.0%
<b>Total Miscellaneous</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>1,551,445</b>	<b>1,789,290</b>	<b>1,786,200</b>	<b>1,802,420</b>	<b>2,043,000</b>	<b>14.4%</b>
<b>Recreation In Lieu Fee Fund</b>						
Charges for Services:						
Recreation In Lieu Fees	-	32,678	-	-	-	0.0%
<b>Total Charges for Services</b>	<b>-</b>	<b>32,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Interest Income:						
Interest - Investments	841	1,164	800	1,400	1,450	81.3%
<b>Total Interest Income</b>	<b>841</b>	<b>1,164</b>	<b>800</b>	<b>1,400</b>	<b>1,450</b>	<b>81.3%</b>
<b>TOTAL REC IN LIEU FEE FUND</b>	<b>841</b>	<b>33,842</b>	<b>800</b>	<b>1,400</b>	<b>1,450</b>	<b>81.3%</b>
<b>TOTAL REVENUE - ALL FUNDS</b>	<b>109,188,147</b>	<b>115,437,565</b>	<b>106,589,432</b>	<b>117,908,321</b>	<b>\$ 109,412,586</b>	<b>2.6%</b>

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

## Capital Expenditures by Fund

Fund	FY26/27 Recommended Budget	Operating/ CIP	Department
<b>GENERAL FUND</b>			
Equipment Major Rehabilitation	25,000	Operating	Public Works
<b>TOTAL GENERAL FUND</b>	<b>\$ 25,000</b>		
<b>COMMUNITY CENTER FUND</b>			
Pavement Preservation - CRC	50,000	CIP	
Pusch Ridge Golf - Hole #1 Rip-Rap erosion control and beautification	100,000	CIP	
<b>TOTAL COMMUNITY CENTER FUND</b>	<b>\$ 150,000</b>		
<b>HIGHWAY FUND</b>			
La Cañada Drive Phase III (Naranja Dr. to Tangerine Rd.)	678,000	CIP	
Pavement Preservation - Roadways	3,200,000	Operating/CIP	Public Works
Public Works Operations Laydown Yard (Electricity)	208,019	CIP	
Streets & Drainage Operations Asphalt Laydown Machine	145,000	CIP	
Traffic Signal at Tangerine Rd / Mussette Dr	675,971	CIP	
<b>TOTAL HIGHWAY FUND</b>	<b>\$ 4,906,990</b>		
<b>CAPITAL FUND</b>			
680 Fuel Station Renovation	449,550	CIP	
Annual Sidewalk Program	100,000	CIP	
Capacity for unplanned vehicle accidents/losses	50,000	Operating	Non-Dept.
James D. Kriegh Park - North Parking Lot Improvements	375,000	CIP	
OVAC Pump Room Upgrades - Phase Two	90,000	CIP	
Parks Maintenance Mower Replacement	115,000	CIP	
Pavement Preservation - Non Roadways	140,000	CIP	
PDHQ Development and Construction	2,196,339	CIP	
Server OS Refresh	60,000	CIP	
Vehicle Replacement Program	1,313,611	CIP	
Vistoso Trails Nature Preserve Pond	2,033,939	CIP	
<b>TOTAL CAPITAL FUND</b>	<b>\$ 6,923,439</b>		
<b>GRANTS &amp; CONTRIBUTIONS</b>			
La Cañada Bridge Deck Repair (Northbound)	1,160,000	CIP	
Rancho Vistoso Bridge Deck Repair over Honeybee Wash - Eastbound	685,000	CIP	
Transit Vehicles	902,323	Operating/CIP	Public Works
<b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>	<b>\$ 2,747,323</b>		
<b>TWDIF FUND</b>			
Rancho Vistoso & Woodburne Intersection*	650,000	CIP	
<b>TOTAL TWDIF FUND</b>	<b>\$ 650,000</b>		
<b>PAG/RTA FUND</b>			
(RTA) Shannon Road Widening - Lambert Lane to Tangerine Road	1,000,000	CIP	
<b>TOTAL PAG/RTA FUND</b>	<b>\$ 1,000,000</b>		
<b>PARKS AND RECREATION IMPACT FEE FUND FUND</b>			
Naranja Park Shade	300,000	CIP	
<b>TOTAL PARKS AND RECREATION IMPACT FEE FUND</b>	<b>\$ 300,000</b>		

## Capital Expenditures by Fund

Fund	FY26/27 Recommended Budget	Operating/ CIP	Department
<b>WATER UTILITY FUND</b>			
Booster Station Rehabilitation	250,000	CIP	
Control Systems - SCADA	500,000	CIP	
El Con/El Camino Diestro main and valve replacement	100,000	CIP	
Reservoir Rehabilitation	400,000	CIP	
Vehicle Replacement Program	70,000	Operating/CIP	Water Utility
Water Meters- New Connections	700,000	CIP	
Well Rehabilitation	250,000	CIP	
<b>TOTAL WATER UTILITY FUND</b>	<b>\$ 2,270,000</b>		
<b>WRSDIF FUND</b>			
NWRRDS (Independent) Booster Station at Partnered Reservoir	3,000,000	CIP	
NWRRDS (Partnered) Pipeline Construction - Transmission Main*	3,000,000	CIP	
<b>TOTAL WRSDIF FUND</b>	<b>\$ 6,000,000</b>		
<b>STORMWATER UTILITY FUND</b>			
General Infrastructure Maintenance	50,000	Operating	Public Works
Catalina Ridge Channel Modification: Maintenance Access Ramp	387,500	CIP	
Sierra Wash at Glover Rd Infrastructure Repair & Rehabilitation	318,000	CIP	
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 755,500</b>		
<b>TOTAL TOWN CAPITAL OUTLAY</b>	<b>\$ 25,728,252</b>		

## Non-Departmental Expenditures 2026/2027

	General Fund	Capital Project Funds	Benefit Self Insurance Fund	Municipal Debt Service Fund	Total
<b>OPERATIONS &amp; MAINTENANCE</b>					
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	-	-	5,040,065	-	5,040,065
Boards and commissions training	5,000	-	-	-	5,000
Budget Capacity for unforeseen grants/donations	-	500,000	-	-	500,000
County services - custody of prisoners	175,000	-	-	-	175,000
Court Security Services	20,000	-	-	-	20,000
Elections - General Election 11/3/26	69,200	-	-	-	69,200
Elections - OV Path Forward publicity pamphlet	21,000	-	-	-	21,000
Elections - Primary Election 7/21/26	69,200	-	-	-	69,200
General liability and property insurance	1,141,924	-	-	-	1,141,924
Health Clinic costs	164,120	-	-	-	164,120
Impact fee study	-	8,472	-	-	8,472
Innovest annual billing/retirement plan consulting	20,000	-	-	-	20,000
Municipal firefighters cancer reimbursement	123,000	-	-	-	123,000
Natural gas/electricity - admin bldg. & health clinic	55,000	-	-	-	55,000
Non-enterprise fund vehicle reserves	1,116,470	-	-	-	1,116,470
Opioid settlement funded eligible expenditures	-	100,000	-	-	100,000
Payment to Pima County for Middle Mile project per IGA	200,000	-	-	-	200,000
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	40,000	-	-	-	40,000
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	8,710	-	-	-	8,710
Bank Fees/Charges	15,000	-	-	-	15,000
<b>Total Operations &amp; Maintenance</b>	<b>\$ 3,449,182</b>	<b>\$ 608,472</b>	<b>\$ 5,040,065</b>	<b>\$ 10,000</b>	<b>\$ 9,107,719</b>
<b>CAPITAL OUTLAY</b>					
Capacity for unplanned vehicle accidents/losses	-	50,000	-	-	50,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>DEBT SERVICE</b>					
Principal Payments					
Aquatic Center Bond Principal - General Fund	-	-	-	215,000	215,000
CREBS Principal	-	-	-	160,000	160,000
Series 2016 Energy Eff. Bond Community Center Fund	-	-	-	153,000	153,000
Series 2017 (2007) Refunding - General Fund	-	-	-	136,962	136,962
Series 2018 (total principal payment)	-	-	-	136,750	136,750
Series 2021 P&R principal	-	-	-	790,000	790,000
Series 2021 Pension Obligation Bonds principal	-	-	-	975,000	975,000
Interest Payments					
Aquatic Center Bond Interest - General Fund	-	-	-	12,147	12,147
CREBS Interest	-	-	-	16,066	16,066
Series 2016 Energy Efficiency Project Bonds	-	-	-	19,635	19,635
Series 2017 Refunding - Interest - General Fund	-	-	-	1,664	1,664
Series 2018 (25%)	-	-	-	34,696	34,696
Series 2021 P&R	-	-	-	754,800	754,800
Series 2021 Pension Obligation Bonds	-	-	-	291,350	291,350
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,697,070</b>	<b>\$ 3,697,070</b>
<b>Total Non-Departmental Expenditures</b>	<b>\$ 3,449,182</b>	<b>\$ 658,472</b>	<b>\$ 5,040,065</b>	<b>\$ 3,707,070</b>	<b>\$ 12,854,789</b>

## CLERK

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	4.48	4.48	4.48	-
% of Towns FTEs			1.06%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	514,388	446,275	459,015	12,740
<b>Total Expenditures</b>	<b>514,388</b>	<b>446,275</b>	<b>459,015</b>	<b>12,740</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	435,033	422,325	435,715	13,390
Operations & Maintenance	79,355	23,950	23,300	(650)
<b>Total Expenditures</b>	<b>514,388</b>	<b>446,275</b>	<b>459,015</b>	<b>12,740</b>

### Significant Changes

- The increase in Personnel is due to a market adjustment for eligible employees and increases in health insurance premiums.

## COMMUNITY & ECONOMIC DEVELOPMENT (CED)

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	362,161	392,748	405,055	12,307
Permitting	1,139,513	1,209,710	1,209,842	132
Planning	919,355	1,065,188	996,108	(69,080)
Inspection and Compliance	730,690	779,829	782,322	2,493
Economic Development	500,823	827,536	831,011	3,475
<b>Total</b>	<b>3,652,543</b>	<b>4,275,011</b>	<b>4,224,338</b>	<b>(50,673)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	29.26	29.26	28.30	(0.95)
% of Towns FTEs			6.71%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	3,652,543	4,275,011	4,224,338	(50,673)
<b>Total Expenditures</b>	<b>3,652,543</b>	<b>4,275,011</b>	<b>4,224,338</b>	<b>(50,673)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,996,666	3,190,481	3,212,692	22,211
Operations & Maintenance	655,876	1,084,530	1,011,646	(72,884)
<b>Total Expenditures</b>	<b>3,652,543</b>	<b>4,275,011</b>	<b>4,224,338</b>	<b>(50,673)</b>

### CED - Administration

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	362,161	392,748	405,055	12,307
<b>Total Expenditures</b>	<b>362,161</b>	<b>392,748</b>	<b>405,055</b>	<b>12,307</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	352,545	382,048	394,355	12,307
Operations & Maintenance	9,616	10,700	10,700	-
<b>Total Expenditures</b>	<b>362,161</b>	<b>392,748</b>	<b>405,055</b>	<b>12,307</b>

#### Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees and increases in health insurance premiums.

### CED - Permitting

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	9.48	9.00	(0.48)
% of Towns FTEs			2.13%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,139,513	1,209,710	1,209,842	132
<b>Total Expenditures</b>	<b>1,139,513</b>	<b>1,209,710</b>	<b>1,209,842</b>	<b>132</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,072,218	1,077,505	1,088,342	10,837
Operations & Maintenance	67,295	132,205	121,500	(10,705)
<b>Total Expenditures</b>	<b>1,139,513</b>	<b>1,209,710</b>	<b>1,209,842</b>	<b>132</b>

#### Significant Changes

- The increase in Personnel is due to a market adjustment for eligible employees and increase in health insurance premiums, partially offset by the elimination of a part-time office specialist position (0.48 FTE).

### CED - Planning

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	8.78	8.78	8.30	(0.48)
% of Towns FTEs			1.97%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	919,355	1,065,188	996,108	(69,080)
<b>Total Expenditures</b>	<b>919,355</b>	<b>1,065,188</b>	<b>996,108</b>	<b>(69,080)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	745,702	887,448	885,916	(1,532)
Operations & Maintenance	173,653	177,740	110,192	(67,548)
<b>Total Expenditures</b>	<b>919,355</b>	<b>1,065,188</b>	<b>996,108</b>	<b>(69,080)</b>

#### Significant Changes

- The decrease in Personnel is due to the elimination of a temporary part-time office specialist position (0.48 FTE) partially offset by a market adjustment for eligible employees and increases in health insurance premiums.
- The decrease in Operations & Maintenance is due to lower spending on one-time General Plan-related items, including contracted staffing, external consulting, postage, marketing, and supplies.

