



TOWN MANAGER'S



RECOMMENDED BUDGET

FY 2024/25

Town of Oro Valley
Town Manager’s Recommended
Fiscal Year 2024/25 Budget
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April 30, 2024

I am proud to present the Town of Oro Valley balanced budget for Fiscal Year 2024/2025 (FY 24/25). This budget totals \$156.4 million, representing an increase of \$7.9 million, or 5.1 percent more than the adopted FY 23/24 budget of \$148.5 million. The General Fund budget totals \$53.1 million, a 4.1% decrease from the FY 23/24 budget of \$55.4 million. Town Council Strategic Plan priorities are reflected in the Recommended Budget. The budget process involves the prudent allocation of resources across Town operations to improve the high service levels Oro Valley residents expect in order to live, work, play and prosper in our community.

The Town actively monitors and assesses current economic conditions during the development of the annual budget. The Town's stable financial position is testament to conservative revenue forecasting and judicious resource allocation. Economic factors and assumptions that shaped the development of the FY 24/25 budget include: moderate growth in local and state shared sales tax revenue; a significant decline in state shared income tax revenue as a result of income tax reductions; continued slowdown in single family residential development activity; and sustained, persistently high prices in goods and services, and its resulting impact on operating and capital needs for the Town. While sales tax revenue has grown with inflation, the Town has, in some cases, experienced significant cost increases in capital projects and fleet replacements, resulting in resource strain that is impacting the Town's ability to fund its growing capital needs. The FY 24/25 Recommended Budget includes capital improvements totaling \$45.8 million, making up 29.7% of the overall budget.

The Town's robust capital improvement program focuses on water system enhancements, continued public facility improvements, recreational amenities and roadway improvements.

The Recommended Budget reflects the following overarching themes, further explained later in this message:

- Continuing to address and balance growing capital needs and sustained high prices in supplies and services, with the Town's available resources.
- Addressing aging facilities and infrastructure.
- Funding step and pay increases to ensure the organization attracts and retains quality employees.
- Providing staff with the tools and resources needed in order to meet job requirements.

LOCAL, STATE AND NATIONAL TRENDS

The Town remains cautiously optimistic in looking towards FY 24/25 economic conditions. The outlook for the overall state economy is positive. Arizona's job growth is forecasted to continue outpacing the nation over the next two years. Personal income growth is exceeding decelerating inflation, and net migration to the state continues to drive population gains. The Town saw strong growth in single family residential (SFR) activity during the COVID-19 pandemic, which has been attributed to gains in local sales tax revenue. Housing affordability, however, remains low for the state and region, and compounded with higher interest rates, has resulted in recent declines in permitting activity. The outlook for the nation calls for a modest downturn in the near term that is expected to contribute to a slowdown in economic growth in Arizona. Heading into FY 24/25 and over the next couple of years, cities and towns across Arizona will be grappling with legislation that reduced state income taxes, resulting in significant declines in this important, ongoing shared revenue source for municipalities. The Town is planning judiciously for these declines with a critical eye towards ongoing spending, continuing to balance community needs with the considerable reduction in this major revenue source.

Following the 15-plus year highs during the pandemic, the Town's SFR activity has slowed considerably, due to the reduced amount of readily available land within existing Town boundaries. A total of 95 SFR permits, and two new apartment projects are expected in FY 24/25. On the commercial side, revenues are expected to be steady. Projected commercial activity includes a hotel, two new assisted living communities, and a manufacturing building conversion. Large commercial and residential projects, which are considered one-time revenues, generate critical funding for Town capital projects.

MAJOR BUDGET CHANGES EXPLAINED

O&M Cost Increases

The Recommended Budget reflects an increase of 6.2% percent, or \$2.3 million, in O&M costs. In FY 22/23, the Town experienced considerable cost inflation in areas such as gasoline, public safety equipment, field supplies, technology, professional services and more across the organization. The Town has yet to see any measurable relief from inflationary pressures. For FY 24/25, areas of further increase include water delivery costs, medical claim costs, contract management expenditures, utilities, software subscription costs, and street maintenance. Revenue increases due to inflation have helped to relieve some of this pressure, but nonetheless, it does place strain on resource allocation during the budget process.

Capital Investments

The Town's aging infrastructure will continue to be at the forefront when addressing capital needs, particularly in the area of roads and facilities. At the same time, high costs are making it increasingly difficult to address all needs with currently available resources, and without the need for financing or other funding sources or revenue enhancements. Major areas of the Town's proposed FY 24/25 Capital Improvement Program include

roadway preservation and improvements, water system expansion and enhancement, facility expansions and improvements, and park improvements.

In keeping with the Town Council's financial policies, the Recommended Budget includes a transfer of \$7.1 million in excess General Fund reserves to the Capital Fund to fund capital projects included in the current and future budgets.

Staff Retention and Attraction

With a stubbornly tight labor market and being a service-based organization, the Town will continue to place a high priority on recruiting and retaining quality team members to provide the level of service our residents expect. The recommended budget includes a continuation of agreed-upon step increases for MOU police personnel and competitive pay adjustments for all other team members.

As part of the Town's competitive total compensation strategy, a new and extended wellness program is the centerpiece of the 2024/2025 health insurance cost containment strategy. While the Town has experienced manageable cost increases in recent years, actuarial rates and plan expenses are rising on average slightly more than 11% for the coming year even with changes in plan design. The new and expanded wellness program will offer cash incentives for healthy behavior, increased exercise and sleep, and age-appropriate screenings. For employees who engage in the full range of these activities, the cash incentives will, in most cases, offset the premium increase and out of pocket changes.

SUPPORTING THE TOWN COUNCIL FY 23/24 – FY 24/25 STRATEGIC PLAN

The leadership of the Mayor and Town Council provide the foundation and direction for the work of Town staff. In addition to the day-to-day work of good government like responding to emergency calls, conducting building inspections, processing business licenses, and ensuring residents and visitors have quality water, the elected body sets a robust number of two-year priorities for further emphasis. The priorities of the FY 23/24 - FY 24/25 Council Strategic Plan reflect the following overarching strategic focus areas:

- Economic Vitality
- Culture and Recreation
- Public Safety
- Roads, Water and Town Assets
- Land Use and Design
- Efficient and Effective Government
- Financial Stability and Sustainability

Under the guidance of the Mayor and Town Council, the Town of Oro Valley has a demonstrated history of responsible budgets, strong reserve funds, conservative financial projections and continuous improvement. The FY 24/25 Recommended Budget continues to build upon that foundation and is structurally balanced, meaning one-time revenues are used for one-time investments—not for supporting ongoing operations.

Department directors continued their practice of being prudent in making budget requests necessary to support operations and collaborated fully to ensure the budget is balanced.

Strategic Investments

The Recommended Budget includes funds that support the Council's Strategic Plan priorities and focus areas.

Economic Vitality – Investment in economic vitality continues to pay dividends to the Town, by attracting and retaining businesses and fostering partnerships that help grow the region's wealth and economic diversity. Funding for economic development, marketing and sponsorships totals more than \$755,000 for the FY 24/25 Recommended Budget. New for FY 24/25 is the implementation of an in-house marketing program replacing previous funding to a partnership with Visit Tucson. Funding for small business development training programs helps to support, attract and secure the most optimal, successful mix of business activity in the Town. In addition, the Town will be proceeding with the procurement of Placer AI software, providing mobility data that enables smarter decisions regarding market planning, site selection and business location.

Culture and Recreation – The Recommended Budget focuses on (1) investing in and maintaining Oro Valley recreational assets, (2) investing in and maintaining the Oro Valley trail system, and (3) increasing resident involvement in multi-generational recreation opportunities and programming.

Considerable investment in the Town's parks and recreation facilities, amenities, vehicles and equipment continues with the FY 24/25 Recommended Budget. A total of \$4.4 million in Town funding is included in the Recommended Budget for capital improvements at the Vistoso Trails Nature Preserve (VTNP) to revegetate, beautify, restore and maintain the preserve for residents and visitors to enjoy. The Town will be pursuing grant funding for this project. At the Community Center, the Town will complete the installation of an elevator and construction of a new entryway to improve access to the facility. Other facility improvements at the Community Center will include conversion of a jacuzzi to an outdoor accessible restroom, roof replacement and kitchen repairs. Golf course improvements will include bridge repair and equipment replacement, as well as grounds and facility repairs.

Public Safety – The Recommended Budget continues to prioritize funding for the health, wellness, and safety of Town first responders, including ample training, up-to-date equipment, significant health and wellness investments, as well as a focus on community education and awareness.

More than \$1.2 million is included in the Recommended Budget to fully fund the Police Department's necessary vehicle replacements. A travel and training budget of \$270,000 will ensure our Police staff are equipped with the skills and tools needed for the utmost service to our community. In addition to the increased investment in the Town's health and wellness program, nearly \$75,000 is included in the Police Department for mental and physical wellness resources and programs. The Town will continue its commitment towards fully funding the Public Safety Pension Retirement System (PSPRS), with \$800,000 in additional contributions planned in the Recommended Budget. Over \$30 million, comprised of pension obligation bonds and General Fund reserves, has been remitted to PSPRS over

the last few years to address the unfunded liability in the plan. A new or expanded main Police station is included in the Town's contingent 10-year Capital Improvement Program, with plans in motion to identify a funding source to be able to proceed with the project. The Town is exploring options to better meet the department's growing and adapting space needs.

Part of the overall public safety ecosystem includes the Town Court and Legal Services. The Recommended Budget includes nearly \$3 million to complete an expansion and improvement of the Town's Court building. This project addresses critical lobby deficiencies and space constraints that will vastly improve the overall efficiency and safety of Court operations.

