

**Official Budget Forms**

**Town of Oro Valley**

**Fiscal year 2023**

**Town of Oro Valley**

**Table of Contents**

**Fiscal year 2023**

Resolution for the adoption of the budget

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule B—Tax levy and tax rate information

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

Schedule E—Expenditures/expenses by fund

Schedule F—Expenditures/expenses by department (as applicable)

Schedule G—Full-time employees and personnel compensation

**RESOLUTION NO. (R)22-28**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF ORO VALLEY, ARIZONA, APPROVING THE ADOPTION OF THE BUDGET OF THE TOWN OF ORO VALLEY FOR THE FISCAL YEAR 2022-2023; AND DIRECTING THE TOWN MANAGER, TOWN CLERK, TOWN LEGAL SERVICES DIRECTOR, OR THEIR DULY AUTHORIZED OFFICERS AND AGENTS TO TAKE ALL STEPS NECESSARY TO CARRY OUT THE PURPOSES AND INTENT OF THIS RESOLUTION**

**WHEREAS**, on June 1, 2022, in accordance with Arizona Revised Statutes §§ 42-17101 and 42-17102, the Town authorized an estimate of the different amounts required to meet the public expenditures for the ensuing year, an estimate of revenues from sources other than direct taxation and the amount to be raised by taxation upon real and personal property of the Town of Oro Valley; and

**WHEREAS**, after notice of a public hearing in accordance with Arizona Revised Statutes §§ 42-17103, 42-17104 and 42-17105, the Council met on June 1, 2022, at which time any taxpayer was entitled to appear and be heard in favor of or against any of the proposed expenditures or tax levies before the Council adopted the estimates of the proposed expenditures, constituting the budget of the Town of Oro Valley for the Fiscal Year 2022-2023; and

**WHEREAS**, the Town has not levied a primary property tax, therefore the terms of § 42-17051(A) do not apply or limit the Oro Valley budget process; and

**WHEREAS**, it is in the best interest of the Town of Oro Valley to approve the estimates and expenditures/expenses shown on the accompanying schedules for the Fiscal Year 2022-2023.

**NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Oro Valley, Arizona, that:**

**SECTION 1.** The said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced or changed, are hereby adopted and approved as the budget of the Town of Oro Valley for the Fiscal Year 2022-2023 in the amount of \$147,704,287.

**SECTION 2.** That the Mayor and Council of the Town of Oro Valley are hereby authorized to take such steps as are necessary to execute and implement the budget for the Fiscal Year 2022-2023.

**SECTION 3.** The Town Manager, Town Clerk, Town Legal Services Director, or their duly authorized officers and agents are hereby authorized and directed to take all steps necessary to carry out the purposes and intent of this resolution.

**SECTION 4.** All Oro Valley resolutions or motions and parts of resolutions or motions of the Council in conflict with the provision of this Resolution are hereby repealed.