## CED – Inspection & Compliance

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.66%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	730,690	779,829	782,322	2,493
<b>Total Expenditures</b>	<b>730,690</b>	<b>779,829</b>	<b>782,322</b>	<b>2,493</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Budget	Budget	Change
Personnel	720,104	733,535	735,259	1,724
Operations & Maintenance	10,586	46,294	47,063	769
<b>Total Expenditures</b>	<b>730,690</b>	<b>779,829</b>	<b>782,322</b>	<b>2,493</b>

### Significant Changes

- The increase in Personnel is from a market adjustment for eligible employees and higher health insurance premiums, partially offset by staff turnover.

## CED – Economic Development

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	1.00	1.00	1.00	-
% of Towns FTEs			0.24%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	500,823	827,536	831,011	3,475
<b>Total Expenditures</b>	<b>500,823</b>	<b>827,536</b>	<b>831,011</b>	<b>3,475</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	106,097	109,945	108,820	(1,125)
Operations & Maintenance	394,726	717,591	722,191	4,600
<b>Total Expenditures</b>	<b>500,823</b>	<b>827,536</b>	<b>831,011</b>	<b>3,475</b>

### Significant Changes

- The decrease in Personnel is due to staff turnover partially offset by a market adjustment for eligible employees and increases in health insurance premiums.

## COUNCIL

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.66%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	216,145	216,163	215,477	(686)
<b>Total Expenditures</b>	<b>216,145</b>	<b>216,163</b>	<b>215,477</b>	<b>(686)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	79,443	78,863	78,863	-
Operations & Maintenance	136,702	137,300	136,614	(686)
<b>Total Expenditures</b>	<b>216,145</b>	<b>216,163</b>	<b>215,477</b>	<b>(686)</b>

## TOWN COURT

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	9.45	9.93	0.48
% of Towns FTEs			2.36%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,019,285	1,181,757	1,126,232	(55,525)
<b>Total Expenditures</b>	<b>1,019,285</b>	<b>1,181,757</b>	<b>1,126,232</b>	<b>(55,525)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	766,722	904,283	956,032	51,749
Operations & Maintenance	252,563	277,474	170,200	(107,274)
<b>Total Expenditures</b>	<b>1,019,285</b>	<b>1,181,757</b>	<b>1,126,232</b>	<b>(55,525)</b>

### Significant Changes

- The increase of 0.48 FTE is from the additional of a part-time Judicial Assistant position
- The increase in Personnel costs during is due to the addition of a part-time Judicial Assistant position and by market adjustments and increases in health insurance premiums.
- The decrease in Operations & Maintenance is primarily due to the elimination of a contracted Financial Administrator position.

## FINANCE

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.20	6.20	6.00	(0.20)
% of Towns FTEs			1.42%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	856,458	885,087	887,403	2,316
<b>Total Expenditures</b>	<b>856,458</b>	<b>885,087</b>	<b>887,403</b>	<b>2,316</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	800,405	823,917	815,333	(8,584)
Operations & Maintenance	56,053	61,170	72,070	10,900
<b>Total Expenditures</b>	<b>856,458</b>	<b>885,087</b>	<b>887,403</b>	<b>2,316</b>

### Significant Changes

- FTEs decreased by 0.20 due to the transfer of a Senior Office Specialist position (split 80/20 between Finance position to the Town Managers Office.
- The net decrease in Personnel is due to the transfer of the Senior Office Specialist to the Town Manager's Office and turnover in the Accounting Specialist position, partially offset by a market adjustment for eligible employees and increases in health insurance premiums.
- The O&M increase is due to fee increases for the town-wide annual financial audit.

## HUMAN RESOURCES

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	5.00	5.00	5.00	-
% of Towns FTEs			1.19%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	667,283	744,887	750,781	5,894
<b>Total Expenditures</b>	<b>667,283</b>	<b>744,887</b>	<b>750,781</b>	<b>5,894</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	555,166	605,586	615,505	9,919
Operations & Maintenance	112,117	139,301	135,276	(4,025)
<b>Total Expenditures</b>	<b>667,283</b>	<b>744,887</b>	<b>750,781</b>	<b>5,894</b>

### Significant Changes

- The increase in Personnel is due to a FY 2025/26 market adjustment for eligible employees and increases in health insurance premiums, offset partially by staff turnover.
- O&M decreased primarily due to reduced travel and training.

## INFORMATION TECHNOLOGY

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	15.80	15.80	15.00	(0.80)
% of Towns FTEs			3.56%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	5,127,616	6,021,164	5,949,692	(71,472)
<b>Total Expenditures</b>	<b>5,127,616</b>	<b>6,021,164</b>	<b>5,949,692</b>	<b>(71,472)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,820,361	1,918,814	1,903,674	(15,140)
Operations & Maintenance	3,307,256	4,102,350	4,046,018	(56,332)
<b>Total Expenditures</b>	<b>5,127,616</b>	<b>6,021,164</b>	<b>5,949,692</b>	<b>(71,472)</b>

### Significant Changes

- FTEs decreased by 0.80 due to transferring out a Senior Office Specialist position (80/20 split between IT and Finance) to the Town Manager's Office.
- The net decrease in Personnel is due to transferring out the Senior Office Specialist position to the Town Manager's Office and staff turnover, partially offset by a market adjustment for eligible employees and increases in health insurance premiums.
- The net decrease in Operations and Maintenance reflects the elimination of unneeded software subscriptions and the reallocation of Transit-related telecommunications costs to Public Works – Transit.

## LEGAL

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.66%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,139,202	1,193,587	1,000,829	(192,758)
<b>Total Expenditures</b>	<b>1,139,202</b>	<b>1,193,587</b>	<b>1,000,829</b>	<b>(192,758)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,005,529	1,022,212	833,764	(188,448)
Operations & Maintenance	133,673	171,375	167,065	(4,310)
<b>Total Expenditures</b>	<b>1,139,202</b>	<b>1,193,587</b>	<b>1,000,829</b>	<b>(192,758)</b>

### Significant Changes

- The net decrease in Personnel reflects the elimination of funding for the Chief Civil Deputy Attorney position and turnover in the Legal Services Director (Town Attorney) position.

## TOWN MANAGER'S OFFICE

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	1,139,415	1,191,912	1,295,620	103,708
Communications	515,534	546,859	558,469	11,610
<b>Total</b>	<b>1,654,950</b>	<b>1,738,771</b>	<b>1,854,089</b>	<b>115,318</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.38	12.38	13.38	<b>1.00</b>
% of Towns FTEs			3.17%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,654,950	1,738,771	1,854,089	115,318
<b>Total Expenditures</b>	<b>1,654,950</b>	<b>1,738,771</b>	<b>1,854,089</b>	<b>115,318</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,529,819	1,577,929	1,695,201	117,272
Operations & Maintenance	125,131	160,842	158,888	(1,954)
<b>Total Expenditures</b>	<b>1,654,950</b>	<b>1,738,771</b>	<b>1,854,089</b>	<b>115,318</b>

## TOWN MANAGER'S OFFICE - ADMINISTRATION

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	8.38	8.38	9.38	1.00
% of Towns FTEs			2.22%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,139,415	1,191,912	1,295,620	103,708
<b>Total Expenditures</b>	<b>1,139,415</b>	<b>1,191,912</b>	<b>1,295,620</b>	<b>103,708</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,099,098	1,137,341	1,241,690	104,349
Operations & Maintenance	40,317	54,571	53,930	(641)
<b>Total Expenditures</b>	<b>1,139,415</b>	<b>1,191,912</b>	<b>1,295,620</b>	<b>103,708</b>

### Significant Changes

- The increase in Personnel reflects: (1) the transfer of a Senior Office Specialist position previously split between Finance and IT (80/20) to a centralized role supporting all administrative departments, improving efficiency; (2) market adjustments for eligible employees; and (3) increases in health insurance premiums.

## TOWN MANAGER'S OFFICE - COMMUNICATIONS

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	4.00	4.00	4.00	-
% of Towns FTEs			0.95%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	515,534	546,859	558,469	11,610
<b>Total Expenditures</b>	<b>515,534</b>	<b>546,859</b>	<b>558,469</b>	<b>11,610</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	430,721	440,588	453,511	12,923
Operations & Maintenance	84,814	106,271	104,958	(1,313)
<b>Total Expenditures</b>	<b>515,534</b>	<b>546,859</b>	<b>558,469</b>	<b>11,610</b>

### Significant Changes

- The increase in personnel costs is due to a market adjustment for eligible employees and increases in health insurance premiums.

## PARKS and RECREATION

	2024/25	2025/26	2026/27	2025/26 To 2026/27
<u>Expenditures by Division</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
Administration	484,802	478,279	482,329	4,050
Parks Management	1,893,930	1,942,161	2,235,763	293,602
Recreation and Culture	926,124	806,898	822,231	15,333
Aquatics	1,552,390	1,723,172	1,747,037	23,865
Community Center - CRC	2,376,453	2,541,996	2,207,241	(334,755)
Community Center - Golf	5,599,144	5,863,637	6,466,230	602,593
<b>Total</b>	<b>12,832,842</b>	<b>13,356,143</b>	<b>13,960,831</b>	<b>604,688</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
<u>Personnel Summary</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
Full-time Equivalents (FTE)	69.06	69.06	69.00	(0.06)
% of Towns FTEs			16.30%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
<u>Expenditures by Fund</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
General Fund	4,646,070	4,950,510	5,287,360	336,850
Community Center Fund	7,975,597	8,405,633	8,673,471	267,838
<b>Total Expenditures</b>	<b>12,832,842</b>	<b>13,356,143</b>	<b>13,960,831</b>	<b>604,688</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
<u>Expenditures by Type</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change</u>
Personnel	3,990,919	4,240,694	4,392,073	151,379
Operations & Maintenance	8,441,301	8,838,389	9,315,433	477,044
Capital Outlay	205,425	48,000	-	(48,000)
Debt Service	195,197	229,060	253,325	24,265
<b>Total Expenditures</b>	<b>12,832,842</b>	<b>13,356,143</b>	<b>13,960,831</b>	<b>604,688</b>

## PARKS and RECREATION – ADMINISTRATION

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	484,802	478,279	482,329	4,050
<b>Total Expenditures</b>	<b>484,802</b>	<b>478,279</b>	<b>482,329</b>	<b>4,050</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	402,470	408,384	422,679	14,295
Operations & Maintenance	82,331	69,895	59,650	(10,245)
<b>Total Expenditures</b>	<b>484,802</b>	<b>478,279</b>	<b>482,329</b>	<b>4,050</b>

### Significant Changes

- The net increase in Personnel reflects market adjustments for eligible employees and increases in health insurance premiums.
- The net decrease in Operations & Maintenance reflects the completion of the Trails Master Plan in FY 2026.

## PARKS and RECREATION – PARKS MANAGEMENT

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	13.92	13.92	13.90	(0.02)
% of Towns FTEs			3.28%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,893,930	1,942,161	2,235,763	293,602
<b>Total Expenditures</b>	<b>1,893,930</b>	<b>1,942,161</b>	<b>2,235,763</b>	<b>293,602</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	858,428	883,861	910,367	26,506
Operations & Maintenance	1,035,502	1,010,300	1,325,396	315,096
Capital Outlay	-	48,000	-	(48,000)
<b>Total Expenditures</b>	<b>1,893,930</b>	<b>1,942,161</b>	<b>2,235,763</b>	<b>293,602</b>

### Significant Changes

- The net increase in Personnel reflects market adjustments for eligible employees and increases in health insurance premiums.
- The net increase in Operations & Maintenance reflects higher utility costs (water, sewer, natural gas, and electricity) and projected maintenance costs for the Vistoso Trails Nature Preserve pond restoration.

## PARKS and RECREATION – RECREATION & CULTURE

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.67	6.67	6.67	-
% of Towns FTEs			1.57%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	714,949	806,898	822,231	15,333
Grants & Contributions Fund	211,175	-	-	-
<b>Total Expenditures</b>	<b>926,124</b>	<b>806,898</b>	<b>822,231</b>	<b>15,333</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	393,641	445,498	466,831	21,333
Operations & Maintenance	327,058	361,400	355,400	(6,000)
Capital	205,425	-	-	-
<b>Total Expenditures</b>	<b>926,124</b>	<b>806,898</b>	<b>822,231</b>	<b>15,333</b>

### Significant Changes

- The increase in Personnel reflects market adjustments for eligible employees, increases in health insurance premiums, and benefit election changes.