Roads, Water and Town Assets – The Recommended Budget includes resources to continue funding the Town's highly successful Pavement Preservation Program at nearly \$3.2 million. This is a significant cost increase over prior years due to continued high asphalt and related supply prices. In total, road and street projects comprise more than \$6.2 million of the Town's Capital Improvement Program for FY 24/25.

In FY 24/25, the Water Utility will continue progress towards the partnered and independent components of the regional Northwest Recharge, Recovery and Delivery System (NWRDRS), with nearly \$17.2 million included in the Recommended Budget. The Town is partnering with Metro Water and the Town of Marana on the NWRDRS project, which will increase utilization of Central Arizona Project water allocations in the future. Funding for the NWRDRS project comes from impact fees and groundwater preservation fees, as well as \$12 million in proposed revenue bonds or loans to be used towards the independent project components. An \$8 million loan from the Water Infrastructure Finance Authority (WIFA) is also proposed in the Recommended Budget to fund other capital projects in the Water Utility's operating fund.

Addressing aging and expansion needs for Town facilities and equipment remains a continuing priority. In addition to significant funding for vehicle and equipment replacements, the facility maintenance program includes more than \$330,000 in the Recommended Budget for maintenance needs across all Town facilities. Capital projects included in the Recommended Budget, such as a \$450,000 fleet fuel station renovation, heavy equipment replacements, an HVAC replacement, as well as technology upgrades, help ensure our facilities are well equipped and up to operating standards to ensure staff have a safe and supportive working environment.

Land Use and Design – Nearly \$183,000 is included in the FY 24/25 Recommended Budget for the Town's General Plan update, comprised of part-time and contract personnel, consulting, interactive website costs, and community engagement efforts. The recently completed housing study and Town residential buildout analysis both provide important background information to assist in the General Plan update process.

Efficient and Effective Government – The recent implementation of department dashboard metrics has enabled staff and Council to easily assess progress towards the Town's Strategic Plan goals and department objectives. Continued training for Peak Performance implementation and Lean Six Sigma

certification is included in the Recommended Budget, to promote ongoing process improvement and greater efficiency in operations and service delivery.

Financial Stability and Sustainability – The Town continues its practice of conservative budgeting with the FY 24/25 Recommended Budget, which has served well in times of economic fluctuations and uncertainty. Departments have been asked to hold the line with staffing levels for the coming fiscal year, with no new positions included in the Recommended Budget. Per the Town’s financial policies, one-time revenues are dedicated towards one-time expenditures only, and the Town maintains the Council’s 30% General Fund reserve policy as proposed in the Recommended Budget.

Other Regional Partnerships

The Recommended Budget includes funds to continue Town partnerships with the Oro Valley Chamber of Commerce (\$42,500), the Children’s Museum Oro Valley (\$75,000), the Southern Arizona Arts and Cultural Alliance (\$50,000) and the University of Arizona Center for Innovation at Oro Valley (\$30,000).

With the Town’s partnership with the Regional Transportation Authority (RTA), the Recommended Budget provides the necessary local match to acquire 12 replacement vans for the Sun Shuttle Dial-a-Ride system, including four from the FY 23/24 budget. The transit system ridership continues to grow, and the \$381,448 match will facilitate the purchase of more than \$1.9 million worth of vehicles through the ADOT grant program.

CAPITAL INVESTMENTS

Capital Fund

With nearly \$325 million in Town assets, continuing investments in existing infrastructure is vital. The Recommended Budget includes a focused Capital Improvement Program to address building and infrastructure improvements and enhancements, recreational improvements, roadways, and water system needs. The Town Council’s financial policies include a requirement that the Town set aside at least five (5) percent of sales tax revenues for the Capital Fund annually, which is projected at \$1.4 million for FY 24/25. An additional \$5.7 million is included in the Recommended Budget, for a total amount of \$7.1 million. Expenditures in the Capital Fund total just over \$10 million for FY 24/25.

The following descriptions are highlights of some of the Capital Fund projects. Note that some projects may have additional budget in other funds. Projects that include carryover from the current budget are noted with an asterisk (*). Some of the carryover projects may be adjusted downward prior to the final budget adoption as work continues to progress over the next two months. Further details on these and the rest of the capital projects can be found in the Capital Improvement Program (CIP) section of the Recommended Budget. Those that include carryover from the current budget are noted with an asterisk (*).

Town Court Expansion*	\$2.9 million	Building expansion and space improvements
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VTNP Restoration and Revegetation	\$4.0 million	Restoration, revegetation and beautification of the Vistoso Trails Nature Preserve
Community Center Elevator and ADA Improvements*	\$1.6 million	Full elevator and lowered entrance to the facility
Vehicle Replacements*	\$1.6 million	Non-enterprise vehicle replacements
680 Fuel Station Renovation	\$450,000	Renovation and modernization of fuel station at 680 Calle Concordia facility

The Capital Fund has a contingency of \$2.5 million included in the Recommended Budget to ensure there is capacity to respond to any uncertainty and volatility of the construction market.

Community Center Fund

The Recommended Budget includes about \$2.1 million in capital projects proposed in the Community Center Fund. The following are highlights of those capital projects. Further details on these and the rest of the projects can be found in the CIP section of the budget. Those that include carryover from the current budget are noted with an asterisk (*).

Pusch Ridge Facility and Course Improvements	\$675,000	Golf course bridge repair; tennis bleacher replacement; ADA improvements; turf reduction
Community Center Jacuzzi Restroom Conversion	\$300,000	Conversion of jacuzzi to outdoor accessible restroom at the Community Center
Golf Equipment Replacement	\$230,000	Tractor and mower replacement
Community Center Roof Surface Replacement*	\$223,000	Replacement of flat roofing material at the Community Center
Vistoso Preserve Improvements	\$200,000	Site and safety improvements at the Vistoso Trails Nature Preserve

The Community Center Fund also includes several necessary operating capital projects to address facility needs at the Community Center building.

Transportation and Drainage Infrastructure

Investment in roadways and related infrastructure and equipment makes up a considerable portion of the CIP budget for FY 24/25. The Recommended Budget includes nearly \$5.6 million in capital projects proposed in the Highway Fund to address these needs. The following are highlights of those capital projects. Further details on these and the rest of the projects can be found in the CIP section of the budget.

Pavement Preservation Program	\$3.2 million	Annual roadway treatments per the Town's pavement preservation and management program
La Cañada Mill/Overlay	\$1.3 million	Mill and overlay of La Cañada from CDO Bridge to Lambert Lane
Magee Road Mill/Overlay	\$591,000	Mill and overlay of Magee Road from Oracle Road to Northern Ave.
Equipment Replacement	\$360,000	Replacement of heavy equipment dump trucks
Bridge Maintenance Program	\$140,000	New annual bridge maintenance program to address non-structural needs of Town bridges

Capital improvements for the Stormwater Utility Fund include rollover of the \$365,000 Sierra Wash at Via Mandarinina Drainage Improvement project, pending grant award, as well as \$300,000 to address necessary drainage and pavement improvements at the Oro Valley Country Club.

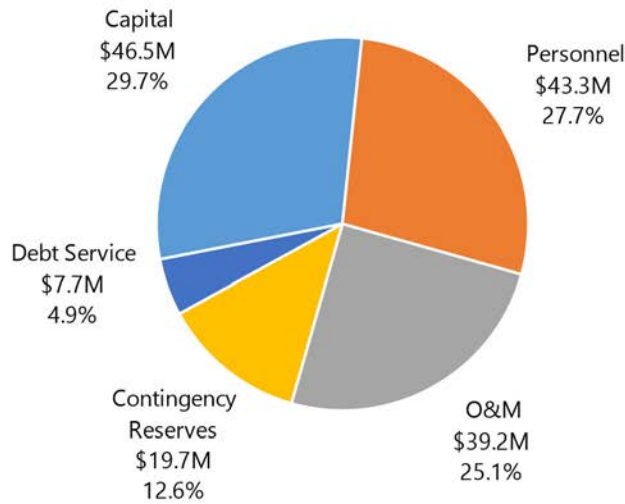
Water Utility

The Recommended Budget includes \$22.2 million for Water Utility capital projects. Of this amount, \$17.2 million is for the partnered and independent portions of the NWRD project, as noted earlier. The Recommended Budget in the Water Utility Impact Fee fund also includes \$2.2 million for expansion of the La Cañada booster station and \$1 million to complete the equipping of the La Posada and Steam Pump Wells. Existing system capital improvements include booster, reservoir and well rehabilitations totaling \$840,000. Further details on these and the rest of the projects can be found in the CIP section of the budget.

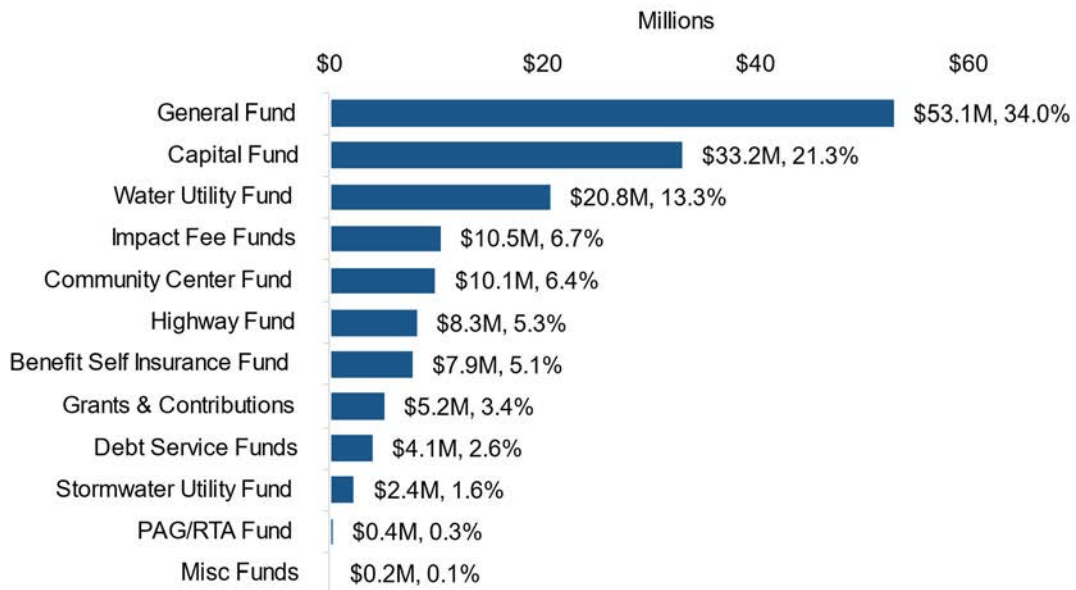
FINANCIAL OVERVIEW

Below are two charts depicting the total FY 24/25 Recommended Budget of \$156.4 million by category and fund.