**SECTION 5.** If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

**PASSED AND ADOPTED** by the Mayor and Town Council of the Town of Oro Valley, Arizona this 15th day of June 2022.

**TOWN OF ORO VALLEY, ARIZONA**

E-SIGNED by Joseph C. Winfield  
on 2022-06-16 17:41:40 GMT

\_\_\_\_\_  
Joseph C. Winfield, Mayor

**ATTEST:**

E-SIGNED by Michael Standish  
on 2022-06-16 18:34:12 GMT

\_\_\_\_\_  
Michael Standish, Town Clerk

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

E-SIGNED by Tobin Sidles  
on 2022-06-16 17:46:51 GMT

\_\_\_\_\_  
Tobin Sidles, Legal Services Director

Date: \_\_\_\_\_

**Town of Oro Valley  
Summary Schedule of estimated revenues and expenditures/expenses  
Fiscal year 2023**

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	58,852,580	12,863,384	21,325,445	42,515,738	-	21,905,045	4,494,317	161,956,509
2022	Actual expenditures/expenses**	E	2	52,867,501	9,989,273	19,498,236	8,666,484	-	20,204,825	3,792,996	115,019,315
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	26,364,371	6,912,989	163,661	51,464,177	-	11,499,146	2,404,515	98,808,859
2023	Primary property tax levy	B	4	-	-	-	-	-	-	-	-
2023	Secondary property tax levy	B	5	-	-	-	-	-	-	-	-
2023	Estimated revenues other than property taxes	C	6	50,738,991	22,993,532	130,588	4,160,075	-	20,201,000	3,764,477	101,988,663
2023	Other financing sources	D	7	-	-	-	-	-	-	-	-
2023	Other financing (uses)	D	8	-	-	-	-	-	-	-	-
2023	Interfund transfers in	D	9	-	898,012	4,200,971	16,217,314	-	5,378,000	-	26,694,297
2023	Interfund Transfers (out)	D	10	16,446,977	9,463,380	-	121,500	-	662,440	-	26,694,297
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement		11								
	Maintained for future capital projects										
	Maintained for future financial stability										
2023	Total financial resources available		12	60,656,385	21,341,153	4,495,220	71,720,066	-	36,415,706	6,168,992	200,797,522
2023	Budgeted expenditures/expenses	E	13	53,073,483	22,979,140	4,441,059	40,033,234	-	22,912,894	4,264,477	147,704,287

Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 161,956,509	\$ 147,704,287
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	161,956,509	147,704,287
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 161,956,509	\$ 147,704,287
6	EEC expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes expenditure/expense adjustments approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Oro Valley**  
**Tax levy and tax rate information**  
**Fiscal year 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**Town of Oro Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
Local Sales Tax	\$ 20,542,707	\$ 25,320,335	\$ 24,505,959
Cable Franchise Tax	615,000	750,000	765,000
<b>Licenses and permits</b>			
Licenses	202,500	205,000	202,500
Permits	1,489,000	1,862,500	1,863,824
Fees	157,500	130,000	157,500
<b>Intergovernmental</b>			
State/County Shared	13,729,923	14,271,621	17,605,693
State Grants	75,000	75,000	75,000
Federal Grants	5,990,290	6,068,448	380,000
Reimbursements	1,249,500	1,314,700	1,613,000
Other	95,000	50,000	
<b>Charges for services</b>			
Reimbursements	157,400	155,350	194,400
Fees	854,285	952,280	1,012,932
Other	1,376,091	1,407,103	1,839,183
<b>Fines and forfeits</b>			
Fines	125,000	125,000	125,000
<b>Interest on investments</b>			
Interest Income	150,000	150,000	150,000
<b>Miscellaneous</b>			
Miscellaneous	264,000	248,825	249,000
<b>Total General Fund</b>	<b>\$ 47,073,196</b>	<b>\$ 53,086,162</b>	<b>\$ 50,738,991</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Oro Valley  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
<b>Highway User Revenue Fund</b>			
Highway User Fuel Tax	\$ 3,614,922	\$ 3,870,000	\$ 4,127,100
Permits	25,000	30,000	25,000
Interest Income	6,000	8,000	8,000
Other	2,000	5,069	3,000
	<u>\$ 3,647,922</u>	<u>\$ 3,913,069</u>	<u>\$ 4,163,100</u>
<b>Grants and Contributions Fund</b>			
Federal Grants	\$ 312,250	\$ 383,519	\$ 8,542,000
State Grants	142,000	158,000	179,047
Interest Income		45	50
Miscellaneous	1,500,000		1,500,000
	<u>\$ 1,954,250</u>	<u>\$ 541,564</u>	<u>\$ 10,221,097</u>
<b>Services and Forfeitures</b>			
Seizures and Forfeitures	\$ 325,000	\$ 21,801	\$ 100,000
Interest Income	2,000	1,000	2,000
	<u>\$ 327,000</u>	<u>\$ 22,801</u>	<u>\$ 102,000</u>
<b>Community Center Fund</b>			
Local Sales Tax	\$ 2,932,798	\$ 3,430,364	\$ 3,477,236
Charges for Services	4,339,467	5,396,499	4,868,049
Other	126,000	177,981	162,050
	<u>\$ 7,398,265</u>	<u>\$ 9,004,844</u>	<u>\$ 8,507,335</u>
<b>Total special revenue funds</b>	<u>\$ 13,327,437</u>	<u>\$ 13,482,278</u>	<u>\$ 22,993,532</u>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