## PARKS and RECREATION – AQUATICS

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	22.44	22.44	22.43	(0.02)
% of Towns FTEs			5.28%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,552,390	1,723,172	1,747,037	23,865
<b>Total Expenditures</b>	<b>1,552,390</b>	<b>1,723,172</b>	<b>1,747,037</b>	<b>23,865</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,011,766	1,199,712	1,221,024	21,312
Operations & Maintenance	540,623	523,460	526,013	2,553
<b>Total Expenditures</b>	<b>1,552,390</b>	<b>1,723,172</b>	<b>1,747,037</b>	<b>23,865</b>

### Significant Changes

- The increase in Personnel reflects market adjustments for eligible employees, increases in health insurance premiums, and benefit election changes.
- The net increase in Operations & Maintenance reflects higher water and sewer costs.

## PARKS and RECREATION – CRC OPERATIONS

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	23.03	23.03	23.00	(0.03)
% of Towns FTEs			5.43%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Community Center Fund	2,376,453	2,541,996	2,207,241	(334,755)
<b>Total Expenditures</b>	<b>2,376,453</b>	<b>2,541,996</b>	<b>2,207,241</b>	<b>(334,755)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures and Other Financing Uses by Type	Actual	Adopted	Proposed	Change
Personnel	1,324,613	1,303,239	1,371,172	67,933
Operations & Maintenance	1,039,089	1,188,257	817,169	(371,088)
Debt Service	12,751	50,500	18,900	(31,600)
<b>Total Expenditures</b>	<b>2,376,453</b>	<b>2,541,996</b>	<b>2,207,241</b>	<b>(334,755)</b>

### Significant Changes

- The net increase in Personnel reflects market adjustments for eligible employees, and increases in health insurance premiums.
- The net decrease in Operations & Maintenance reflects the separation and reallocation of golf-related facilities maintenance costs to the Golf budget in FY 2027, as part of an effort to more accurately reflect the operating costs of each facility, as well as the transfer of Vistoso Trails Nature Preserve maintenance costs to the Parks Management budget in the General Fund.
- Debt service covers capital leases for fitness equipment.

## PARKS and RECREATION – GOLF

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Community Center Fund	5,599,144	5,863,637	6,466,230	602,593
<b>Total Expenditures</b>	<b>5,599,144</b>	<b>5,863,637</b>	<b>6,466,230</b>	<b>602,593</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures and Other Financing Uses by Type	Actual	Adopted	Proposed	Change
Personnel	-	-	-	-
Operations & Maintenance	5,416,698	5,685,077	6,231,805	546,728
Debt Service	182,446	178,560	234,425	55,865
<b>Total Expenditures</b>	<b>5,599,144</b>	<b>5,863,637</b>	<b>6,466,230</b>	<b>602,593</b>

### Significant Changes

- The net increase in Operations & Maintenance reflects higher costs from the golf contractor due to rising labor, utility, and insurance expenses (projected to be offset by revenue growth), as well as the reallocation of golf-related facilities maintenance costs from the Community Recreation Center budget, as part of an effort to more accurately reflect the operating costs of each facility.
- The increase in Debt Service reflects higher capital lease payments for golf carts.

**POLICE**

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	139.73	140.48	140.95	0.47
% of Towns FTEs			33.29%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	18,050,484	21,333,810	20,596,758	(737,052)
Grants & Contributions Fund	479,499	271,500	509,400	237,900
Seizures & Forfeitures Fund	-	100,000	100,000	-
<b>Total Expenditures</b>	<b>18,529,983</b>	<b>21,705,310</b>	<b>21,206,158</b>	<b>(499,152)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	16,824,397	19,876,990	19,147,298	(729,692)
Operations & Maintenance	1,674,916	1,828,320	2,058,860	230,540
Capital Outlay	30,670	-	-	-
<b>Total Expenditures</b>	<b>18,529,983</b>	<b>21,705,310</b>	<b>21,206,158</b>	<b>(499,152)</b>

**Significant Changes**

- FTE's increased by 0.47 due to addition of a part-time office specialist to cover the front reception.
- The net decrease in Personnel reflects a reduction of approximately \$1.6M in Town contributions to PSPRS following the plan reaching 100% funded status, partially offset by market pay and step adjustments per the current MOU agreement.
- The net increase in Operations & Maintenance reflects a new grant-funded software acquisition and grant-funded drones.

## PUBLIC WORKS

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	1,741,496	1,673,245	1,686,523	13,278
Fleet & Facilities Maintenance	2,356,650	2,673,694	2,752,090	78,396
Transportation Engineering	5,020,407	5,007,653	5,032,270	24,617
Street & Drainage Maintenance	772,017	828,500	811,500	(17,000)
Stormwater	1,216,706	1,485,013	1,488,005	2,992
Transit	2,034,885	3,375,066	3,257,192	(117,874)
<b>Total</b>	<b>13,142,160</b>	<b>15,043,171</b>	<b>15,027,580</b>	<b>(15,591)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	79.11	76.48	76.48	-
% of Towns FTEs			18.08%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	6,133,031	6,551,005	6,793,482	242,477
Grants & Contributions Fund	-	1,171,000	902,323	(268,677)
Highway Fund	5,749,381	5,756,153	5,763,770	7,617
PAG/RTA Fund	43,043	80,000	80,000	-
Stormwater Utility Fund	1,216,706	1,485,013	1,488,005	2,992
<b>Total</b>	<b>13,142,160</b>	<b>15,043,171</b>	<b>15,027,580</b>	<b>(15,591)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	6,270,806	6,453,601	6,541,080	87,479
Operations & Maintenance	3,694,265	4,253,570	4,309,177	55,607
Capital Outlay	3,177,089	4,336,000	4,177,323	(158,677)
<b>Total Expenditures</b>	<b>13,142,160</b>	<b>15,043,171</b>	<b>15,027,580</b>	<b>(15,591)</b>

## PUBLIC WORKS - ADMINISTRATION

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	15.75	13.75	13.75	-
% of Towns FTEs			3.25%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,741,496	1,673,245	1,686,523	13,278
<b>Total Expenditures</b>	<b>1,741,496</b>	<b>1,673,245</b>	<b>1,686,523</b>	<b>13,278</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,657,921	1,557,495	1,467,187	(90,308)
Operations & Maintenance	83,575	115,750	219,336	103,586
<b>Total Expenditures</b>	<b>1,741,496</b>	<b>1,673,245</b>	<b>1,686,523</b>	<b>13,278</b>

### Significant Changes

## PUBLIC WORKS – FLEET & FACILITY MANAGEMENT

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	10.00	10.00	10.00	-
% of Towns FTEs			2.36%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	2,356,650	2,673,694	2,752,090	78,396
<b>Total Expenditures</b>	<b>2,356,650</b>	<b>2,673,694</b>	<b>2,752,090</b>	<b>78,396</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	744,809	821,144	884,487	63,343
Operations & Maintenance	1,611,841	1,827,550	1,842,603	15,053
Capital Outlay	-	25,000	25,000	-
<b>Total Expenditures</b>	<b>2,356,650</b>	<b>2,673,694</b>	<b>2,752,090</b>	<b>78,396</b>

### Significant Changes

- The increase in Personnel is due to a market adjustment for eligible employees as well as staff turnover and increases in employee benefit elections.
- Capital Outlay consists of funding for rehabilitation of equipment.

## PUBLIC WORKS – TRANSPORTATION ENGINEERING

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.00	12.00	12.00	-
% of Towns FTEs			2.83%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	4,977,364	4,927,653	4,952,270	24,617
PAG/RTA Fund	43,043	80,000	80,000	-
<b>Total Expenditures</b>	<b>5,020,407</b>	<b>5,007,653</b>	<b>5,032,270</b>	<b>24,617</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,320,865	1,348,218	1,396,779	48,561
Operations & Maintenance	530,901	569,435	435,491	(133,944)
Capital Outlay	3,168,641	3,090,000	3,200,000	110,000
<b>Total Expenditures</b>	<b>5,020,407</b>	<b>5,007,653</b>	<b>5,032,270</b>	<b>24,617</b>

### Significant Changes

- The increase in Personnel is primarily due to a market adjustment for eligible employees.
- The net decrease in Operations & Maintenance reflects the bridge maintenance program, which carried higher initial costs in its first year (FY 2025/26) and is expected to require less funding in subsequent years.
- Capital Outlay consists of the annual pavement preservation program.

## PUBLIC WORKS – STREET & DRAINAGE MAINTENANCE

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	772,017	828,500	811,500	(17,000)
<b>Total Expenditures</b>	<b>772,017</b>	<b>828,500</b>	<b>811,500</b>	<b>(17,000)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Operations & Maintenance	763,569	828,500	811,500	(17,000)
Capital Outlay	8,448	-	-	-
<b>Total Expenditures</b>	<b>772,017</b>	<b>828,500</b>	<b>811,500</b>	<b>(17,000)</b>

### Significant Changes

- The net decrease in Operations & Maintenance reflects an adjustment to the street maintenance budget to align with historical utilization.

## PUBLIC WORKS – STORMWATER UTILITY

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.73	9.73	9.73	-
% of Towns FTEs			2.30%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Stormwater Fund	1,216,706	1,485,013	1,488,005	2,992
<b>Total Expenditures</b>	<b>1,216,706</b>	<b>1,485,013</b>	<b>1,488,005</b>	<b>2,992</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	917,745	990,258	981,560	(8,698)
Operations & Maintenance	298,961	444,755	456,445	11,690
Capital Outlay	-	50,000	50,000	-
<b>Total Expenditures</b>	<b>1,216,706</b>	<b>1,485,013</b>	<b>1,488,005</b>	<b>2,992</b>

### Significant Changes

- The net decrease in Personnel reflects lower employee benefit elections, partially offset by market adjustments for eligible employees.
- Capital outlay relates to general drainage infrastructure maintenance.

## PUBLIC WORKS – TRANSIT SERVICES

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	31.63	31.00	31.00	-
% of Towns FTEs			7.33%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	2,034,885	2,204,066	2,354,869	150,803
Grants & Contributions Fund	-	1,171,000	902,323	(268,677)
<b>Total Expenditures</b>	<b>2,034,885</b>	<b>3,375,066</b>	<b>3,257,192</b>	<b>(117,874)</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,629,467	1,736,486	1,811,067	74,581
Operations & Maintenance	405,418	467,580	543,802	76,222
Capital Outlay	-	1,171,000	902,323	(268,677)
<b>Total Expenditures</b>	<b>2,034,885</b>	<b>3,375,066</b>	<b>3,257,192</b>	<b>(117,874)</b>

### Significant Changes

- The net increase in Personnel reflects market adjustments for eligible employees and increases in health insurance premiums.
- The net increase in Operations & Maintenance reflects transit fleet repair and maintenance costs, allocated telecommunications costs from IT, and insurance costs for transit vehicles previously budgeted under general administration.
- The Capital Outlay is for transit bus replacements, 80% funded by ADOT grants, and includes carryover from FY 2025/26 for delayed bus deliveries.

## WATER UTILITY

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	2,940,839	2,991,103	2,996,070	4,967
Engineering and Planning	6,245,344	6,696,602	7,035,717	339,115
Operations	6,166,533	6,250,195	6,806,749	556,554
WRSDIF	229,835	181,144	184,232	3,088
<b>Total</b>	<b>15,582,551</b>	<b>16,119,044</b>	<b>17,022,768</b>	<b>903,724</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	40.48	40.48	40.48	-
% of Towns FTEs			9.56%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility fund	15,352,716	15,937,900	16,838,536	900,636
WRSDIF Fund	229,835	181,144	184,232	3,088
<b>Total Expenditures</b>	<b>15,582,551</b>	<b>16,119,044</b>	<b>17,022,768</b>	<b>903,724</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	3,536,734	3,985,725	4,110,816	125,091
Operations & Maintenance	11,167,504	11,733,319	12,141,952	408,633
Capital Outlay	878,313	400,000	770,000	370,000
<b>Total Expenditures</b>	<b>15,582,551</b>	<b>16,119,044</b>	<b>17,022,768</b>	<b>903,724</b>

## WATER UTILITY – ADMINISTRATION

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	8.48	7.48	(1.00)
% of Towns FTEs			1.77%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	2,940,839	2,991,103	2,996,070	4,967
<b>Total Expenditures</b>	<b>2,940,839</b>	<b>2,991,103</b>	<b>2,996,070</b>	<b>4,967</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures and Other Financing Uses by Type	Actual	Adopted	Proposed	Change
Personnel	714,850	843,378	792,213	(51,165)
Operations & Maintenance	2,225,989	2,147,725	2,203,857	56,132
<b>Total Expenditures</b>	<b>2,940,839</b>	<b>2,991,103</b>	<b>2,996,070</b>	<b>4,967</b>

### Significant Changes

- The net decrease in Personnel reflects the reclassification of a Senior Office Specialist (1.00 FTE) to a Water Utility Operator I position in Water Utility - Operations dedicated to replacing end-of-life water meter batteries, partially offset by market adjustments for eligible employees.
- The net increase in Operations & Maintenance reflects higher electronic bill payment service charges and increased administrative service charges from the General Fund to the Water Fund.