FY 2024/25 Recommended Budget by Category



FY 2024/25 Recommended Budget by Fund



General Fund

The General Fund budget totals \$53.1 million (including contingency reserves of \$2 million and excluding interfund transfers of \$9.4 million), and overall is \$2.3 million or 4.1% less than the current year budget of \$55.4 million. The General Fund has a planned use of excess reserves to fund identified one-time projects and initiatives.

The following are key revenue provisions included in the General Fund budget:

- In total, FY 24/25 General Fund revenues are about \$234,000 or 0.4% less than FY 23/24 budgeted General Fund revenues.
- FY 24/25 local sales tax collections in the General Fund are \$2.3 million or 8.8% higher than FY 23/24 budget figures, which is due largely to expected commercial construction projects and price inflation.
- State-shared revenues are \$2.4 million or 10.3% less than FY 23/24 amounts. These revenue sources are impacted by population figures, as well as state revenue collections and legislative actions. The decrease in FY 24/25 is due to the implementation of the flat 2.5% Arizona individual income tax.
- Licenses and permit revenues are \$44,000 or 2.6% less than the adopted FY 23/24 budget due to less residential building activity projected for the coming year.
- Charges for Services are \$238,000 or 7.4% less than the adopted FY 23/24 budget. Primary drivers for this decrease are decreased administrative support charges to the Water Utility Fund, and transit fare revenues.

The following are key expenditure provisions included in the General Fund budget:

- Budgeted personnel costs for FY 24/25 total \$35.8 million. This figure includes step increases for sworn Police positions as well as a 4.0% annual pay adjustment for all eligible Town positions.
- Department O&M budgets increased about \$1.2 million or 9.1%, a combination of increased prices for technology, water and sewage, travel & training, and insurance.
- There is a budgeted transfer of \$7.1 million to the Capital Fund. This amount reflects 5% of estimated General Fund sales tax collections, plus an additional \$5.4 million, per Town policy.

The estimated year-end reserve balance in the General Fund (excluding contingency) for FY 23/24 is \$15.3 million or 33.8% of the expenditure budget. The Town's adopted policy level is 30%.

Water Utility Fund

Revenues for the Water Utility Fund are estimated at \$29.5 million, which is a \$10.1 million or 52.5% increase from the adopted FY 23/24 budget due to an \$8 million proposed debt issuance, as well as a projected increase in water sales and rates.

Expenses for the Water Utility Fund are budgeted at \$20.3 million, which is a \$605,000, or 2.89% decrease from the adopted FY 23/24 budget. This decrease is primarily due to capital projects. Capital expenses are detailed in the CIP section of the Recommended Budget document.

10-Year Capital Improvement Program (CIP)

Town Council financial policies require the development of a 10-year Capital Improvement Program, which is reviewed and modified every year based upon needs and projected funding. The full 10-year plan projects a need for \$286.2 million in funding through FY 33/34. Total funding allocated to CIP projects for FY 24/25 is \$45.8 million, \$8.3 million of which is funding carried forward from the prior year for ongoing budgeted projects. Highlights of the 10-year CIP plan include \$46.6 million for municipal facilities, vehicles and equipment, \$29.6 million for Parks and Recreation related amenities, \$32.4 million for the Water Utility NWRD project, \$36.1 million in continued pavement management and preservation, \$77 million for various road widening projects, and \$42.6 million for road reconstruction and/or improvements. Additional details regarding CIP projects and project funding are included in the CIP section.

CONCLUSION

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

Respectfully submitted,



Jeff Wilkins
Town Manager

Fund Balance Report
FY 2024/25 RECOMMENDED BUDGET

	Beginning Fund Balance	SOURCES		USES					Total Budget Appropriation**	Transfers Out	Ending Fund Balance
		Revenue	Transfers In	Personnel	O&M	Capital	Debt Service	Contingency*			
General Fund	20,560,928	57,254,258	-	35,831,937	14,602,779	680,400	-	2,000,000	53,115,116	9,403,341	15,296,729
Special Revenue Funds											
Highway Fund	447,378	4,485,805	4,000,000	1,334,281	1,281,505	5,481,000	-	200,000	8,296,786	-	636,397
Grants & Contributions	162,207	5,441,266	2,506,823	-	670,950	7,048,739	-	200,000	7,919,689	-	190,608
Seizures & Forfeitures	275,195	105,000	-	-	100,000	-	-	280,195	380,195	-	-
Community Center Fund	1,562,409	10,685,399	-	1,167,368	5,993,655	2,177,500	222,945	500,000	10,061,468	1,717,149	469,191
Debt Service Funds											
Municipal Debt Svc Fund	392,301	254,975	3,900,379	-	10,000	-	4,020,354	100,000	4,130,354	-	417,301
Capital Project Funds											
Capital Fund	15,791,905	2,396,872	7,139,787	-	-	8,041,340	-	2,500,000	10,541,340	6,381,448	8,405,776
WRSDIF Fund	14,091,046	13,545,841	6,860,000	-	162,000	20,385,440	55,711	12,000,000	32,603,151	-	1,893,736
TWDIF Fund	2,471,864	268,027	-	-	-	100,000	-	300,000	400,000	-	2,339,890
PAG/RTA Fund	462,897	95,125	-	-	-	50,000	-	120,000	170,000	-	388,022
Parks & Rec Impact Fee Fund	155,640	175,464	-	-	-	-	-	185,000	185,000	-	146,104
Police Impact Fee Fund	58,474	44,385	-	-	-	-	-	50,000	50,000	42,718	10,141
Rec In Lieu Fee Fund	17,716	500	-	-	-	-	-	18,216	18,216	-	-
Internal Service Funds											
Benefit Self Insurance Fund	2,821,346	4,746,753	-	-	4,746,753	-	-	500,000	5,246,753	-	2,321,346
Enterprise Funds											
Water Utility Fund	8,448,111	29,524,000	-	3,964,140	11,198,284	1,785,330	3,391,568	500,000	20,839,322	6,862,333	10,270,456
Stormwater Utility Fund	1,003,379	1,747,500	-	1,018,856	425,834	735,000	-	250,000	2,429,690	-	321,189
	68,722,796	130,771,170	24,406,989	43,316,582	39,191,760	46,484,749	7,690,578	19,703,411	156,387,080	24,406,989	43,106,885

Total Budget Appropriation \$156,387,080**

* 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.

** Excludes transfers out and assumes the use of all contingency reserves. Does not include non-cash outlays for depreciation or amortization.



Fiscal Year 2024/25

Fund Balances

	General Fund (1)	Special Revenue Funds (2)	Enterprise Funds (3)	Capital Project Funds (4)	Internal Service Fund	Debt Service Funds (5)	2024-2025 Total
Revenues and Other Sources							
Taxes	\$ 28,708,825	\$ 3,879,440	\$ -	\$ -	\$ -	\$ -	\$ 32,588,265
Licenses and Permits	1,673,022	25,000	-	-	-	-	1,698,022
Fines	55,000	-	-	-	-	-	55,000
Water Sales	-	-	18,000,000	-	-	-	18,000,000
Charges for Services	2,966,467	6,630,227	4,942,500	28,125	-	-	14,567,319
State Shared Revenue	20,580,407	4,307,805	-	-	-	-	24,888,212
Intergovernmental	1,981,555	-	-	-	-	-	1,981,555
Grants	659,982	4,890,266	210,000	1,017,000	-	19,975	6,797,223
Seizures & Forfeitures	-	100,000	-	-	-	-	100,000
Impact Fees	-	-	-	1,705,366	-	-	1,705,366
Interest Income	400,000	196,682	119,000	727,232	-	135,000	1,577,915
Miscellaneous	229,000	688,050	-	1,048,490	4,746,753	100,000	6,812,293
Other Financing Sources	-	6,506,823	8,000,000	25,999,787	-	3,900,379	44,406,989
Total	\$ 57,254,258	\$ 27,224,293	\$ 31,271,500	\$ 30,526,000	\$ 4,746,753	\$ 4,155,354	\$ 155,178,158
Expenditures and Other Uses							
General Government							
Town Council	\$ 241,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,105
Town Manager's Office	1,742,972	-	-	-	-	-	1,742,972
Clerk	564,966	-	-	-	-	-	564,966
Human Resources	764,022	-	-	-	-	-	764,022
Finance	867,790	-	-	-	-	-	867,790
Information Technology	6,007,794	-	-	-	-	-	6,007,794
Legal	1,175,996	-	-	-	-	-	1,175,996
Town Court	1,115,210	-	-	-	-	-	1,115,210
Non Departmental	3,048,603	600,000	-	50,000	4,746,753	10,000	8,455,356
Debt Service	-	222,945	-	-	-	4,020,354	4,243,299
Capital Fund Projects	-	-	-	7,991,340	-	-	7,991,340
Comm. & Econ Dev.	4,289,335	-	-	-	-	-	4,289,335
Parks & Recreation	4,782,961	13,338,523	-	-	-	-	18,121,484
Police	19,567,784	662,450	-	-	-	-	20,230,234
Public Works	6,946,578	10,654,025	2,179,690	-	-	-	19,780,293
Water Utility	-	-	16,947,754	20,547,440	-	-	37,495,194
<i>Water Utility Debt Service</i>							
Principal	-	-	3,116,988	53,166	-	-	3,170,154
Interest	-	-	274,580	2,545	-	-	277,125
Roadway Improvements	-	-	-	150,000	-	-	150,000
Other Financing Uses	9,403,341	1,717,149	6,862,333	6,424,166	-	-	24,406,989
Total	\$ 60,518,457	\$ 27,195,092	\$ 29,381,345	\$ 35,218,657	\$ 4,746,753	\$ 4,030,354	\$ 161,090,658
Increase/(Decrease)	(3,264,199)	29,202	1,890,155	(4,692,657)	-	125,000	(5,912,499)
Beginning Fund Balance	\$ 20,560,928	\$ 2,447,190	\$ 9,451,490	\$ 33,049,541	\$ 2,821,346	\$ 392,301	\$ 68,722,796
Ending Fund Balance	\$ 17,296,729	\$ 2,476,391	\$ 11,341,645	\$ 28,356,884	\$ 2,821,346	\$ 517,301	\$ 62,810,296