**Town of Oro Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Debt service funds</b>			
<b>Municipal Debt Service Fund</b>			
Federal Grants	\$ 34,787	\$ 34,787	\$ 30,088
Interest Income	5,000	100	500
Miscellaneous	100,000	100,000	100,000
	<u>\$ 139,787</u>	<u>\$ 134,887</u>	<u>\$ 130,588</u>
<b>Oracle Road Improvement District</b>			
Special Assessments	\$	\$ 15	\$
	<u>\$</u>	<u>\$ 15</u>	<u>\$</u>
<b>Total debt service funds</b>	<u>\$ 139,787</u>	<u>\$ 134,902</u>	<u>\$ 130,588</u>
<b>Capital projects funds</b>			
<b>Water Resources Development Impact Fee Fund</b>			
Development Impact Fees	\$ 2,059,396	\$ 1,207,865	\$ 1,101,346
Interest Income	200,000	115,000	150,000
	<u>\$ 2,259,396</u>	<u>\$ 1,322,865</u>	<u>\$ 1,251,346</u>
<b>Townwide Roadway Development Impact Fee Fund</b>			
Development Impact Fees	\$ 327,190	\$ 378,585	\$ 388,300
Interest Income	30,000	3,000	4,000
	<u>\$ 357,190</u>	<u>\$ 381,585</u>	<u>\$ 392,300</u>
<b>Parks and Recreation Impact Fee Fund</b>			
Development Impact Fees	\$ 280,442	\$ 139,528	\$ 165,520
Interest Income	5,000	1,500	3,000
	<u>\$ 285,442</u>	<u>\$ 141,028</u>	<u>\$ 168,520</u>
<b>Police Impact Fee Fund</b>			
Development Impact Fees	\$ 82,925	\$ 55,530	\$ 57,700
Interest Income	500	500	500
	<u>\$ 83,425</u>	<u>\$ 56,030</u>	<u>\$ 58,200</u>
<b>Capital Fund</b>			
Miscellaneous	\$ 791,010	\$ 996,237	\$ 1,045,010
State Grants			420,000
	<u>\$ 791,010</u>	<u>\$ 996,237</u>	<u>\$ 1,465,010</u>
<b>PAG/RTA Fund</b>			
State Grants	\$ 675,000	\$	\$ 796,574
Other	28,125	28,125	28,125
Interest Income		1,000	
	<u>\$ 703,125</u>	<u>\$ 29,125</u>	<u>\$ 824,699</u>
<b>Recreation in Lieu Fee Fund</b>			
Miscellaneous	\$	\$ 150	\$
	<u>\$</u>	<u>\$ 150</u>	<u>\$</u>
<b>Total capital projects funds</b>	<u>\$ 4,479,588</u>	<u>\$ 2,927,020</u>	<u>\$ 4,160,075</u>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Oro Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Enterprise funds</b>			
<b>Water Utility Fund</b>			
Water Sales	\$ 13,974,000	\$ 13,913,500	\$ 15,383,000
Charges for Services	3,255,000	3,112,299	3,224,000
Interest Income	100,000	40,000	100,000
Miscellaneous	17,329,000	17,729,188	18,707,000
<b>Stormwater Utility Fund</b>			
Charges for Services	\$ 1,440,100	\$ 1,476,130	\$ 1,492,500
Interest Income	1,500	2,000	1,500
State Grants	300,000	16,906	
Miscellaneous	1,741,600	1,495,036	1,494,000
<b>Total enterprise funds</b>	<b>\$ 19,070,600</b>	<b>\$ 19,224,224</b>	<b>\$ 20,201,000</b>
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
<b>Internal service funds</b>			
<b>Benefit Self Insurance Fund</b>			
Interest Income	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	3,994,317	3,813,492	3,759,477
	\$ 3,994,317	\$ 3,818,492	\$ 3,764,477
<b>Total internal service funds</b>	<b>\$ 3,994,317</b>	<b>\$ 3,818,492</b>	<b>\$ 3,764,477</b>
<b>Total all funds</b>	<b>\$ 88,084,925</b>	<b>\$ 92,673,078</b>	<b>\$ 101,988,663</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Oro Valley**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2023**