## WATER UTILITY – ENGINEERING and PLANNING

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.00	6.00	6.00	-
% of Towns FTEs			1.42%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	6,245,344	6,696,602	7,035,717	339,115
<b>Total Expenditures</b>	<b>6,245,344</b>	<b>6,696,602</b>	<b>7,035,717</b>	<b>339,115</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	654,021	689,557	725,922	36,365
Operations & Maintenance	5,591,323	6,007,045	6,309,795	302,750
<b>Total Expenditures</b>	<b>6,245,344</b>	<b>6,696,602</b>	<b>7,035,717</b>	<b>339,115</b>

### Significant Changes

- The net increase in Personnel is due to a market adjustment for eligible employees, increases in health insurance premiums, and an increase in employee benefit elections.
- The increase in Operations & Maintenance is primarily due to CAP water delivery charges.

## WATER UTILITY – OPERATIONS

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	25.00	26.00	27.00	1.00
% of Towns FTEs			6.38%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	6,166,533	6,250,195	6,806,749	556,554
<b>Total Expenditures</b>	<b>6,166,533</b>	<b>6,250,195</b>	<b>6,806,749</b>	<b>556,554</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,167,863	2,452,790	2,592,681	139,891
Operations & Maintenance	3,120,357	3,397,405	3,444,068	46,663
Capital Outlay	878,313	400,000	770,000	370,000
<b>Total Expenditures</b>	<b>6,166,533</b>	<b>6,250,195</b>	<b>6,806,749</b>	<b>556,554</b>

### Significant Changes

- The net increase in Personnel reflects the reclassification of a Senior Office Specialist (1.00 FTE) from Water Utility Administration to a Water Utility Operator I position dedicated to replacing end-of-life water meter batteries, market adjustments for eligible employees, and increases in health insurance premiums.
- The net increase in Operations & Maintenance reflects higher delivery costs for reclaimed water.
- Capital Outlay includes new service meters, meter replacements, and the replacement of one truck.

## WATER UTILITY – WRSDIF

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Fund	Actual	Adopted	Proposed	Change
WRSDIF Fund	229,835	181,144	184,232	3,088
<b>Total Expenditures</b>	<b>229,835</b>	<b>181,144</b>	<b>184,232</b>	<b>3,088</b>

	2024/25	2025/26	2026/27	2025/26 To 2026/27
Expenditures by Type	Actual	Adopted	Proposed	Change
Operations & Maintenance	229,835	181,144	184,232	3,088
<b>Total Expenditures</b>	<b>229,835</b>	<b>181,144</b>	<b>184,232</b>	<b>3,088</b>

### Significant Changes

- The increase in Operations and Maintenance is due to an ongoing impact fee study.

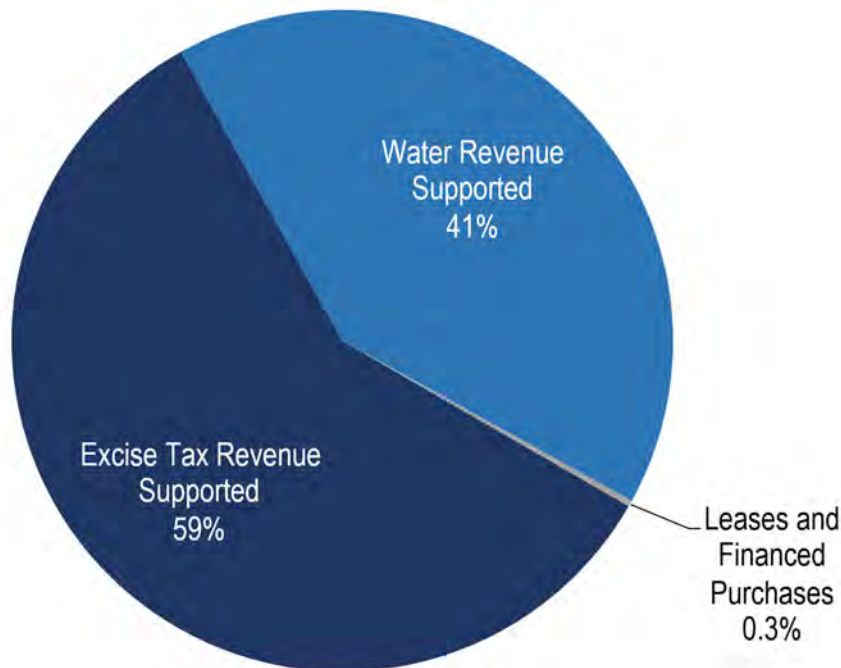
## Debt Service

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.

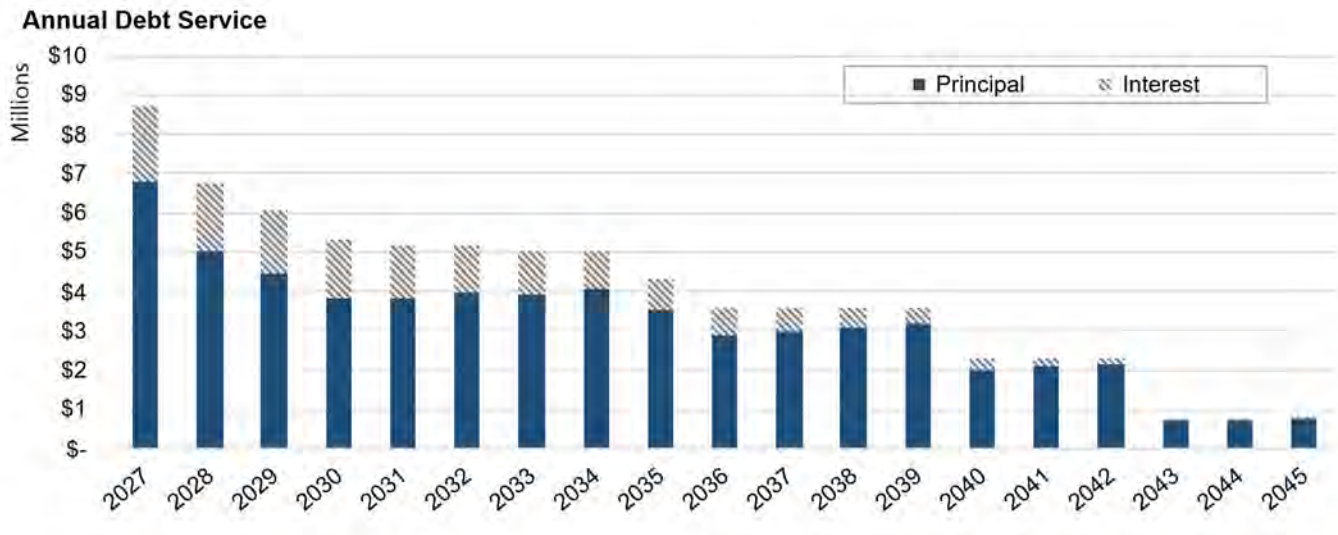
The recommended FY26/27 budget includes outstanding debt by type as follows:

	New Issuance Proposed in FY 26/27	Outstanding Debt at 6/30/2026	FY26/27 Principal and Interest Payments
Excise Tax Supported Bonds	-	35,253,212	3,697,070
Water Revenue supported Loans	-	24,776,166	4,839,497
Leases and Financed Purchases	-	170,719	160,698
<b>Total - Town Debt</b>	-	<b>60,200,097</b>	<b>8,697,265</b>

**Outstanding Principal at 6/30/2026: \$60,200,097**



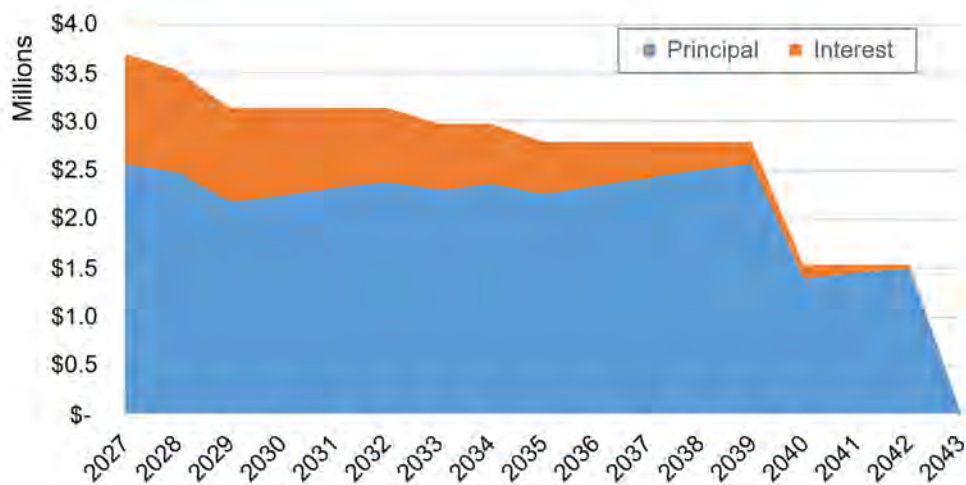
Forecasted annual principal and interest payments on the Town’s current outstanding debt through maturity



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

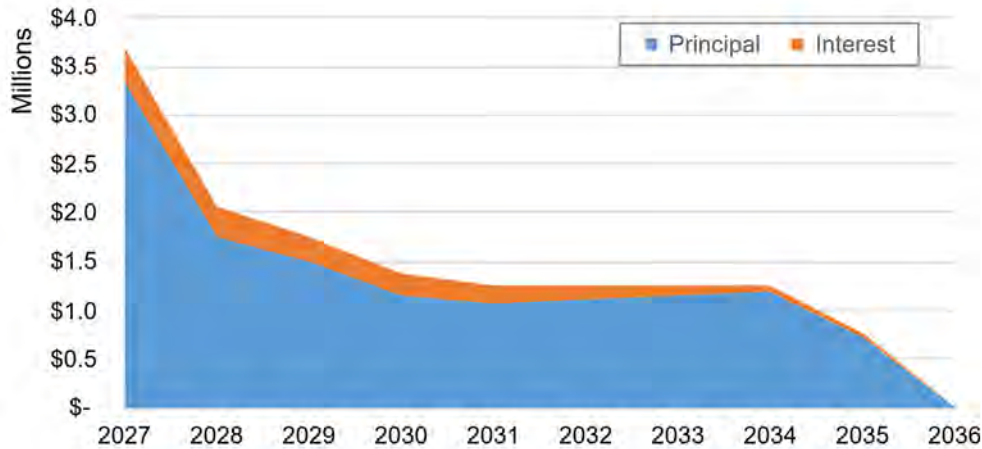
Excise Tax Revenue Bonds

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.



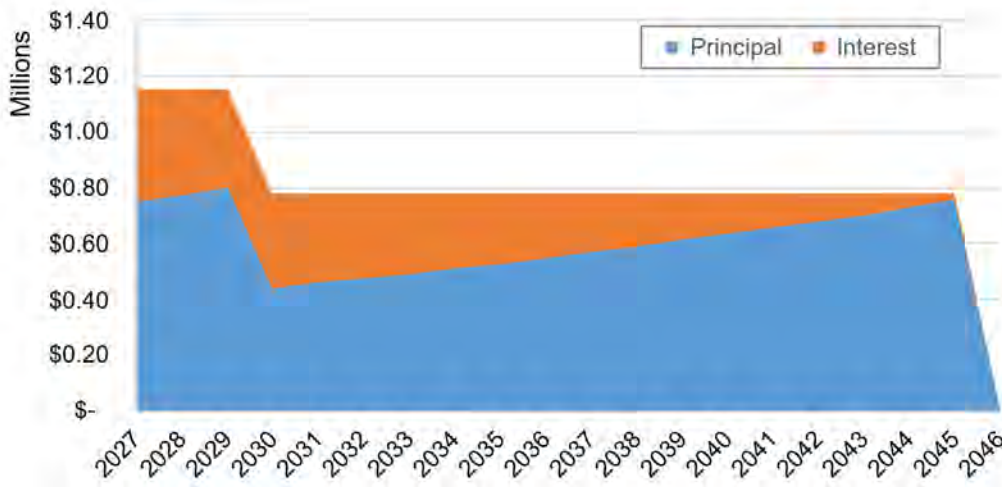
Water Revenue Supported Bonds

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.