This table depicts the estimated beginning fund balance at July 1, 2024, the budgeted revenues and expenditures for FY 2024/25 and the projected ending fund balance at June 30, 2025.

- (1) The General Fund is planned to decrease by \$3,264,199 due to a \$7.1 million transfer of fund balance to the Capital Fund.
- (2) Special Revenue Funds are planned to increase by \$29,202 for planned capital projects.
- (3) Enterprise Funds are planned to increase by \$1,890,155 due to a proposed \$8 million debt issuance for capital projects.
- (4) Capital Project Funds are planned to decrease by \$4,692,657 due to one-time capital projects and equipment.
- (5) The Debt Service Funds are planned to increase by \$125,000 due to interest income.

Expenditure Schedule by Fund

Fund/Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	% to Budget
General Fund					
Clerk	375,414	428,729	419,897	564,966	34.5%
Community & Economic Development	2,902,055	3,148,683	3,882,445	4,289,335	10.5%
Council	192,014	197,987	209,203	241,105	15.2%
Finance	936,561	888,629	850,456	867,790	2.0%
Non-Departmental	12,922,034	3,173,309	2,555,536	3,048,603	19.3%
Human Resources	480,631	545,050	590,520	764,022	29.4%
Information Technology	3,992,280	4,513,489	6,271,309	6,007,794	-4.2%
Legal	894,601	1,030,534	1,132,503	1,175,996	3.8%
Parks and Recreation	3,460,952	3,858,974	4,664,040	4,782,961	2.5%
Police	17,531,660	19,768,568	20,410,591	19,567,784	-4.1%
Public Works	5,580,572	5,889,330	6,763,736	6,946,578	2.7%
Town Court	861,186	965,089	1,010,662	1,115,210	10.3%
Town Manager's Office	1,074,627	1,354,290	1,638,716	1,742,972	6.4%
Subtotal	51,204,588	45,762,660	50,399,614	51,115,116	1.4%
Special Revenue Funds					
Highway User Revenue Fund	4,035,539	4,662,246	6,468,791	8,096,786	25.2%
Grants & Contributions Fund	90,575	2,286,422	4,269,152	7,719,689	80.8%
Community Center Fund	6,005,895	8,336,242	8,440,482	9,561,468	13.3%
Seizures & Forfeitures Funds	130,961	61,953	100,000	100,000	0.0%
Subtotal	10,262,969	15,346,863	19,278,425	25,477,943	32.2%
Debt Service Funds					
Municipal Debt Service Fund	19,499,044	4,339,807	4,037,854	4,030,354	-0.2%
Subtotal	19,499,044	4,339,807	4,037,854	4,030,354	-0.2%
Capital Project Funds					
Parks and Recreation Impact Fee Fund	-	1,948	603,000	-	-100.0%
Police Impact Fee Fund	-	557	857	-	-100.0%
Capital Fund	10,191,746	19,047,284	23,376,156	8,041,340	-65.6%
Water Resources Dev. Impact Fee	1,609,040	2,946,082	12,203,300	20,603,151	68.8%
PAG/RTA Fund	458,866	700,195	468,000	50,000	-89.3%
Roadway Impact Fee Fund	292,425	4,175	6,429	100,000	1455.5%
Subtotal	12,552,077	22,700,241	36,657,742	28,794,491	-21.5%
Enterprise Funds					
Water Utility	18,444,270	14,932,772	20,931,834	20,339,322	-2.8%
Stormwater Utility	1,124,429	1,771,621	1,822,461	2,179,690	19.6%
Subtotal	19,568,698	16,704,392	22,754,295	22,519,012	-1.0%
Internal Service Funds					
Benefit Self Insurance	3,269,744	4,526,575	4,289,851	4,746,753	10.7%
Subtotal	3,269,744	4,526,575	4,289,851	4,746,753	10.7%
Total Expenditures - All Funds	\$ 116,357,121	\$ 109,380,539	\$ 137,417,781	\$ 136,683,669	-0.5%

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



Fiscal Year 2024/25

**General Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Local Taxes	26,398,318	27,419,438	28,708,825	2,310,507	8.8%
Licenses and Permits	1,717,118	1,920,582	1,673,022	(44,096)	-2.6%
Federal Grants	582,415	596,765	509,415	(73,000)	-12.5%
State Grants	75,000	147,486	150,567	75,567	100.8%
State Shared Revenues	22,953,222	22,911,519	20,580,407	(2,372,815)	-10.3%
Intergovernmental	1,869,500	1,869,500	1,981,555	112,055	6.0%
Charges for Services	3,204,246	2,863,987	2,966,467	(237,779)	-7.4%
Fines	125,000	55,000	55,000	(70,000)	-56.0%
Interest Income	300,000	500,000	400,000	100,000	33.3%
Miscellaneous	263,000	546,480	229,000	(34,000)	-12.9%
Total	\$ 57,487,819	\$ 58,830,757	\$ 57,254,258	\$ (233,561)	-0.4%
Expenditures and Other Uses					
Personnel	35,652,260	35,007,347	35,831,937	179,677	0.5%
Operations & Maintenance	13,386,754	13,443,775	14,602,779	1,216,025	9.1%
Capital Outlay	1,360,600	1,342,555	680,400	(680,200)	-50.0%
Transfer to Capital Fund	10,000,000	10,000,000	7,139,787	(2,860,213)	-28.6%
Transfer to Grants Fund	138,000	138,000	125,375	(12,625)	-9.1%
Transfer to Debt Service Fund	2,136,644	2,136,644	2,138,179	1,535	0.1%
Total	\$ 62,674,258	\$ 62,068,321	\$ 60,518,457	\$ (2,155,801)	-3.4%
Increase/(Decrease)	\$ (5,186,439)	\$ (3,237,564)	\$ (3,264,199)		
Beginning Fund Balance			20,560,928		
Ending Fund Balance			17,296,729		
30% Coverage			15,334,535		



Fiscal Year 2024/25

**Highway Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Licenses and Permits	25,000	25,000	25,000	-	0.0%
State Shared Revenues	4,334,608	4,334,608	4,307,805	(26,803)	-0.6%
Interest Income	70,000	150,000	150,000	80,000	114.3%
Miscellaneous	3,000	15,625	3,000	-	0.0%
Transfer from Capital Fund	1,500,000	1,500,000	4,000,000	2,500,000	166.7%
Total	\$ 5,932,608	\$ 6,025,233	\$ 8,485,805	\$ 2,553,197	43.0%
Expenditures and Other Uses					
Personnel	1,262,861	1,257,857	1,334,281	71,420	5.7%
Operations & Maintenance	1,003,930	1,003,930	1,281,505	277,575	27.6%
Capital Outlay	4,202,000	4,195,000	5,481,000	1,279,000	30.4%
Total	\$ 6,468,791	\$ 6,456,787	\$ 8,096,786	\$ 1,627,995	25.2%
Increase/(Decrease)	\$ (536,183)	\$ (431,554)	\$ 389,019		
Beginning Fund Balance			\$ 447,378		
Ending Fund Balance			\$ 836,397		



Fiscal Year 2024/25

**Grants & Contributions Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Grants	2,604,300	1,100,300	4,036,866	1,432,566	55.0%
State Grants	223,400	223,400	853,400	630,000	282.0%
Interest Income	25,000	25,000	25,000	-	0.0%
Miscellaneous	560,000	13,000	526,000	(34,000)	-6.1%
Transfer from General Fund	138,000	138,000	125,375	(12,625)	-9.1%
Transfer from Capital Fund	-	-	2,381,448	2,381,448	0.0%
Total	\$ 3,550,700	\$ 1,499,700	\$ 7,948,089	\$ 4,397,389	123.8%
Expenditures and Other Uses					
Operations & Maintenance	1,044,400	1,044,400	670,950	(373,450)	-35.8%
Capital Outlay	3,224,752	2,594,752	7,048,739	3,823,987	118.6%
Total	\$ 4,269,152	\$ 3,639,152	\$ 7,719,689	\$ 3,450,537	80.8%
Increase/(Decrease)	\$ (718,452)	\$ (2,139,452)	\$ 228,400		
Beginning Fund Balance			\$ 162,207		
Ending Fund Balance			\$ 390,608		