<b>Fund</b>	<b>Other financing 2023</b>		<b>Interfund transfers 2023</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
Transfer to Capital Fund	\$	\$	\$	\$ 13,500,000
Transfer to Grants Fund				898,012
Transfer to Debt Service Fund				2,048,965
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 16,446,977</b>
<b>Special revenue funds</b>				
Grants and Contributions Fund	\$	\$	\$ 898,012	\$ 5,378,000
Community Center Fund				4,085,380
<b>Total special revenue funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 898,012</b>	<b>\$ 9,463,380</b>
<b>Debt service funds</b>				
Municipal Debt Service Fund	\$	\$	\$ 4,200,971	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,200,971</b>	<b>\$</b>
<b>Capital projects funds</b>				
Water Resource Impact Fee Fund	\$	\$	\$ 660,000	\$
Police Impact Fee Fund				121,500
Capital Fund			15,557,314	
<b>Total capital projects funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 16,217,314</b>	<b>\$ 121,500</b>
<b>Enterprise funds</b>				
Water Utility Fund	\$	\$	\$ 5,378,000	\$ 662,440
<b>Total enterprise funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 5,378,000</b>	<b>\$ 662,440</b>
<b>Total all funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 26,694,297</b>	<b>\$ 26,694,297</b>