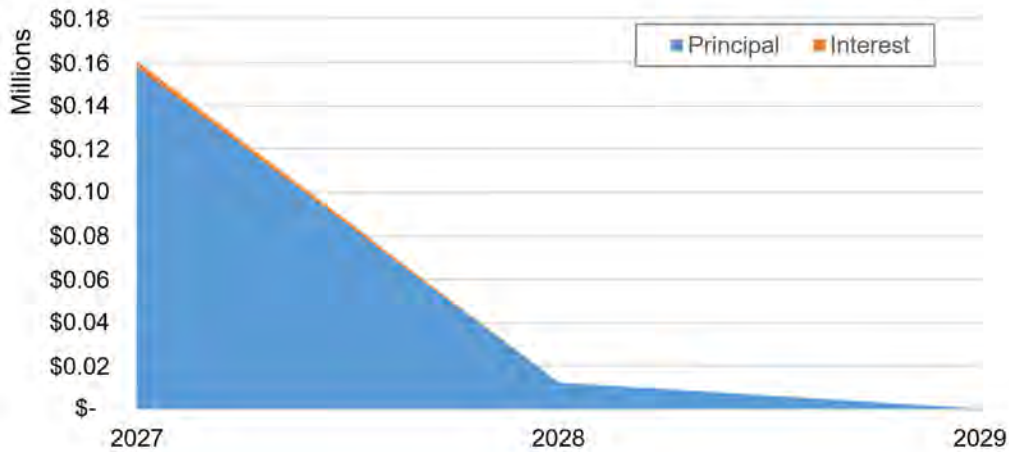
Water Infrastructure Finance Authority Loans (WIFA)

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.

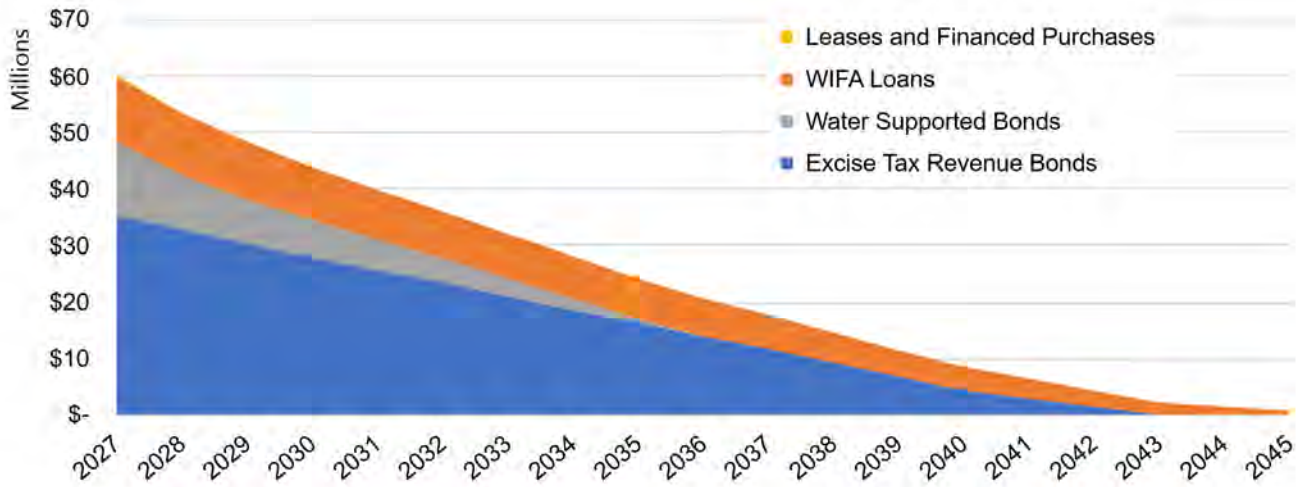
Favorable bond ratings enable Oro Valley to secure financing for voter-approved capital projects, such as new parks and water infrastructure, at advantageous interest rates. This translates to significant cost savings for taxpayers. High bond ratings elevate the desirability of Oro Valley’s bonds in 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**

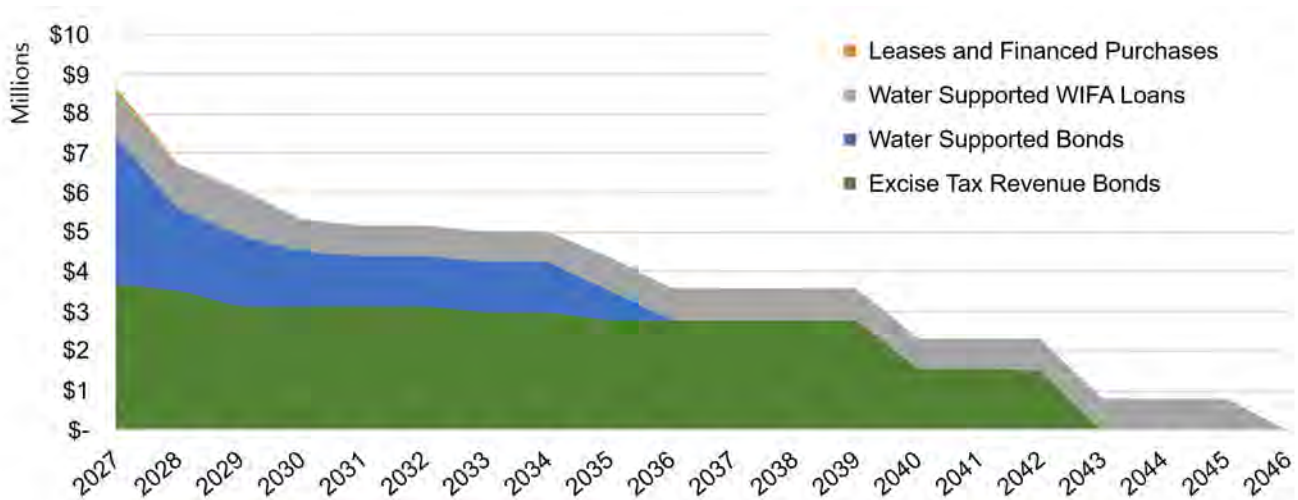
The issuance of debt commits the Town to a significant, long-term recurring cost; therefore, each new debt issuance must be heavily scrutinized to ensure the Town’s ability to repay the debt. Debt service payments are contractual obligations that take legal precedence over most other Town expenditures. 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.



<b>FY</b>	<b>Excise Tax Revenue Bonds</b>	<b>Water Supported Bonds</b>	<b>Water Supported WIFA Loans</b>	<b>Leases and Financed Purchases</b>	<b>Total</b>
2027	3,697,070	3,686,923	1,152,574	160,698	8,697,265
2028	3,541,843	2,061,865	1,152,326	12,800	6,768,834
2029	3,150,700	1,759,224	1,152,071		6,061,995
2030	3,143,574	1,383,931	781,065		5,308,571
2031	3,143,401	1,265,475	781,065		5,189,941
2032	3,143,370	1,265,342	781,065		5,189,778
2033	2,973,085	1,264,781	781,065		5,018,931
2034	2,976,073	1,264,523	781,065		5,021,661
2035	2,799,668	759,009	781,065		4,339,742
2036	2,795,896		781,065		3,576,961
2037	2,798,399		781,065		3,579,464
2038	2,796,957		781,065		3,578,022
2039	2,791,821		781,065		3,572,886
2040	1,535,600		781,065		2,316,665
2041	1,533,900		781,065		2,314,965
2042	1,530,000		781,065		2,311,065
2043			781,065		781,065
2044			781,065		781,065
2045			781,065		781,065
2046			781,065		781,065
	<b>44,351,357</b>	<b>14,711,073</b>	<b>13,610,822</b>	<b>173,498</b>	<b>75,189,945</b>

## Interfund Transfers 2026/2027

Fund	IN	OUT
<b>GENERAL FUND</b>		
To Capital Fund - CIP	-	4,000,000
To Grants & Contributions Fund	-	123,200
To Debt Service Fund - Debt Service	-	3,570,686
<b>TOTAL GENERAL FUND</b>	<b>-</b>	<b>7,693,886</b>
<b>DEBT SERVICE FUND</b>		
From General Fund - Debt Service	3,570,686	-
From Police Impact Fee Fund - 2018 PD Evidence	34,696	-
From Water Utility Fund - 2010 Clean Renewable Energy Bonds	2,852	-
<b>TOTAL DEBT SERVICE FUND</b>	<b>3,608,234</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>		
<b>HIGHWAY FUND</b>		
From Capital Fund - CIP	3,000,000	-
To Grants & Contributions Fund	-	66,120
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,000,000</b>	<b>66,120</b>
<b>CAPITAL PROJECT FUNDS</b>		
<b>CAPITAL FUND</b>		
From General Fund	4,000,000	-
To Highway Fund	-	3,000,000
To Grants & Contributions Fund	-	180,465
<b>GRANTS &amp; CONTRIBUTIONS FUND</b>		
From General Fund	123,200	-
From Capital Fund - CIP	180,465	-
From Highway Fund	66,120	-
<b>TOWNWIDE ROADWAY IMPACT FEE FUND</b>		
To PAG/RTA Fund	-	1,000,000
<b>PAG/RTA FUND</b>		
From Townwide Roadway Impact Fee Fund	1,000,000	-
<b>POLICE IMPACT FEE FUND</b>		
To Debt Service Fund	-	34,696
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>5,369,785</b>	<b>4,215,161</b>
<b>ENTERPRISE FUNDS</b>		
<b>WATER UTILITY FUND</b>		
To WRSDIF Fund - NWRDRS CIP	-	2,400,000
To Debt Service Fund - 2010 Clean Renewable Energy Bonds	-	2,852
<b>WRSDIF FUND</b>		
From Water Utility Fund - NWRDRS CIP	2,400,000	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>2,400,000</b>	<b>2,402,852</b>
<b>TOTAL ALL FUNDS</b>	<b>14,378,019</b>	<b>14,378,019</b>

## 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.

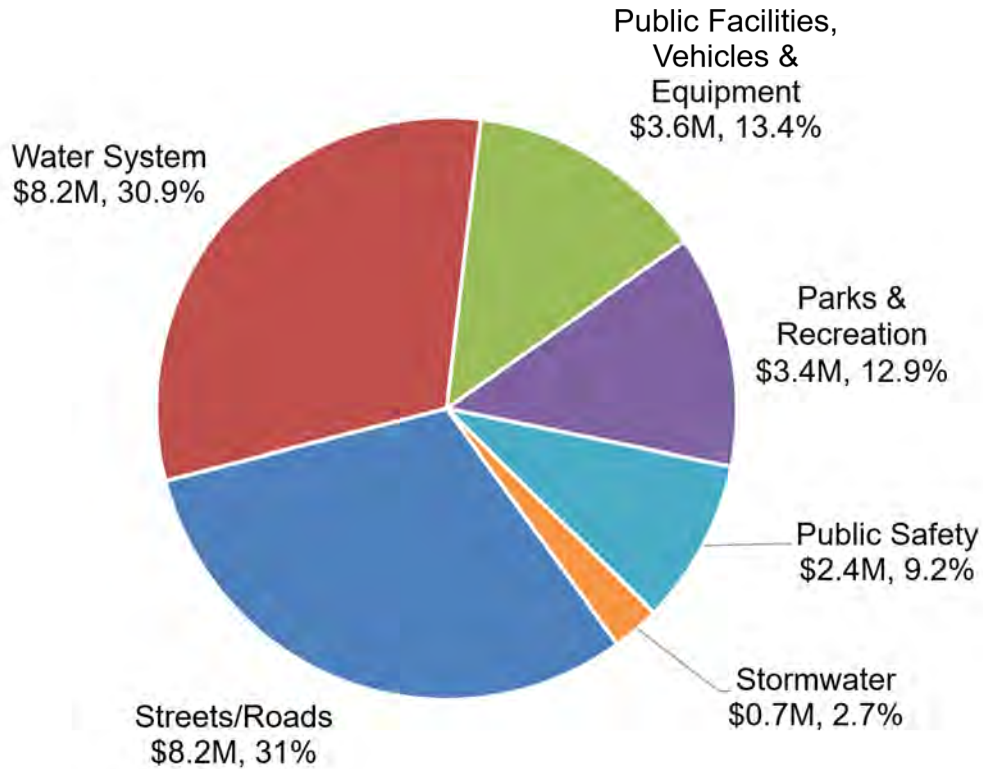
The Town uses the Capital Improvement Program as an avenue of communication to the public. Through the CIP document, residents and businesses are provided with an accurate and concise view of the Town’s long-term direction for capital investment and the Town’s need for stable revenue sources to fund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

CIP projects funded in FY 2026/27 total \$26,564,308. The table below shows this breakdown by fund:

<b>Fund</b>	<b>Amount</b>
General Fund	\$674,056
Community Center Fund	\$150,000
Highway Fund	\$4,956,990
Capital Fund	\$6,873,439
Grants Fund	\$2,984,323
PAG/RTA	\$1,000,000
Roadway Impact Fee Fund	\$650,000
Parks Impact fee Fund	\$300,000
Water Utility Fund	\$2,270,000
Water Impact Fee/ GPF	\$6,000,000
Stormwater Utility Fund	\$705,500
<b>Total All Funds</b>	<b>\$26,564,308</b>

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

### FY 2026/27 CIP \$26.6 million by Category



### Capital Improvement Program Summary

Fund	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32-2035/36	Total
General Fund	\$ 674,056	\$ 618,000	\$ 528,000	\$ 438,000	\$ 449,000	\$ 2,416,000	\$ 5,123,056
Community Center Fund	150,000	2,495,000	230,000	1,145,000	365,000	3,374,000	7,759,000
Highway Fund	4,956,990	5,518,898	5,478,880	3,546,726	3,651,628	22,545,179	45,698,302
Capital Fund	6,873,439	3,134,000	2,532,500	2,061,000	2,007,000	17,928,500	34,536,439
Grants Fund	2,984,323	7,021,118	783,000	808,000	835,000	3,604,000	16,035,441
PAG/RTA	1,000,000	9,100,000	8,245,000	31,880,000	26,000,000	23,468,000	99,693,000
Roadway Impact Fee Fund	650,000	500,000	1,700,000	750,000	1,000,000		4,600,000
Parks Impact Fee Fund	300,000	250,000					550,000
Water Utility Fund	2,270,000	2,590,000	2,910,000	2,790,000	2,830,000	11,240,000	24,630,000
Water Impact Fee/ GPF	6,000,000						6,000,000
Stormwater Utility Fund	705,500	829,000	4,150,000	1,365,000	380,000	1,910,000	9,339,500
<b>Total</b>	<b>\$ 26,564,308</b>	<b>\$ 32,056,016</b>	<b>\$ 26,557,380</b>	<b>\$ 44,783,726</b>	<b>\$ 37,517,628</b>	<b>\$ 86,485,679</b>	<b>\$ 253,964,738</b>

**CIP Carryover from FY 2025/26 Budget**

The following projects were budgeted in FY 2025/26 but are not expected to be completed in FY 2025/26. The amount for each project below and the estimated remaining budget needs in FY 2026/27 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 2025/26.