Fiscal Year 2024/25

**Seizures & Forfeitures Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Seizures and Forfeitures	100,000	100,000	100,000	-	0.0%
Interest Income	3,000	10,000	5,000	2,000	66.7%
Total	\$ 103,000	\$ 110,000	\$ 105,000	\$ 2,000	1.9%
Expenditures and Other Uses					
Operations & Maintenance	100,000	35,000	100,000	-	0.0%
Total	\$ 100,000	\$ 35,000	\$ 100,000	\$ -	0.0%
Increase/(Decrease)	\$ 3,000	\$ 75,000	\$ 5,000		
Beginning Fund Balance			\$ 275,195		
Ending Fund Balance			\$ 280,195		



Fiscal Year 2024/25

**Community Center Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Local Sales Tax	3,726,016	3,803,267	3,879,440	153,424	4.1%
Charges for Services	5,785,386	6,563,012	6,630,227	844,841	14.6%
Interest Income	35,000	35,000	16,682	(18,318)	-52.3%
Miscellaneous	162,050	159,050	159,050	(3,000)	-1.9%
Total	\$ 9,708,452	\$ 10,560,329	\$ 10,685,399	\$ 976,947	10.1%
Expenditures and Other Uses					
Personnel	1,114,639	1,187,609	1,167,368	52,729	4.7%
Operations & Maintenance	5,294,659	5,610,959	5,993,655	698,996	13.2%
Debt Service	210,684	210,684	222,945	12,261	5.8%
Capital Outlay	1,820,500	1,279,698	2,177,500	357,000	19.6%
Transfer to Debt Service Fund	1,717,203	1,717,203	1,717,149	(54)	0.0%
Total	\$ 10,157,685	\$ 10,006,153	\$ 11,278,617	\$ 1,120,932	11.0%
Increase/(Decrease)	\$ (449,233)	\$ 554,176	\$ (593,218)		
Beginning Fund Balance			\$ 1,562,409		
Ending Fund Balance			\$ 969,191		



Fiscal Year 2024/25

**Municipal Debt Service Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Subsidy	25,146	25,146	19,975	(5,171)	-20.6%
Interest Income	60,000	135,000	135,000	75,000	125.0%
Miscellaneous	100,000	93,082	100,000	-	0.0%
Transfer from General Fund	2,136,644	2,136,644	2,138,179	1,535	0.1%
Transfer from Police Impact Fee Fund	46,553	46,553	42,718	(3,835)	-8.2%
Transfer from Comm Center Fund	1,717,203	1,717,203	1,717,149	(54)	0.0%
Transfer from Water Utility Fund	2,308	2,308	2,333	25	1.1%
Total	\$ 4,087,854	\$ 4,155,936	\$ 4,155,354	\$ 67,500	1.7%
Expenditures and Other Uses					
Operations & Maintenance	10,000	9,500	10,000	-	0.0%
Debt Service	4,027,854	4,027,854	4,020,354	(7,500)	-0.2%
Total	\$ 4,037,854	\$ 4,037,354	\$ 4,030,354	\$ (7,500)	-0.2%
Increase/(Decrease)	\$ 50,000	\$ 118,582	\$ 125,000		
Beginning Fund Balance			\$ 392,301		
Ending Fund Balance			\$ 517,301		



Fiscal Year 2024/25

**Capital Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
State Grants	620,000	620,000	1,000,000	380,000	61.3%
Interest Income	100,000	500,000	348,382	248,382	248.4%
Miscellaneous	115,000	140,000	115,000	-	0.0%
Vehicle Reserves	892,540	892,540	933,490	40,950	4.6%
Transfer from General Fund	10,000,000	10,000,000	7,139,787	(2,860,213)	-28.6%
Total	\$ 11,727,540	\$ 12,152,540	\$ 9,536,659	\$ (2,190,881)	-18.7%
Expenditures and Other Uses					
Personnel	254,765	254,765	-	(254,765)	-100.0%
Operations & Maintenance	-	2,500	-	-	0.0%
Capital Outlay	23,121,391	19,153,657	8,041,340	(15,080,051)	-65.2%
Transfer to Grants Fund	-	-	2,381,448	2,381,448	0.0%
Transfer to Highway Fund	1,500,000	1,500,000	4,000,000	2,500,000	166.7%
Total	\$ 24,876,156	\$ 20,910,922	\$ 14,422,788	\$ (10,453,368)	-42.0%
Increase/(Decrease)	\$ (13,148,616)	\$ (8,758,382)	\$ (4,886,129)		
Beginning Fund Balance			15,791,905		
Ending Fund Balance			\$ 10,905,776		



Fiscal Year 2024/25

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

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	903,349	1,854,066	1,270,841	367,492	40.7%
Interest Income	150,000	275,000	275,000	125,000	83.3%
Bond Issuance	-	-	12,000,000		
Transfer From Water Utility Fund	2,880,000	2,880,000	6,860,000	3,980,000	138.2%
Total	\$ 3,933,349	\$ 5,009,066	\$ 20,405,841	\$ 16,472,492	418.8%
Expenditures and Other Uses					
Operations & Maintenance	178,714	178,714	162,000	(16,714)	-9.4%
Debt Service	74,586	74,586	55,711	(18,875)	-25.3%
Capital Outlay	11,950,000	9,084,560	20,385,440	8,435,440	70.6%
Total	\$ 12,203,300	\$ 9,337,860	\$ 20,603,151	\$ 8,399,851	68.8%
Increase/(Decrease)	\$ (8,269,951)	\$ (4,328,794)	\$ (197,310)		
Beginning Fund Balance			\$ 14,091,046		
Ending Fund Balance			\$ 13,893,736		



Fiscal Year 2024/25

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

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	286,810	245,680	230,027	(56,783)	-19.8%
Interest Income	15,000	38,000	38,000	23,000	153.3%
Total	\$ 301,810	\$ 283,680	\$ 268,027	\$ (33,783)	-11.2%
Expenditures and Other Uses					
Operations & Maintenance	6,429	370	-	(6,429)	-100.0%
Capital Outlay	-	-	100,000	100,000	0.0%
Total	\$ 6,429	\$ 370	\$ 100,000	\$ 93,571	1455.5%
Increase/(Decrease)	\$ 295,381	\$ 283,310	\$ 168,027		
Beginning Fund Balance			\$ 2,471,864		
Ending Fund Balance			\$ 2,639,890		



Fiscal Year 2024/25

**PAG/RTA Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
State Grants	30,000	30,000	17,000	(13,000)	-43.3%
Charges for Services	28,125	28,125	28,125	-	0.0%
Interest Income	7,000	65,000	50,000	43,000	614.3%
Total	\$ 65,125	\$ 123,125	\$ 95,125	\$ 30,000	46.1%
Expenditures and Other Uses					
Operations & Maintenance	30,000	30,000	-	(30,000)	-100.0%
Capital Outlay	438,000	438,235	50,000	(388,000)	-88.6%
Total	\$ 468,000	\$ 468,235	\$ 50,000	\$ (418,000)	-89.3%
Increase/(Decrease)	(402,875)	(345,110)	45,125		
Beginning Fund Balance			\$ 462,897		
Ending Fund Balance			\$ 508,022		



Fiscal Year 2024/25

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

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	133,280	72,000	160,464	27,184	20.4%
Interest Income	4,500	15,000	15,000	10,500	233.3%
Total	\$ 137,780	\$ 87,000	\$ 175,464	\$ 37,684	27.4%
Expenditures and Other Uses					
Operations & Maintenance	3,000	3,000	-	(3,000)	-100.0%
Capital Outlay	600,000	600,000	-	(600,000)	-100.0%
Total	\$ 603,000	\$ 603,000	\$ -	\$ (603,000)	-100.0%
Increase/(Decrease)	\$ (465,220)	\$ (516,000)	\$ 175,464		
Beginning Fund Balance			\$ 155,640		
Ending Fund Balance			\$ 331,104		



Fiscal Year 2024/25

**Police Impact Fee Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Impact Fees	39,034	40,000	44,035	5,001	12.8%
Interest Income	200	350	350	150	75.0%
Total	\$ 39,234	\$ 40,350	\$ 44,385	\$ 5,151	13.1%
Expenditures and Other Uses					
Operations & Maintenance	857	50	-	(857)	-100.0%
Transfer to Debt Service Fund	46,553	46,553	42,718	(3,835)	-8.2%
Total	\$ 47,410	\$ 46,603	\$ 42,718	\$ (4,692)	-9.9%
Increase/(Decrease)	\$ (8,176)	\$ (6,253)	\$ 1,667		
Beginning Fund Balance			\$ 58,474		
Ending Fund Balance			\$ 60,141		



Fiscal Year 2024/25

**Recreation In Lieu Fee Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Charges for Services	-	-	-	-	0.0%
Interest Income	100	500	500	400	400.0%
Miscellaneous	-	-	-	-	0.0%
Total	\$ 100	\$ 500	\$ 500	\$ 400	400.0%
Expenditures and Other Uses					
Capital Outlay	-	-	-	-	0.0%
Total	\$ -	\$ -	\$ -	\$ -	0.0%
Increase/(Decrease)	\$ 100	\$ 500	\$ 500		
Beginning Fund Balance			17,716		
Ending Fund Balance			\$ 18,216		



Fiscal Year 2024/25

**Benefit Self Insurance Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Self Ins Premiums - Employer	2,886,798	3,071,774	3,500,853	614,055	21.3%
Self Ins Premiums - Employee	699,492	587,723	676,368	(23,124)	-3.3%
COBRA Premiums	68,000	60,179	67,401	(599)	-0.9%
Retiree Premiums	46,000	52,830	59,170	13,170	28.6%
Interest Income	25,000	50,000	50,000	25,000	100.0%
Miscellaneous	564,561	426,025	392,961	(171,600)	-30.4%
Total	\$ 4,289,851	\$ 4,248,531	\$ 4,746,753	\$ 456,902	10.7%
Expenditures and Other Uses					
Outside Professional Services	934,450	973,042	1,080,561	146,111	15.6%
Wellness Program	40,000	29,080	173,000	133,000	332.5%
Claim Settlement	3,315,401	3,320,928	3,493,192	177,791	5.4%
Total	\$ 4,289,851	\$ 4,323,050	\$ 4,746,753	\$ 456,902	10.7%
Increase/(Decrease)	-	(74,520)	\$ -		
Beginning Fund Balance			\$ 2,821,346		
Ending Fund Balance			\$ 2,821,346		