**Town of Oro Valley  
Expenditures/expenses by fund  
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
<b>General Fund</b>				
Council	\$ 188,720	\$	\$ 188,109	\$ 199,145
Clerk	383,833		380,230	422,705
Town Manager's Office	1,115,224		1,107,750	1,160,173
Human Resources	535,390		472,390	569,905
Finance	979,655		944,743	1,111,460
Innovation & Technology	4,346,583		4,273,811	4,797,809
General Administration	14,459,559		14,079,934	4,077,234
Legal	902,754		883,661	1,015,753
Community & Economic Development	3,044,614		2,974,807	3,280,764
Parks & Recreation	3,446,361		3,423,479	3,775,162
Police	18,171,000		17,806,223	20,403,472
Town Court	914,796		792,786	1,059,674
Public Works	5,364,091		5,539,578	6,200,227
Contingency Reserve	5,000,000			5,000,000
<b>Total General Fund</b>	<b>\$ 58,852,580</b>	<b>\$</b>	<b>\$ 52,867,501</b>	<b>\$ 53,073,483</b>
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$ 4,290,525	\$	\$ 4,069,678	\$ 4,852,189
Grants and Contributions Fund	2,054,250		90,625	5,841,059
Seizures and Forfeitures	348,000		123,460	200,000
Community Center Fund	6,170,609		5,705,510	12,085,892
<b>Total special revenue funds</b>	<b>\$ 12,863,384</b>	<b>\$</b>	<b>\$ 9,989,273</b>	<b>\$ 22,979,140</b>
<b>Debt service funds</b>				
Municipal Debt Service Fund	\$ 21,325,445	\$	\$ 19,498,236	\$ 4,441,059
<b>Total debt service funds</b>	<b>\$ 21,325,445</b>	<b>\$</b>	<b>\$ 19,498,236</b>	<b>\$ 4,441,059</b>
<b>Capital projects funds</b>				
Water Resources Dev Impact Fee Fund	\$ 6,909,369	\$	\$ 2,773,681	\$ 3,537,005
Townwide Roadway Impact Fee Fund	450,000		46,905	1,015,000
Parks and Recreation Impact Fee Fund	285,442			168,520
Police Impact Fee Fund	50,000			52,000
Recreation in Lieu Fee Fund	16,325			16,560
Capital Fund	33,329,602		5,491,473	33,935,575
PAG/RTA Fund	1,475,000		354,425	1,308,574
<b>Total capital projects funds</b>	<b>\$ 42,515,738</b>	<b>\$</b>	<b>\$ 8,666,484</b>	<b>\$ 40,033,234</b>
<b>Enterprise funds</b>				
Water Utility Enterprise Fund	\$ 19,494,638	\$	\$ 18,886,488	\$ 20,555,870
Stormwater Utility Enterprise Fund	2,410,407		1,318,337	2,357,024
<b>Total enterprise funds</b>	<b>\$ 21,905,045</b>	<b>\$</b>	<b>\$ 20,204,825</b>	<b>\$ 22,912,894</b>
<b>Internal service funds</b>				
Benefit Self Insurance Fund	\$ 4,494,317	\$	\$ 3,792,996	\$ 4,264,477
<b>Total internal service funds</b>	<b>\$ 4,494,317</b>	<b>\$</b>	<b>\$ 3,792,996</b>	<b>\$ 4,264,477</b>
<b>Total all funds</b>	<b>\$ 161,956,509</b>	<b>\$</b>	<b>\$ 115,019,315</b>	<b>\$ 147,704,287</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Oro Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2023**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
<b>Council</b>				
General Fund	\$ 188,720	\$	\$ 188,109	\$ 199,145
<b>Department total</b>	<u>\$ 188,720</u>	<u>\$</u>	<u>\$ 188,109</u>	<u>\$ 199,145</u>
<b>Clerk</b>				
General Fund	\$ 383,833	\$	\$ 380,230	\$ 422,705
<b>Department total</b>	<u>\$ 383,833</u>	<u>\$</u>	<u>\$ 380,230</u>	<u>\$ 422,705</u>
<b>Town Manager</b>				
General Fund	\$ 1,115,224	\$	\$ 1,107,750	\$ 1,160,173
<b>Department total</b>	<u>\$ 1,115,224</u>	<u>\$</u>	<u>\$ 1,107,750</u>	<u>\$ 1,160,173</u>
<b>Human Resources</b>				
General Fund	\$ 535,390	\$	\$ 472,390	\$ 569,905
<b>Department total</b>	<u>\$ 535,390</u>	<u>\$</u>	<u>\$ 472,390</u>	<u>\$ 569,905</u>
<b>Finance</b>				
General Fund	\$ 979,655	\$	\$ 944,743	\$ 1,111,460
<b>Department total</b>	<u>\$ 979,655</u>	<u>\$</u>	<u>\$ 944,743</u>	<u>\$ 1,111,460</u>
<b>Innovation and Technology</b>				
General Fund	\$ 4,346,583	\$	\$ 4,273,811	\$ 4,797,809