Category	Project	Carryover Source	Projected Carryover Amount	Total FY26/27 Project Budget
<b>Parks &amp; Recreation</b>				
	Naranja Park Shade	P&R Impact Fee Fund	250,000	300,000
	Vistoso Trails Nature Preserve Pond	Capital Fund	2,033,939	2,033,939
	Vistoso Trails Nature Preserve Site Improvements	Capital Fund	166,056	366,056
	<b>Total Parks &amp; Recreation Carryover</b>		<b>\$ 2,449,995</b>	<b>\$ 2,699,995</b>
<b>Public Facilities, Vehicles &amp; Equipment</b>				
	680 Fuel Station Renovation	Capital Fund	449,550	449,550
	Public Works Operations Laydown Yard (Electricity)	Highway Fund	33,019	208,019
	Vehicle Replacement Program	Capital Fund, Grants Fund	977,434	2,285,934
	<b>Total Public Facilities, Vehicles &amp; Equipment Carryover</b>		<b>\$ 1,460,003</b>	<b>\$ 2,943,503</b>
<b>Public Safety</b>				
	PDHQ Development and Construction	Capital Fund	1,696,339	2,196,339
	<b>Total Public Safety Carryover</b>		<b>\$ 1,696,339</b>	<b>\$ 2,196,339</b>
<b>Stormwater</b>				
	Sierra Wash at Glover Rd Infrastructure Repair &	Stormwater Utility Fund	318,000	318,000
			<b>\$ 318,000</b>	<b>\$ 318,000</b>
<b>Streets/Roads</b>				
	Rancho Vistoso & Woodburne Intersection	Roadway Impact Fee Fund	650,000	650,000
	Traffic Signal at Tangerine Rd / Mussette Dr	Highway Fund	675,971	675,971
	<b>Total Streets/Roads Carryover</b>		<b>\$ 1,325,971</b>	<b>\$ 1,325,971</b>
<b>Water System</b>				
	El Con/El Camino Diestro main and valve replacement	Water Utility Fund	100,000	100,000
	NWRRDS (Independent) Booster Station at Partnered Reservoir	Water Impact Fee/ GPF	3,000,000	3,000,000
	NWRRDS (Partnered) Pipeline Construction - Transmission Main	Water Impact Fee/ GPF	3,000,000	3,000,000
	<b>Total Water System Carryover</b>		<b>\$ 6,100,000</b>	<b>\$ 6,100,000</b>
<b>Grand Total</b>			<b>\$ 13,350,308</b>	<b>\$ 15,583,808</b>

## Capital Improvement Plan | Projects by Category

### CIP Project Listing by Category

\* Denotes a project with carryforward funding from the prior year

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Parks &amp; Recreation</b>		3,429,995	2,945,000	930,000	1,245,000	515,000	3,837,000	735,000	945,000	500,000	5,490,000	20,571,995
36 Hole - Canada #16 Lake Dredging	Community Center Fund	-	-	-	-	-	90,000	-	-	-	-	90,000
36 Hole - Canada Fairway Bunkers	Community Center Fund	-	-	-	-	-	-	-	-	-	300,000	300,000
36 Hole - Canada Greens Conversion to Tiff Eagle	Community Center Fund	-	800,000	-	-	-	-	-	-	-	-	800,000
36 Hole - Canada Greenside Bunker Project	Community Center Fund	-	750,000	-	-	-	-	-	-	-	-	750,000
36 Hole - Conquistador Fairway Bunkers	Community Center Fund	-	-	-	-	-	-	-	-	300,000	-	300,000
36 Hole - Conquistador Greenside Bunker Project	Community Center Fund	-	-	-	750,000	-	-	-	-	-	-	750,000
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	-	-	375,000
36 Hole - Greenmaster Mowers Replacement - TriFlex 3300 Hydraulic (Greens Unit) 2@\$60K	Community Center Fund	-	-	130,000	-	140,000	-	-	150,000	-	-	420,000
36 Hole - John Deere 5510 Tractor with Backhoe - Wash Repair, irrigation mainlines	Community Center Fund	-	-	-	-	-	-	-	100,000	-	-	100,000
36 Hole - John Deere Turf Gator (replace Cushman1200X - Crew Transportation Carts)	Community Center Fund	-	65,000	-	70,000	-	-	-	-	-	75,000	210,000
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 - 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	-	30,000	-	-	-	-	-	60,000	-	60,000	150,000
Community Center Audio System Upgrade	Community Center 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	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Parks &amp; Recreation (continued)</b>												
Community Center Flat Roof Surface Replacement	Community Center Fund	-	200,000	-	200,000	-	200,000	-	200,000	-	200,000	1,000,000
CRC Fitness Exterior Window Replacement	Community Center Fund	-	-	-	-	-	100,000	-	-	-	-	100,000
CRC Pool Deck and Equipment Renovation	Community Center Fund	-	100,000	-	-	-	-	-	-	-	-	100,000
CRC Showers ADA Compliance	Community Center Fund	-	-	-	-	-	44,000	220,000	-	-	-	264,000
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
James D. Kriegh Park - North Parking Lot Improvements	Capital Fund	375,000	-	-	-	-	-	-	-	-	-	375,000
James D. Kriegh Park Field Lighting	Capital Fund	-	-	-	-	50,000	2,000,000	-	-	-	-	2,050,000
MUP Big Wash Trailhead Improvements	Parks&Rec Impact Fee Fund	-	250,000	-	-	-	-	-	-	-	-	250,000
Naranja Park Basketball Courts	Capital Fund	-	-	-	-	-	-	-	-	-	500,000	500,000
Naranja Park Fields 7 & 8	Capital Fund	-	-	-	-	-	-	-	-	-	4,000,000	4,000,000
Naranja Park Shade*	Parks&Rec Impact Fee Fund	300,000	-	-	-	-	-	-	-	-	-	300,000
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	90,000	-	-	-	-	-	-	-	-	-	90,000
Parks Maintenance Mower Replacement	Capital Fund	115,000	-	-	-	-	-	-	-	-	-	115,000
Pavement Preservation - CRC Parking Lot	Community Center Fund	50,000	60,000	-	-	-	-	-	-	-	-	110,000
Pusch Ridge Golf - Hole #1 Rip-Rap for erosion control and beautification	Community Center 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	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Parks &amp; Recreation (continued)</b>												
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 Court Resurfacing	Community Center Fund	-	-	-	-	-	120,000	-	-	-	-	120,000
Riverfront Park - Playground Renovation	Capital Fund	-	-	-	-	-	500,000	-	-	-	-	500,000
Riverfront Park - ramada over sports courts	Capital Fund	-	-	-	-	-	22,000	275,000	-	-	-	297,000
Vistoso Trails Nature Preserve Pond*	Capital Fund	2,033,939	-	-	-	-	-	-	-	-	-	2,033,939
Vistoso Trails Nature Preserve Site Improvements*	General Fund	366,056	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,466,056
<b>Public Facilities, Vehicles &amp; Equipment</b>		<b>3,556,503</b>	<b>3,156,000</b>	<b>3,053,500</b>	<b>2,941,000</b>	<b>2,908,000</b>	<b>2,970,500</b>	<b>3,050,500</b>	<b>3,033,500</b>	<b>3,118,500</b>	<b>3,182,500</b>	<b>30,970,503</b>
680 Fuel Station Renovation*	Capital Fund	449,550	-	-	-	-	-	-	-	-	-	449,550
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	-	368,000	418,500	403,000	204,000	178,500	178,500	178,500	178,500	178,500	2,286,000
Facility Maintenance Program	General Fund	308,000	318,000	328,000	338,000	349,000	360,000	371,000	383,000	395,000	407,000	3,557,000
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 Meeting Recording Equipment Replacement	General Fund	-	100,000	-	-	-	-	-	-	-	-	100,000
Public Works Operations Laydown Yard (Electricity)*	Highway Fund	208,019	-	-	-	-	-	-	-	-	-	208,019
Server OS Refresh	Capital Fund	60,000	-	-	-	-	60,000	-	-	-	-	120,000
Streets & Drainage Operations Asphalt Laydown Machine	Highway Fund	145,000	-	-	-	-	-	-	-	-	-	145,000
Town Hall, Building A, Elevator System Modernization	Capital Fund	-	75,000	-	-	-	-	-	-	-	-	75,000
Vehicle Replacement Program*	Capital Fund Water Utility Fund Grants Fund	2,285,934	2,150,000	2,282,000	2,175,000	2,280,000	2,347,000	2,376,000	2,447,000	2,520,000	2,572,000	23,434,934

## Capital Improvement Plan | Projects by Category

### CIP Project Listing by Category

\* Denotes a project with carryforward funding from the prior year

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Public Safety</b>		2,433,339	1,154,000	160,000	166,000	173,000	-	-	-	-	-	4,086,339
Drone as First Responder Program	Grants Fund	170,000	154,000	160,000	166,000	173,000	-	-	-	-	-	823,000
PDHQ Development and Construction*	Capital Fund	2,196,339	1,000,000	-	-	-	-	-	-	-	-	3,196,339
Police - Peregrine Software	Grants Fund	67,000	-	-	-	-	-	-	-	-	-	67,000
<b>Stormwater</b>		705,500	829,000	4,150,000	1,365,000	380,000	460,000	400,000	300,000	750,000	-	9,339,500
Canada Golf Course Drainage Improvements	Stormwater Utility Fund	-	-	-	-	-	-	250,000	-	-	-	250,000
Carmack Wash at Shadow Mountain Estates	Stormwater Utility Fund	-	-	-	-	-	-	-	-	750,000	0	750,000
Catalina Ridge Channel Modification: Maintenance Access Ramp	Stormwater Utility Fund	387,500.00	-	-	-	-	-	-	0	-	-	387,500
Conquistador Golf Course Drainage Improvements	Stormwater Utility Fund	-	-	-	-	-	-	150,000	-	-	-	150,000
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	1,000,000	-	-	-	-	-	-	1,500,000
Naranja Park Drainage Improvements	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

## Capital Improvement Plan | Projects by Category

\* Denotes a project with carryforward funding from the prior year

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Streets/Roads</b>		8,238,971	21,522,016	15,563,880	36,316,726	30,791,628	15,991,677	9,896,967	12,140,596	4,318,664	4,365,274	159,146,401
(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	1,000,000	9,100,000	8,170,000	6,880,000	-	-	-	-	-	-	25,150,000
Annual Bridge Maintenance Program	Highway Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
First Ave. Mill & Overlay (CDO Bridge to Tangerine Rd.)	Highway Fund	-	1,695,000	-	-	-	-	-	-	-	-	1,695,000
First Avenue Bridge Deck Replacement	Grants Fund	-	2,662,000	-	-	-	-	-	-	-	-	2,662,000
La Cañada Bridge Deck Repair (Northbound)	Grants Fund	1,160,000	-	-	-	-	-	-	-	-	-	1,160,000
La Cañada Drive Mill/Overlay (Naranja Dr. to Tangerine Rd.)	Highway Fund	678,000	-	-	-	-	-	-	-	-	-	678,000
Linda Vista Blvd Safety (Calle Buena Vista to Oracle Rd)	PAG/RTA Roadway Impact Fee Fund	-	-	-	-	-	-	-	3,121,000	-	-	3,121,000
Moore Rd La Cholla Blvd Intersection	PAG/RTA	-	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	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,400,000
Pavement Preservation - Roadways	Highway Fund	3,200,000	3,296,000	3,394,880	3,496,726	3,601,628	3,709,677	3,820,967	3,935,596	4,053,664	4,175,274	36,684,414
Rancho Vistoso & Woodburne Intersection*	Roadway Impact Fee Fund	650,000	-	-	-	-	-	-	-	-	-	650,000
Rancho Vistoso Blvd Bridge Deck Replacement (East & Westbound Over Big Wash)	Highway Fund, Grants Fund	-	4,079,016	-	-	-	-	-	-	-	-	4,079,016