Fiscal Year 2024/25

**Water Utility Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Charges for Services	3,200,500	3,227,028	3,424,000	223,500	7.0%
Interest Income	100,000	205,000	100,000	-	0.0%
Miscellaneous	-	38,751	-	-	0.0%
Water Sales	16,060,000	16,000,000	18,000,000	1,940,000	12.1%
Loan Proceeds	-	-	8,000,000	8,000,000	0.0%
Total	\$ 19,360,500	\$ 19,470,779	\$ 29,524,000	\$ 10,163,500	52.5%
Expenses and Other Uses					
Personnel	3,870,809	3,682,783	3,964,140	93,331	2.4%
Operations & Maintenance	11,176,793	11,000,000	11,198,284	21,491	0.2%
Capital Outlay	2,239,792	2,106,908	1,785,330	(454,462)	-20.3%
Debt Service	3,644,440	3,644,440	3,391,568	(252,872)	-6.9%
Transfer to Debt Service Fund	2,308	2,308	2,333	25	1.1%
Transfer to Impact Fee Fund	2,880,000	2,880,000	6,860,000	3,980,000	138.2%
Cash Total *	\$ 23,814,142	\$ 23,316,439	\$ 27,201,655	\$ 3,387,513	14.2%
Increase/(Decrease)	\$ (4,453,642)	\$ (3,845,660)	\$ 2,322,345		
Beginning Fund Balance			8,448,111		
Ending Fund Balance			\$ 10,770,456		

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



Fiscal Year 2024/25

**Stormwater Utility Fund
Fund Summary**

	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Variance with Budget (\$)	Variance with Budget (%)
Revenues and Other Sources					
Federal Grants	210,000	-	210,000	-	0.0%
Charges for Services	1,501,500	1,522,983	1,518,500	17,000	1.1%
Interest Income	10,000	19,000	19,000	9,000	90.0%
Total	\$ 1,721,500	\$ 1,541,983	\$ 1,747,500	\$ 26,000	1.5%
Expenses and Other Uses					
Personnel	947,302	951,557	1,018,856	71,554	7.6%
Operations & Maintenance	369,159	369,159	425,834	56,675	15.4%
Capital Outlay	506,000	141,000	735,000	229,000	45.3%
Cash Total *	\$ 1,822,461	\$ 1,461,716	\$ 2,179,690	\$ 357,229	19.6%
Increase/(Decrease)	\$ (100,961)	\$ 80,267	\$ (432,190)		
Beginning Fund Balance			1,003,379		
Ending Fund Balance			\$ 571,189		

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



Revenue Summary

Revenue for FY 24/25 is forecasted to total \$130,771,170. In comparison to the FY 23/24 budget, revenue is projected to increase by approximately \$26.7 million, or 25.7%. This increase is mainly attributable to the Water Utility proposing to issue debt totaling \$20,000,000 in FY 24/25 to fund water infrastructure projects, as well as due to local sales tax, water sales, and grants.

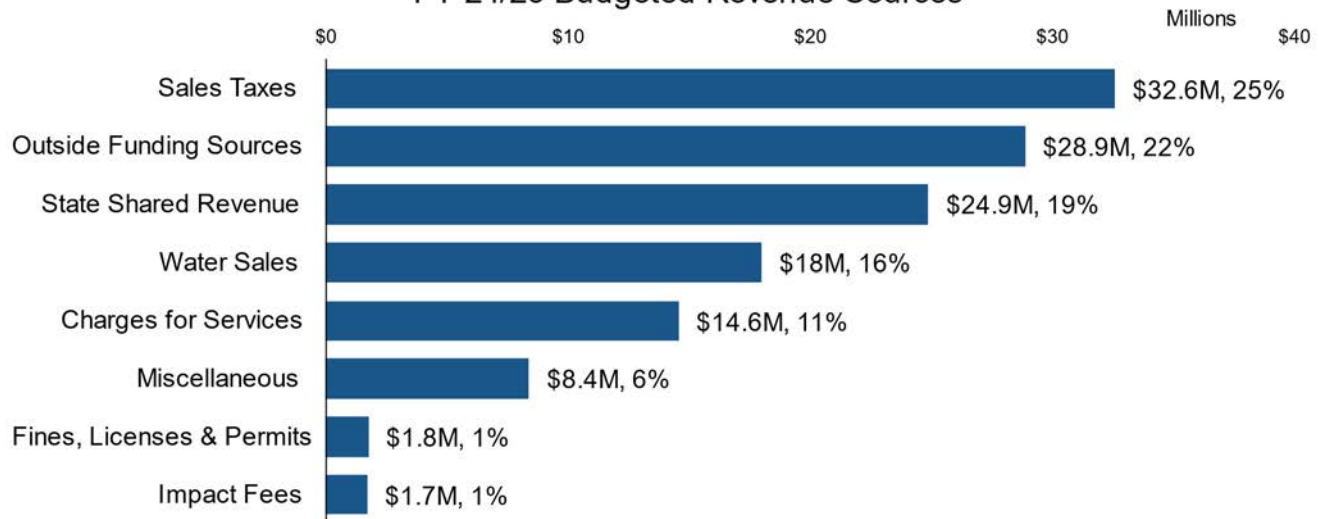
Revenues remain difficult to forecast due to the many uncertainties that still exist in the national economy and high inflation. With that in mind, projections remain conservative while still attempting to be as accurate as possible. The Town expects a mild recession in the U.S. economy and low growth in the Arizona economy over the next fiscal year. Revenues related to consumer spending are expected to see modest growth for FY 24/25. Local sales tax revenues are expected to increase by \$2.5 million, or 8.2% when compared to FY 23/24. The bulk of these increases are anticipated in the contracting, remote seller, and utilities categories.

Revenues associated with commercial development are projected to increase in the upcoming fiscal year based on the expected timing of known projects.

Overall, state shared revenues are anticipated to decrease approximately \$2.4 million or 8.8% compared to the prior fiscal year, offsetting almost all the expected gains in local sales tax. State shared income tax revenues are expected to decrease 19.3%, state sales tax revenues are expected to increase 2.1%, highway user fund revenues are forecasted to decrease slightly at 0.6%, and vehicle license tax is expected to decrease 2% over the prior year. The decrease in state shared income tax revenues is due to implementation of the 2.5% individual flat tax.