<b>Department total</b>	<u>\$ 4,346,583</u>	<u>\$</u>	<u>\$ 4,273,811</u>	<u>\$ 4,797,809</u>
<b>General Administration</b>				
General Fund	\$ 14,459,559	\$	\$ 14,079,934	\$ 4,077,234
General Fund - Contingency Reserve	5,000,000			5,000,000
Grants & Contributions Fund	1,600,000		50,000	5,310,000
Municipal Debt Service Fund	21,325,445		19,498,236	4,441,059
Benefits Self Insurance Fund	4,494,317		3,792,996	4,264,477
Capital Fund	33,114,456		5,379,649	33,673,613
<b>Department total</b>	<u>\$ 79,993,777</u>	<u>\$</u>	<u>\$ 42,800,815</u>	<u>\$ 56,766,383</u>
<b>Legal</b>				
General Fund	\$ 902,754	\$	\$ 883,661	\$ 1,015,753
<b>Department total</b>	<u>\$ 902,754</u>	<u>\$</u>	<u>\$ 883,661</u>	<u>\$ 1,015,753</u>
<b>Community and Economic Development</b>				
General Fund	\$ 3,044,614	\$	\$ 2,974,807	\$ 3,280,764
<b>Department total</b>	<u>\$ 3,044,614</u>	<u>\$</u>	<u>\$ 2,974,807</u>	<u>\$ 3,280,764</u>
<b>Parks and Recreation</b>				
General Fund	\$ 3,446,361	\$	\$ 3,423,479	\$ 3,775,162
Grants & Contributions Fund				40,000
Parks & Recreation Impact Fee Fund	285,442			168,520
Recreation in Lieu Fee Fund	16,325			16,560
Community Center Fund	6,170,609		5,705,510	12,085,892
<b>Department total</b>	<u>\$ 9,918,737</u>	<u>\$</u>	<u>\$ 9,128,989</u>	<u>\$ 16,086,134</u>
<b>Police</b>				
General Fund	\$ 18,171,000	\$	\$ 17,806,223	\$ 20,403,472
Grants & Contributions Fund	454,250		40,625	353,750
Seizures and Forfeitures	348,000		123,460	200,000
Police Impact Fee Fund	50,000			52,000
<b>Department total</b>	<u>\$ 19,023,250</u>	<u>\$</u>	<u>\$ 17,970,308</u>	<u>\$ 21,009,222</u>
<b>Town Court</b>				
General Fund	\$ 914,796	\$	\$ 792,786	\$ 1,059,674
<b>Department total</b>	<u>\$ 914,796</u>	<u>\$</u>	<u>\$ 792,786</u>	<u>\$ 1,059,674</u>
<b>Public Works</b>				
General Fund	\$ 5,364,091	\$	\$ 5,539,578	\$ 6,200,227
Grants & Contributions Fund				137,309
Highway Fund	4,290,525		4,069,678	4,852,189
Stormwater Utility Fund	2,410,407		1,318,337	2,357,024
PAG/RTA Fund	1,475,000		354,425	1,308,574
Townwide Roadway Impact Fee Fund	450,000		46,905	1,015,000
Capital Fund	215,146		111,824	261,962
<b>Department total</b>	<u>\$ 14,205,169</u>	<u>\$</u>	<u>\$ 11,440,747</u>	<u>\$ 16,132,285</u>
<b>Water Utility</b>				
Water Utility Fund	\$ 19,494,638	\$	\$ 18,886,488	\$ 20,555,870
Water Resources Dev Impact Fee Fund	6,909,369		2,773,681	3,537,005
<b>Department total</b>	<u>\$ 26,404,007</u>	<u>\$</u>	<u>\$ 21,660,169</u>	<u>\$ 24,092,875</u>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Oro Valley**  
**Full-time employees and personnel compensation**  
**Fiscal year 2023**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
<b>General Fund</b>	328.89	\$ 23,748,096	\$ 5,638,594	\$ 2,796,804	\$ 2,452,334	\$ 34,635,828
<b>Special revenue funds</b>						
Highway Fund	12.00	\$ 936,671	\$ 109,957	\$ 96,324	\$ 92,786	\$ 1,235,738
Community Center Fund	22.77	853,474	25,047	37,235	67,446	983,202
<b>Total special revenue funds</b>	34.77	\$ 1,790,145	\$ 135,004	\$ 133,559	\$ 160,232	\$ 2,218,940
<b>Capital projects funds</b>						
Capital Fund	2.00	\$ 195,528	\$ 23,119	\$ 34,231	\$ 14,611	\$ 267,489
<b>Total capital projects funds</b>	2.00	\$ 195,528	\$ 23,119	\$ 34,231	\$ 14,611	\$ 267,489
<b>Enterprise funds</b>						
Water Utility Fund	40.48	\$ 2,761,638	\$ 320,298	\$ 425,240	\$ 257,761	\$ 3,764,937
Stormwater Utility Fund	9.73	631,909	71,920	86,531	62,796	853,156
<b>Total enterprise funds</b>	50.21	\$ 3,393,547	\$ 392,218	\$ 511,771	\$ 320,557	\$ 4,618,093
<b>Total all funds</b>	415.87	\$ 29,127,316	\$ 6,188,935	\$ 3,476,365	\$ 2,947,734	\$ 41,740,350