## Capital Improvement Plan | Projects by Category

### CIP Project Listing by Category

\* Denotes a project with carryforward funding from the prior year

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Streets/Roads (continued)</b>												
Rancho Vistoso Bridge Deck Repair over Honeybee Wash - Eastbound	Highway Fund, Grants Fund	685,000	-	-	-	-	-	-	-	-	-	685,000
RV Blvd Mill/Overlay - Honey Bee Wash 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
Summer Youth Transportation Art Program (Summer of 2025)	PAG/RTA	-	-	75,000	-	-	75,000	-	-	75,000	-	225,000
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	675,971	-	-	-	-	-	-	-	-	-	675,971
<b>Water System</b>		<b>8,200,000</b>	<b>2,450,000</b>	<b>2,700,000</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>29,850,000</b>
Booster Station HP Tank Replacement	Water Utility Fund	-	-	-	-	-	200,000	-	200,000	-	200,000	600,000
Booster Station Rehabilitation	Water Utility Fund	250,000	250,000	500,000	550,000	550,000	300,000	300,000	300,000	300,000	300,000	3,600,000
Buildings & Improvements	Water Utility Fund	-	100,000	-	-	-	-	-	-	-	-	100,000
Control Systems - SCADA	Water Utility Fund	500,000	500,000	500,000	500,000	500,000	400,000	400,000	400,000	400,000	400,000	4,500,000
EI Con/EI Camino Diestro main and valve replacement*	Water Utility Fund	100,000	-	-	-	-	-	-	-	-	-	100,000
NWRRDS (Independent) Booster Station at Partnered Reservoir*	Water Impact Fee/ GPF	3,000,000	-	-	-	-	-	-	-	-	-	3,000,000
NWRRDS (Partnered) Pipeline Construction - Transmission Main*	Water Impact Fee/ GPF	3,000,000	-	-	-	-	-	-	-	-	-	3,000,000
Reservoir Rehabilitation	Water Utility Fund	400,000	400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,800,000
Water Meters- New Connections (based on 210 meters per year)	Water Utility Fund	700,000	700,000	700,000	700,000	700,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Well HP Tank Replacement	Water Utility Fund	-	-	-	-	-	-	200,000	-	200,000	-	400,000
Well Rehabilitation	Water Utility Fund	250,000	500,000	500,000	500,000	500,000	300,000	300,000	300,000	300,000	300,000	3,750,000
<b>Grand Total</b>		<b>26,564,308</b>	<b>32,056,016</b>	<b>26,557,380</b>	<b>44,783,726</b>	<b>37,517,628</b>	<b>25,459,177</b>	<b>16,282,467</b>	<b>18,619,096</b>	<b>10,887,164</b>	<b>15,237,774</b>	<b>253,964,738</b>

## 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 (Informational only - These are not budgeted)

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Parks &amp; Recreation</b>		-	3,850,299	2,913,000	5,925,000	894,000	610,000	3,750,000	3,100,000	1,500,000	-	22,542,299
ADA Pathway Pusch View CDO River Park	Highway Fund	-	99,999	-	-	-	-	-	-	-	-	99,999
CRC Parking Lot Expansion	Community Center Fund	-	-	-	3,200,000	-	-	-	-	-	-	3,200,000
CRC Renovation and Construction	Community Center Fund	-	-	-	-	600,000	-	3,000,000	3,000,000	-	-	6,600,000
Improved Landscape and Gathering Area at Aquatic Center	Capital Fund	-	137,500	-	-	-	-	-	-	-	-	137,500
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 - Racquetball/Basketball Court Conversion	Capital Fund	-	22,800	285,000	250,000	-	-	-	-	-	-	557,800
MUP - Phase III – Alignment (CDO wash to James D. Kriegh Park)	Capital Fund	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000
Naranja Park Archery Range - Paved Parking, Lights, Landscape	Capital Fund	-	-	-	-	44,000	550,000	-	-	-	-	594,000
Naranja Park Entry Site Improvements	Capital Fund	-	200,000	-	-	-	-	-	-	-	-	200,000
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
Naranja Park Skate Park expansion Park	Capital Fund	-	-	-	-	250,000	-	-	-	-	-	250,000
Proctor/Lieber House Renovation	Capital Fund	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000
Pusch Ridge Additional Tennis Court	Community Center Fund	-	-	300,000	-	-	-	-	-	-	-	300,000
Pusch Ridge Tennis Court Lighting Replacement	Community Center Fund	-	300,000	-	-	-	-	-	-	-	-	300,000
Riverfront Park - Field Lighting Replacement	Community Center Fund	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Riverfront Park - Parking Lot Expansion	Capital Fund	-	-	-	-	-	60,000	750,000	-	-	-	810,000
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 (Informational only - These are not budgeted)

	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	10-Year Total
<b>Public Facilities, Vehicles &amp; Equipment</b>		-	2,170,000	342,500	550,000	615,000	-	-	-	-	-	3,677,500
680 Maintenance Yard Back-up Generator	Capital Fund	-	-	50,000	500,000	-	-	-	-	-	-	550,000
Administration Building Efficiency Renovation	Capital Fund Grants Fund	-	-	-	50,000	500,000	-	-	-	-	-	550,000
CEDPW Building D File Room to Conference Room Renovation	Capital Fund	-	20,000	110,000	-	-	-	-	-	-	-	130,000
MOC Perimeter Fence & Entry Gate	Capital Fund	-	450,000	-	-	-	-	-	-	-	-	450,000
Public Works Operations Laydown Yard (Sewer & Water)	Highway Fund	-	155,000	-	-	-	-	-	-	-	-	155,000
Town Hall, ADA compliant sidewalk connection to La Canada	Capital Fund	-	-	-	-	115,000	-	-	-	-	-	115,000
Transit Maintenance Facility	Grants Fund, Capital Fund	-	1,545,000	182,500	-	-	-	-	-	-	-	1,727,500
<b>Public Safety</b>		-	40,000	6,875,000	6,500,000	-	-	-	-	-	-	13,415,000
PD Main Town Hall, Building F Remodel	Capital Fund	-	40,000	375,000	-	-	-	-	-	-	-	415,000
PDHQ Development and Construction	Capital Fund	-	-	6,500,000	6,500,000	-	-	-	-	-	-	13,000,000
<b>Streets/Roads</b>		-	660,500	62,315	-	-	-	-	-	50,000	1,658,000	2,430,815
Illuminated Street Signs	Highway Fund	-	60,500	62,315	-	-	-	-	-	-	-	122,815
La Canada Traffic Signal - Street Improvements (near Leman Academy)	Highway Fund	-	600,000	-	-	-	-	-	-	-	-	600,000
Tangerine Rd. Bridge Deck Replacement over Big Wash	Highway Fund	-	-	-	-	-	-	-	-	50,000	1,658,000	1,708,000
<b>Grand Total</b>			6,720,799	10,192,815	12,975,000	1,509,000	610,000	3,750,000	3,100,000	1,550,000	1,658,000	42,065,614

# Capital Improvement Program | Project Descriptions – Parks & Recreation

## James D. Kriegh Park - North Parking Lot Improvements

**Description:** This project reconstructs the north parking lot at James D. Kriegh Park, which is currently in poor condition and lacks lighting. The existing pavement will be removed and replaced with a new base and asphalt surface, resulting in a safer and more functional parking area for park visitors. May include expanded parking to the north.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	-	375,000	-	-	-	-	-	375,000
<b>Total:</b>	-	<b>375,000</b>	-	-	-	-	-	<b>375,000</b>

## Naranja Park Shade

**Description:** The project involves installing multiple fabric shade structures throughout Naranja Park, with emphasis on the skate park/pump track, pickleball courts, and playground.



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Parks&Rec Impact Fee Fund	-	300,000	-	-	-	-	-	300,000
<b>Total:</b>	-	<b>300,000</b>	-	-	-	-	-	<b>300,000</b>

## OVAC Pump Room Upgrades - Phase Two

**Description:** This project completes pump room improvements begun in FY 2022/23. Upgrades include more powerful pumps for the Olympic Pool to increase water filtration capacity, and the installation of an ozone-based water treatment system for the Recreation Pool that reduces use of chemicals, improving water quality for swimmers.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	-	90,000	-	-	-	-	-	90,000
<b>Total:</b>	-	<b>90,000</b>	-	-	-	-	-	<b>90,000</b>

# Capital Improvement Program | Project Descriptions – Parks & Recreation

## Parks Maintenance Mower Replacement

**Description:** This project replaces a 2008 mower used for turf maintenance at Town parks that has accumulated nearly 5,000 hours of use and has been assessed as beyond repair.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	-	115,000	-	-	-	-	-	115,000
<b>Total:</b>	<b>-</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>

## Pavement Preservation - CRC

**Description:** This project applies a protective sealant to the new Community Recreation Center parking lot while the asphalt is still relatively new. Treating pavement early helps lock in the binding agents and prevents premature deterioration, extending the life of the parking lot and reducing long-term repair costs.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Community Center Fund	-	50,000	60,000	-	-	-	-	110,000
<b>Total:</b>	<b>-</b>	<b>50,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,000</b>

## Pusch Ridge Golf - Hole #1 Rip-Rap for erosion control and beautification

**Description:** This project improves the entrance area at Hole #1 of Pusch Ridge Golf Course, which is the first thing visitors see when arriving at the course. The current slope allows sand to wash onto the cart path during rain events, requiring regular staff cleanup. The project will stabilize the slope with rock groundcover, rebuild the entrance pathway, replace deteriorating curbing, and patch the asphalt in the surrounding area.

**Operating Budget Impact:** Reduced staff time currently spent on recurring sand cleanup following rain events.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Community Center Fund	-	100,000	-	-	-	-	-	100,000
<b>Total:</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

# Capital Improvement Program | Project Descriptions – Parks & Recreation

## Vistoso Trails Nature Preserve Pond

**Description:** Resurface and fill 2.5 acre pond at the Vistoso Trails Nature Preserve. Includes treatment of pond edge and enclosure of mechanical equipment.

**Operating Budget Impact:** Approx, \$105,000 (\$90,000 for yearly water and \$15,000 for pond maintenance)



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	427,460	2,033,939	-	-	-	-	-	2,461,399
<b>Total:</b>	<b>427,460</b>	<b>2,033,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,461,399</b>

## Vistoso Trails Nature Preserve Site Improvements

**Description:** Vistoso Trails Nature Preserve continued site improvements per the Master Plan

**Operating Budget Impact:** Approx \$100k operating and maintenance cost annually



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
General Fund	n/a	366,056	200,000	200,000	100,000	100,000	500,000	1,466,056
<b>Total:</b>	<b>-</b>	<b>366,056</b>	<b>200,000</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>	<b>1,466,056</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035/36.

## Capital Improvement Program | Project Descriptions – Public Facilities, Vehicles & Equipment

### 680 Fuel Station Renovation

**Description:** Design and construct a modern fuel station at 680 Calle Concordia which will improve efficiencies at the station



**Operating Budget Impact:** Unknown at this time

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	61,495	449,550	-	-	-	-	-	491,895
<b>Total:</b>	<b>61,495</b>	<b>449,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>491,895</b>

### Annual Sidewalk Program

**Description:** Town staff personnel inspect and evaluate existing sidewalk conditions throughout the town and contract all necessary repairs to contractors. Concrete sidewalk panels are currently estimated at \$40 per square feet or \$640 per panel (remove and replace).



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Capital Fund	n/a	100,000	25,000	25,000	25,000	25,000	125,000	325,000
<b>Total:</b>	<b>-</b>	<b>100,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>125,000</b>	<b>325,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2034/35.

### Facility Maintenance Program

**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.



**Operating Budget Impact:** No changes in operating costs anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
General Fund	n/a	308,000	318,000	328,000	338,000	349,000	1,916,000	3,557,000
<b>Total:</b>	<b>-</b>	<b>308,000</b>	<b>318,000</b>	<b>328,000</b>	<b>338,000</b>	<b>349,000</b>	<b>1,916,000</b>	<b>3,557,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035/36.