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

FY 24/25 Budgeted Revenue Sources





Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
General Fund						
Local Sales Tax:						
Local Sales Tax	27,048,414	27,213,164	25,633,318	26,696,408	27,993,025	9.2%
Cable Franchise Fees	756,388	763,311	765,000	723,030	715,800	-6.4%
Total Local Sales Tax	27,804,802	27,976,475	26,398,318	27,419,438	28,708,825	8.8%
License & Permit Fees:						
Business Licenses & Permits	211,085	206,005	205,000	200,000	200,200	-2.3%
Residential Building Permits	1,414,601	1,085,416	1,090,118	1,210,582	951,806	-12.7%
Commercial Building Permits	594,623	1,042,431	250,000	350,000	360,856	44.3%
Sign Permits	24,925	25,557	20,000	20,000	20,020	0.1%
Special Inspection Fees	10,230	12,936	8,000	10,000	10,010	25.1%
Grading Permit Fees	59,337	115,994	65,000	25,000	25,025	-61.5%
Road Permits	(50)	-	-	-	-	0.0%
Floodplain Use Permits	2,235	7,030	4,000	25,000	25,025	525.6%
Fire Permits & Fees	73,094	147,644	75,000	80,000	80,080	6.8%
Total License & Permit Fees	2,390,080	2,643,013	1,717,118	1,920,582	1,673,022	-2.6%
Federal Grants:						
DEA Overtime Reimbursement	28,045	21,992	41,415	25,000	41,415	0.0%
Miscellaneous Federal Grants	5,592,372	146,300	-	20,765	-	0.0%
HIDTA-DEA	96,218	116,200	90,000	100,000	40,000	-55.6%
GOHS	42,101	80,339	71,000	71,000	48,000	-32.4%
Homeland Security	177,764	214,844	380,000	380,000	380,000	0.0%
Total Federal Grants	5,936,500	579,259	582,415	596,765	509,415	-12.5%
State Grants:						
School Resource Officers	-	-	-	72,486	75,567	0.0%
Misc State Grants	69,413	74,267	75,000	75,000	75,000	0.0%
Total State Grants	69,413	74,267	75,000	147,486	150,567	100.8%
State/County Shared:						
State Income	6,174,401	9,082,721	12,839,525	12,779,535	10,357,064	-19.3%
State Sales	6,637,079	7,077,517	7,207,659	7,411,231	7,358,086	2.1%
Vehicle License Tax	2,270,326	2,421,489	2,582,388	2,428,421	2,530,630	-2.0%
Smart & Safe	235,954	271,786	323,650	292,332	334,627	3.4%
Opioid Settlement	-	116,120	-	-	-	0.0%
Total State/County Shared	15,317,760	18,969,633	22,953,222	22,911,519	20,580,407	-10.3%
Other Intergovernmental:						
School Resource Officers	61,209	65,000	90,000	90,000	90,000	0.0%
RTA Reimbursements	1,518,846	1,778,249	1,774,000	1,774,000	1,886,000	6.3%
PCLD Reimbursements	6,178	14,272	5,500	5,500	5,555	1.0%
Animal Control Revenues	88,586	-	-	-	-	0.0%
Total Other Intergovernmental	1,674,819	1,857,521	1,869,500	1,869,500	1,981,555	6.0%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Charges for Services:						
Court Costs	157,338	132,872	135,000	105,000	135,000	0.0%
Public Defender Fees	200	-	2,400	-	-	-100.0%
Zoning & Subdivision Fees	83,601	80,064	65,000	45,000	65,000	0.0%
User Fees - Swimming Pool	545,171	437,575	466,000	513,141	512,340	9.9%
User Fees - Fields & Courts	149,438	173,685	186,840	192,843	193,000	3.3%
User Fees - Miscellaneous	201,057	231,893	144,000	142,000	151,000	4.9%
Copy Services	227	-	350	-	-	-100.0%
General Government Other	1,833	700	800	300	300	-62.5%
Police Report Copying	6,519	7,052	6,500	7,100	7,100	9.2%
Police Other	4,114	14,442	5,000	9,000	5,000	0.0%
Engineer Plan Review Fees	20,750	25,765	51,000	27,000	27,000	-47.1%
Farebox	(1,676)	(1,407)	40,000	(300)	-	-100.0%
Administrative Services	1,284,684	1,648,966	1,897,065	1,653,935	1,701,759	-10.3%
Real Property Rental Income	104,136	107,195	101,223	105,980	105,980	4.7%
Maps	50	200	80	100	100	25.0%
Impound Processing	18,925	17,850	19,000	15,000	15,000	-21.1%
Pawn Slips	-	300	300	300	300	0.0%
Police Fingerprinting	9,670	9,970	9,000	9,600	9,600	6.7%
Concession Sales	353	279	-	300	300	0.0%
Public Record Request Fees	1,412	1,679	1,400	1,400	1,400	0.0%
Court Security Fee	58,759	20,000	57,000	20,000	20,000	-64.9%
Public Art In Lieu Fees	-	-	16,288	16,288	16,288	0.0%
Facility Maintenance Services	12,291	-	-	-	-	0.0%
Total Charges for Services	2,658,852	2,909,080	3,204,246	2,863,987	2,966,467	-7.4%
Fines:						
Fines	132,636	84,454	125,000	55,000	55,000	-56.0%
Total Fines	132,636	84,454	125,000	55,000	55,000	-56.0%
Interest Income:						
Interest - Investments	171,735	283,263	300,000	500,000	400,000	33.3%
Total Interest Income	171,735	283,263	300,000	500,000	400,000	33.3%
Miscellaneous:						
Donations	6,825	1,641,102	-	-	-	0.0%
Miscellaneous	27,655	343,107	15,000	305,851	20,000	33.3%
Special Events	1,740	7,225	4,000	31,500	4,000	0.0%
Insurance Recoveries	-	-	-	8,910	-	0.0%
In-Lieu Income	224,391	238,318	234,000	200,000	200,000	-14.5%
Sale of Assets	8,731	16,924	10,000	219	5,000	-50.0%
Total Miscellaneous	269,342	2,246,676	263,000	546,480	229,000	-12.9%
TOTAL GENERAL FUND	56,425,939	57,623,641	57,487,819	58,830,757	57,254,258	-0.4%
Highway Fund						
License & Permit Fees:						
Road Permits	28,838	27,565	25,000	25,000	25,000	0.0%
Total License & Permit Fees	28,838	27,565	25,000	25,000	25,000	0.0%
State/County Shared:						
Highway User	3,979,751	4,129,268	4,334,608	4,334,608	4,307,805	-0.6%
Total State/County Shared	3,979,751	4,129,268	4,334,608	4,334,608	4,307,805	-0.6%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Interest Income:						
Interest - Investments	12,557	174,391	70,000	150,000	150,000	114.3%
Total Interest Income	12,557	174,391	70,000	150,000	150,000	114.3%
Miscellaneous:						
Miscellaneous	102	5,925	2,000	2,000	2,000	0.0%
Insurance Recoveries	7,158	1,881	1,000	13,625	1,000	0.0%
Total Miscellaneous	7,260	7,806	3,000	15,625	3,000	0.0%
TOTAL HIGHWAY FUND	4,028,406	4,339,030	4,432,608	4,525,233	4,485,805	1.2%
Grants & Contributions Fund						
Federal Grants:						
Federal Grants			2,204,800			
GOHS	94,730	14,034	127,000	127,000	174,000	37.0%
Miscellaneous Federal Grants	1,150	3,631,034	2,463,800	959,800	3,620,366	46.9%
Homeland Security	105,207	50,000	13,500	13,500	242,500	1696.3%
Total Federal Grants	201,087	3,695,068	2,604,300	1,100,300	4,036,866	55.0%
State Grants:						
Miscellaneous State Grants	-	19,867	123,400	123,400	753,400	510.5%
Opioid Settlement	-	-	100,000	100,000	100,000	0.0%
Total State Grants	-	19,867	223,400	223,400	853,400	282.0%
Interest Income:						
Interest - Investments	123	53,863	25,000	25,000	25,000	0.0%
Total Interest Income	123	53,863	25,000	25,000	25,000	0.0%
Miscellaneous:						
Donations	-	-	13,000	13,000	26,000	100.0%
Miscellaneous	-	-	547,000	-	500,000	-8.6%
Total Miscellaneous	-	-	560,000	13,000	526,000	-6.1%
TOTAL GRANTS & CONTRIBUTIONS FUND	201,210	3,768,798	3,412,700	1,361,700	5,441,266	59.4%
Seizures & Forfeitures Funds						
Interest Income:						
Interest - Investments	1,422	8,105	3,000	10,000	5,000	66.7%
Total Interest Income	1,422	8,105	3,000	10,000	5,000	66.7%
Miscellaneous:						
Forfeitures	100,592	46,177	100,000	100,000	100,000	0.0%
Total Miscellaneous	100,592	46,177	100,000	100,000	100,000	0.0%
TOTAL SEIZURES & FORFEITURES FUNDS	102,014	54,282	103,000	110,000	105,000	1.9%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Community Center Fund						
Local Sales Tax:						
Local Sales Tax	3,535,507	3,713,654	3,726,016	3,803,267	3,879,440	4.1%
Total Local Sales Tax	3,535,507	3,713,654	3,726,016	3,803,267	3,879,440	4.1%
Charges for Services:						
User Fees - Daily Drop-In	52,777	57,289	50,500	76,000	76,000	50.5%
User Fees - Member Dues	672,816	732,111	660,000	823,800	832,038	26.1%
User Fees - Recreation Programs	410,986	397,573	380,000	385,000	388,850	2.3%
Rental Income	101,660	116,827	85,300	89,174	89,164	4.5%
Concession Sales	143	103	100	130	100	0.0%
Management Contract Revenues	4,726,345	4,996,327	4,609,486	5,183,890	5,240,575	13.7%
Total Charges for Services	5,964,727	6,300,230	5,785,386	6,557,994	6,626,727	14.5%
Interest Income:						
Interest - Investments	28,785	50,784	35,000	35,000	16,682	-52.3%
Total Interest Income	28,785	50,784	35,000	35,000	16,682	-52.3%
Miscellaneous:						
Miscellaneous	160,533	159,050	159,050	159,050	159,050	0.0%
Special Events	-	3,000	3,000	3,500	3,500	16.7%
Sale of Assets	-	11,293	-	1,518	-	0.0%
Insurance Recoveries	7,261	-	-	-	-	0.0%
Total Miscellaneous	167,794	173,343	162,050	164,068	162,550	0.3%
TOTAL COMMUNITY CENTER FUND	9,696,813	10,238,011	9,708,452	10,560,329	10,685,399	10.1%
Municipal Debt Service Fund						
Interest Income:						
Interest - Investments	7,225	141,360	60,000	135,000	135,000	125.0%
Total Interest Income	7,225	141,360	60,000	135,000	135,000	125.0%
Federal Grants:						
Miscellaneous Grants	33,289	13,976	25,146	25,146	19,975	-20.6%
Total Federal Grants	33,289	13,976	25,146	25,146	19,975	-20.6%
Miscellaneous:						
Miscellaneous	95,776	93,082	100,000	93,082	100,000	0.0%
Total Miscellaneous	95,776	93,082	100,000	93,082	100,000	0.0%
TOTAL MUNICIPAL DEBT SERVICE FUND	136,290	248,418	185,146	253,228	254,975	37.7%
Oracle Road Debt Service Fund						
Interest Income:						
Special Assessments	20	-	-	-	-	0.0%
Total Interest Income	20	-	-	-	-	0.0%
TOTAL ORACLE RD DEBT SERVICE FUND	20	-	-	-	-	0.0%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Townwide Roadway Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	251,914	157,020	236,810	245,680	223,820	-5.5%
Commercial Impact Fees	62,498	67,317	50,000	-	6,207	-87.6%
Total Impact Fees	314,412	224,337	286,810	245,680	230,027	-19.8%
Interest Income:						
Interest - Investments	10,017	19,946	15,000	38,000	38,000	153.3%
Total Interest Income	10,017	19,946	15,000	38,000	38,000	153.3%
TOTAL ROADWAY IMPACT FEE FUND	324,429	244,283	301,810	283,680	268,027	-11.2%
PAG/RTA Fund						
State Grants:						
PAG Reimbursements	70,000	5,000	30,000	30,000	-	-100.0%
RTA Reimbursements	-	566,239	-	721,574	17,000	0.0%
Total State Grants	70,000	571,239	30,000	751,574	17,000	-43.3%
Interest Income:						
Interest - Investments	4,978	7,489	7,000	65,000	50,000	614.3%
Total Interest Income	4,978	7,489	7,000	65,000	50,000	614.3%
Miscellaneous:						
Miscellaneous	11,218	-	-	-	-	0.0%
Total Miscellaneous	11,218	-	-	-	-	0.0%
Charges for Services:						
Real Property Rental Income	28,125	28,711	28,125	28,125	28,125	0.0%
Total Charges for Services	28,125	28,711	28,125	28,125	28,125	0.0%
TOTAL PAG/RTA FUND	114,321	607,439	65,125	844,699	95,125	46.1%
Parks & Recreation Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	206,112	122,590	133,280	72,000	158,042	18.6%
Commercial Impact Fees	-	20,647	-	-	2,422	0.0%
Total Impact Fees	206,112	143,237	133,280	72,000	160,464	20.4%
Interest Income:						
Interest - Investments	2,015	5,578	4,500	15,000	15,000	233.3%
Total Interest Income	2,015	5,578	4,500	15,000	15,000	233.3%
TOTAL PARKS IMPACT FEE FUND	208,127	148,815	137,780	87,000	175,464	27.4%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Police Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	74,210	33,664	34,034	40,000	42,389	24.5%
Commercial Impact Fees	10,672	17,970	5,000	-	1,646	-67.1%
Total Impact Fees	84,882	51,634	39,034	40,000	44,035	12.8%
Interest Income:						
Interest - Investments	623	246	200	350	350	75.0%
Total Interest Income	623	246	200	350	350	75.0%
TOTAL POLICE IMPACT FEE FUND	85,505	51,880	39,234	40,350	44,385	13.1%
Capital Fund						
State Grants:						
Misc State Grants	-	-	620,000	620,000	1,000,000	61.3%
Total State Grants	-	-	620,000	620,000	1,000,000	61.3%
Federal Grants:						
Misc Federal Grants	263,024	-	-	-	-	0.0%
Total Federal Grants	263,024	-	-	-	-	0.0%
Other Financing Sources:						
Bond Proceeds	25,367,224	-	-	-	-	0.0%
Total Other Financing Sources	25,367,224	-	-	-	-	0.0%
Interest Income:						
Interest - Investments	9,949	467,728	100,000	500,000	348,382	248.4%
Total Interest Income	9,949	467,728	100,000	500,000	348,382	248.4%
Miscellaneous:						
Vehicle Reserves	741,012	820,008	892,540	892,540	933,490	4.6%
Insurance Recoveries	13,695	51,229	15,000	40,000	15,000	0.0%
Donations	147,314	-	-	-	-	0.0%
Sale of Assets	150,796	113,204	100,000	100,000	100,000	0.0%
Miscellaneous	-	2,486	-	-	-	0.0%
Total Miscellaneous	1,052,817	986,927	1,007,540	1,032,540	1,048,490	4.1%
TOTAL CAPITAL FUND	26,693,014	1,454,655	1,727,540	2,152,540	2,396,872	38.7%
Benefit Self Insurance Fund						
Interest Income:						
Interest - Investments	14,174	30,234	25,000	50,000	50,000	100.0%
Total Interest Income	14,174	30,234	25,000	50,000	50,000	100.0%
Miscellaneous:						
Self Insurance Premiums - Employer	2,794,220	2,823,798	2,886,798	3,071,774	3,500,853	21.3%
Self Insurance Premiums - Employee	634,581	679,145	699,492	587,723	676,368	-3.3%
COBRA Premiums	23,375	65,133	68,000	60,179	67,401	-0.9%
Retiree Premiums	47,761	49,601	46,000	52,830	59,170	28.6%
Miscellaneous	370,693	893,033	564,561	426,025	392,961	-30.4%
Total Miscellaneous	3,870,630	4,510,710	4,264,851	4,198,531	4,696,753	10.1%
TOTAL BENEFIT SELF INSURANCE FUND	3,884,804	4,540,944	4,289,851	4,248,531	4,746,753	10.7%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Water Utility Fund						
Water Sales:						
Residential Water Sales	10,287,597	10,552,884	11,700,000	11,425,000	13,100,000	12.0%
Commercial Water Sales	974,823	1,034,275	1,080,000	1,085,000	1,170,000	8.3%
Irrigation Water Sales	1,388,934	1,381,212	1,669,000	1,800,000	2,069,000	24.0%
Turf Related Water Sales	1,367,924	1,232,238	1,386,000	1,425,000	1,412,000	1.9%
Construction Water Sales	387,264	339,074	225,000	265,000	249,000	10.7%
Total Water Sales	14,406,542	14,539,683	16,060,000	16,000,000	18,000,000	12.1%
Charges for Services:						
Engineer Plan Review Fees	1,779	2,837	2,000	3,300	3,000	50.0%
Construction Inspection Fees	44,798	6,475	10,000	6,220	5,000	-50.0%
Misc Service Revenue	33,102	29,095	25,000	46,000	25,000	0.0%
Backflow-Install Permit Fee	2,080	2,405	2,500	4,700	3,000	20.0%
Sewer Fees	388,564	388,768	390,000	391,000	400,000	2.6%
Late Fees	95,666	90,296	90,000	95,000	100,000	11.1%
NSF Fees	2,033	3,741	2,000	6,800	5,000	150.0%
Rain Sensors	23	-	-	8	-	0.0%
Meter Income	46,949	61,998	45,000	60,000	50,000	11.1%
New Service Establish Fees	100,960	75,495	100,000	65,000	75,000	-25.0%
Reconnect Fees	16,253	9,715	16,000	30,000	40,000	150.0%
Groundwater Preservation Fee	2,413,719	2,256,987	2,400,000	2,400,000	2,600,000	8.3%
Other	122,055	124,198	118,000	119,000	118,000	0.0%
Total Charges for Services	3,267,981	3,052,010	3,200,500	3,227,028	3,424,000	7.0%
Interest Income:						
Interest - Investments	48,278	107,411	100,000	205,000	100,000	0.0%
Total Interest Income	48,278	107,411	100,000	205,000	100,000	0.0%
Miscellaneous:						
Miscellaneous	660,332	121,930	-	20,270	-	0.0%
Insurance Recoveries	12,404	9,102	-	5,881	-	0.0%
Sale of Assets	15,404	11,000	-	12,600	-	0.0%
Total Miscellaneous	688,140	142,032	-	38,751	-	0.0%
Other Financing Sources:						
Loan Proceeds	-	-	-	-	8,000,000	0.0%
Total Other Financing Sources	-	-	-	-	8,000,000	0.0%
TOTAL WATER UTILITY FUND	18,410,941	17,841,136	19,360,500	19,470,779	29,524,000	52.5%
Water Resources Development Impact Fee Fund						
Impact Fees:						
Residential Impact Fees	1,089,528	1,576,047	760,053	1,400,000	1,092,177	43.7%
Non-Residential Impact Fees	77,558	242,336	143,296	454,066	178,664	24.7%
Total Impact Fees	1,167,086	1,818,383	903,349	1,854,066	1,270,841	40.7%
Interest Income:						
Interest - Investments	89,126	172,178	150,000	275,000	275,000	83.3%
Total Interest Income	89,126	172,178	150,000	275,000	275,000	83.3%
Other Financing Sources:						
Bond Proceeds	-	-	-	-	12,000,000	0.0%
Total Other Financing Sources	-	-	-	-	12,000,000	0.0%
TOTAL WRSDIF FUND	1,256,212	1,990,561	1,053,349	2,129,066	13,545,841	1186.0%