# Capital Improvement Program | Project Descriptions – Public Facilities, Vehicles & Equipment

## Public Works Operations Laydown Yard (Electricity)

**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. and W Overton Rd.

**Operating Budget Impact:** Unknown at this time

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Highway Fund	16,981	208,019	-	-	-	-	-	225,000
<b>Total:</b>	<b>16,981</b>	<b>208,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,000</b>

## Server OS Refresh

**Description:** This project updates the Town's server operating systems that have reached the end of their supported lifespan. Keeping server software current ensures continued security, reliability, and vendor support.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	-	60,000	-	-	-	-	60,000	120,000
<b>Total:</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>120,000</b>

## Streets & Drainage Operations Asphalt Laydown Machine

**Description:** Purchases an asphalt laydown machine for the Town's roadway maintenance division, allowing staff to perform pavement repairs in-house rather than contracting the work out. The equipment supports Oro Valley's ongoing pavement maintenance program.

**Operating Budget Impact:** Specific savings have not yet been quantified.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Highway Fund	-	145,000	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Vehicle Replacement Program**

**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

**Operating Budget Impact:** Reduced maintenance costs as aging vehicles are replaced



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Capital Fund	n/a	1,313,611	1,406,000	1,449,000	1,493,000	1,538,000	8,418,000	15,617,611
Grants Fund	n/a	902,323	604,000	623,000	642,000	662,000	3,604,000	7,037,323
Water Utility Fund	n/a	70,000	140,000	210,000	40,000	80,000	240,000	780,000
<b>Total:</b>	-	<b>2,285,934</b>	<b>2,150,000</b>	<b>2,282,000</b>	<b>2,175,000</b>	<b>2,280,000</b>	<b>12,262,000</b>	<b>23,434,934</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2034/35. Vehicle replacements are evaluated annually based on actual fleet conditions. As such, future costs may change by total amount and funding sources.

# Capital Improvement Program | Project Descriptions – Public Safety

## Drone as First Responder Program

**Description:** Using a state grant, the Oro Valley Police Department is launching a program that allows officers to deploy and operate drones remotely without needing a pilot on scene. Four drones stationed at two locations across town will provide faster aerial response to active incidents, improve officer safety, and expand the department's capacity to assist in time-sensitive situations.

**Operating Budget Impact:** This program is fully funded through a state grant with no impact to the Town's operating budget.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Grants & Contributions Fund	-	170,000	154,000	160,000	166,000	173,000	-	823,000
<b>Total:</b>	<b>-</b>	<b>170,000</b>	<b>154,000</b>	<b>160,000</b>	<b>166,000</b>	<b>173,000</b>	<b>-</b>	<b>823,000</b>

## PDHQ Development and Construction

**Description:** The Town is purchasing and renovating a 50,500-square-foot building at 13101 North Oracle Road to serve as the new Oro Valley Police Department headquarters. The project will be completed in phases. The amount shown reflects only the initial phase, which covers the building purchase, remediation of existing deficiencies, and design and engineering work. Total project cost will be determined as the design and scoping process is completed.



**Operating Budget Impact:** Approximately \$40,000 annually in utilities and building maintenance costs during the initial phase, with operating costs expected to increase once renovations are complete and the building is occupied.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Capital Fund	4,151,520	2,196,339	1,000,000	-	-	-	-	7,347,859
<b>Total:</b>	<b>4,151,520</b>	<b>2,196,339</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,347,859</b>

## Police - Peregrine Software

**Description:** The Oro Valley Police Department will use Peregrine, a statewide data-sharing platform that allows Arizona public safety agencies to share information in real time, supporting investigations and incident response across jurisdictions.

**Operating Budget Impact:** Fully funded through a state grant with no impact to the Town's operating budget.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Grants & Contributions Fund	-	67,000	-	-	-	-	-	67,000
<b>Total:</b>	<b>-</b>	<b>67,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,000</b>

# Capital Improvement Program | Project Descriptions – Stormwater

## Catalina Ridge Channel Modification: Maintenance Access Ramp

**Description:** This project creates a permanent, all-weather access point to the drainage channel running through the Canada Ridge subdivision between Naranja Drive and East Parker Point Place. Currently, maintenance crews must build temporary ramps to access the channel bottom, which can restrict water flow during rain events.

**Operating Budget Impact:** expected to reduce annual operating and maintenance costs by approximately \$10,000 by eliminating the need to repeatedly construct and remove temporary access ramps, while also improving crew efficiency for routine vegetation control and channel repairs.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Stormwater Fund	-	387,500	-	-	-	-	-	387,500
<b>Total:</b>	-	<b>387,500</b>	-	-	-	-	-	<b>387,500</b>

## Sierra Wash at Glover Rd Infrastructure Repair & Rehabilitation

**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.

**Operating Budget Impact:** None anticipated



Maps data: 2/14/2024 Google, Vexcel Imaging US, Inc.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Stormwater Fund	-	318,000	-	-	-	-	-	318,000
<b>Total:</b>	-	<b>318,000</b>	-	-	-	-	-	<b>318,000</b>

# Capital Improvement Program | Project Descriptions – Streets/Roads

## (RTA) Shannon Road Widening - Lambert Lane to Tangerine Road

**Description:** This project widens Shannon Road from two lanes to three lanes between Lambert Lane and Naranja Drive, and constructs a new three-lane road from Naranja Drive to Tangerine Road. Both segments will include multi-use paths, bike lanes, curb, and drainage improvements.

**Operating Budget Impact:** The addition of new pavement will introduce ongoing maintenance and preservation costs for the expanded road segment.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
PAG/RTA Fund	-	-	9,100,000	8,170,000	6,880,000	-	-	24,150,000
Road Dev Impact Fees	-	1,000,000	-	-	-	-	-	1,000,000
<b>Total:</b>	-	<b>1,000,000</b>	<b>9,100,000</b>	<b>8,170,000</b>	<b>6,880,000</b>	-	-	<b>25,150,000</b>

## Annual Bridge Maintenance Program

**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).

**Operating Budget Impact:** Estimated \$50,000 in maintenance cost savings by implementing proactive maintenance.



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Highway Fund	n/a	50,000	50,000	50,000	50,000	50,000	250,000	500,000
<b>Total:</b>	-	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	<b>500,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035/36.

## La Cañada Bridge Deck Repair (Northbound)

**Description:** The bridge deck has delaminated and needs major repair. Project will be funded by a federal grant with a 5.7% local match.

**Operating Budget Impact:** None anticipated



Maps data: 10/102015-4/12/2025 Google, Vexcel Imaging, US, Inc.Landsat/ Copernicus, Airbus

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Grants & Contributions Fund	-	1,093,880	-	-	-	-	-	1,093,880
Highway Fund	-	66,120	-	-	-	-	-	66,120
<b>Total:</b>	-	<b>1,160,000</b>	-	-	-	-	-	<b>1,160,000</b>

# Capital Improvement Program | Project Descriptions – Streets/Roads

## La Cañada Drive Mill/Overlay (Naranja Dr. to Tangerine Rd.)

**Description:** This project resurfaces La Cañada Drive between Naranja Drive and Tangerine Road, where the existing pavement has reached the end of its lifecycle. The old surface will be milled down and replaced with a new asphalt overlay.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Highway Fund	-	678,000	-	-	-	-	-	678,000
<b>Total:</b>	-	<b>678,000</b>	-	-	-	-	-	<b>678,000</b>

## Pavement Preservation - Non Roadways

**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



**Operating Budget Impact:** Maintaining adequate funding for this program prevents future costly roadway reconstruction and rehabilitation.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Capital Fund	n/a	140,000	140,000	140,000	140,000	140,000	700,000	1,400,000
<b>Total:</b>	-	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>700,000</b>	<b>1,400,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035/36.

## Pavement Preservation - Roadways

**Description:** Perform annual roadway treatments per the Town's pavement preservation and management program. Enhances and improves the roadway system



**Operating Budget Impact:** Maintaining adequate funding for this program prevents future costly roadway reconstruction and rehabilitation.

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Highway Fund	n/a	3,200,000	3,296,000	3,394,880	3,496,726	3,601,628	19,695,179	36,684,414
<b>Total:</b>	-	<b>3,200,000</b>	<b>3,296,000</b>	<b>3,394,880</b>	<b>3,496,726</b>	<b>3,601,628</b>	<b>19,695,179</b>	<b>36,684,414</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035/36.

# Capital Improvement Program | Project Descriptions – Streets/Roads

## Rancho Vistoso & Woodburne Intersection

**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.



**Operating Budget Impact:** Unknown at this time

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Roadway Impact Fee Fund	6,500	650,000	-	-	-	-	-	656,500
<b>Total:</b>	<b>6,500</b>	<b>650,000</b>	-	-	-	-	-	<b>656,500</b>

## Rancho Vistoso Bridge Deck Repair over Honeybee Wash - Eastbound

**Description:** This project will repair the Honeybee Bridge barrier walls and deck issues. Funded with a federal grant and a 5.7% local match.

**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Grants & Contributions Fund	-	685,000	-	-	-	-	-	685,000
Highway Fund	41,405	-	-	-	-	-	-	41,405
<b>Total:</b>	<b>41,405</b>	<b>685,000</b>	-	-	-	-	-	<b>726,405</b>

## Traffic Signal at Tangerine Rd / Mussette Dr

**Description:** This project installs a new traffic signal at the intersection of Tangerine Road and Mussette Drive, which serves as the north entrance to Naranja Park.



Maps data: 2/14/2024 Google, Vexcel Imaging US, Inc.

**Operating Budget Impact:** Unknown at this time

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Highway Fund	74,029	675,971	-	-	-	-	-	750,000
<b>Total:</b>	<b>74,029</b>	<b>675,971</b>	-	-	-	-	-	<b>750,000</b>

# Capital Improvement Program | Project Descriptions – Water System

## Booster Station Rehabilitation

**Description:** Rehabilitate select booster stations to return the boosters to optimum operational efficiency and maintain system reliability

**Operating Budget Impact:** None anticipated



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future*	Total Project Cost*
Water Utility Fund	n/a	250,000	250,000	500,000	550,000	550,000	1,500,000	3,600,000
<b>Total:</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	<b>550,000</b>	<b>550,000</b>	<b>1,500,000</b>	<b>3,600,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035./36.

## Control Systems - SCADA

**Description:** Instrumentation replacement due to aging infrastructure that is not compatible with newer Supervisory Control and Data Acquisition (SCADA) equipment

**Operating Budget Impact:** None anticipated



Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Water Utility Fund	n/a	500,000	500,000	500,000	500,000	500,000	2,000,000	4,500,000
<b>Total:</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,000,000</b>	<b>4,500,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035./36.

## El Con/El Camino Diestro main and valve replacement

**Description:** Existing water system modifications at El Conquistador and El Camino Diestro.

**Operating Budget Impact:** Unknown at this time

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Water Utility Fund	23,989	100,000	-	-	-	-	-	123,989
<b>Total:</b>	<b>23,989</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,989</b>

# Capital Improvement Program | Project Descriptions – Water System

## NWRRDS (Independent) Booster Station at Partnered Reservoir

**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.



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Water Impact Fees/GPF	1,500,000	3,000,000	-	-	-	-	-	4,500,000
<b>Total:</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>

## NWRRDS (Partnered) Pipeline Construction - Transmission Main

**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.



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost
Water Impact Fees/GPF	1,000,000	3,000,000	-	-	-	-	-	4,000,000
<b>Total:</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>

## Reservoir Rehabilitation

**Description:** Annual reservoir rehabilitation program



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future	Total Estimated Project Cost*
Water Utility Fund	n/a	400,000	400,000	500,000	500,000	500,000	2,500,000	4,800,000
<b>Total:</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>	<b>4,800,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035./36.

# Capital Improvement Program | Project Descriptions – Water System

## Water Meters - replacements and new connections

**Description:** Purchase meters for new water system connections based on two-hundred and ten meters per year



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future*	Total Estimated Project Cost*
Water Utility Fund	n/a	700,000	700,000	700,000	700,000	700,000	2,500,000	6,000,000
<b>Total:</b>	-	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>6,000,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035./36.

## Well Rehabilitation

**Description:** Remove existing pumping unit, rehabilitate the existing well casing and install new pumping unit



**Operating Budget Impact:** None anticipated

Funding Sources	Expended Through 06/26	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	Future*	Total Estimated Project Cost*
Water Utility Fund	n/a	250,000	500,000	500,000	500,000	500,000	1,500,000	3,750,000
<b>Total:</b>	-	<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,500,000</b>	<b>3,750,000</b>

\*This is an ongoing annual project with no definitive end. Thus, future costs and total costs shown here are only those through FY 2035./36.