Revenue Schedule by Fund

Major Revenue Accounts	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Forecast FY 2024	Proposed FY 2025	% to Budget
Stormwater Utility Fund						
Federal Grants:						
Miscellaneous Federal Grants			210,000	-	210,000	0.0%
Total Federal Grants	-	-	210,000	-	210,000	0.0%
State Grants:						
Miscellaneous State Grants	16,906	-	-	-	-	0.0%
Total State Grants	16,906	-	-	-	-	0.0%
Charges for Services:						
Late Fees	1,155	310	1,500	-	1,500	0.0%
Stormwater Utility Fee	1,494,024	1,477,096	1,500,000	1,522,983	1,517,000	1.1%
Total Charges for Services	1,495,179	1,477,406	1,501,500	1,522,983	1,518,500	1.1%
Interest Income:						
Interest - Investments	4,597	11,683	10,000	19,000	19,000	90.0%
Total Interest Income	4,597	11,683	10,000	19,000	19,000	90.0%
Miscellaneous:						
Miscellaneous	2,774	-	-	-	-	0.0%
Total Miscellaneous	2,774	-	-	-	-	0.0%
TOTAL STORMWATER UTILITY FUND	1,519,456	1,489,089	1,721,500	1,541,983	1,747,500	1.5%
Recreation In Lieu Fee Fund						
Interest Income:						
Interest - Investments	80	91	100	500	500	400.0%
Total Interest Income	80	91	100	500	500	400.0%
TOTAL REC IN LIEU FEE FUND	80	91	100	500	500	400.0%
TOTAL REVENUE - ALL FUNDS	\$ 123,087,581	\$ 104,641,073	\$ 104,026,515	106,440,375	\$ 130,771,170	25.7%

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

Capital Expenditures by Fund

Fund	FY24/25 Proposed Budget	Operating/ CIP	Department
GENERAL FUND			
680 exterior lighting upgrade, LED T2519	9,000	Operating	Public Works
Replacement Shade Sails At RFP Playground (Carryover)	18,000	Operating	Parks & Rec
Run power to streets shed next to 680 maintenance bay T2515	6,500	Operating	Public Works
TH Building A - drinking fountain with bottle filler T2514	9,500	Operating	Public Works
TH Building A - Exterior RR Door Operators T2522	20,000	Operating	Public Works
TH Building C - LED Lighting upgrade T2518	7,000	Operating	Public Works
Town Hall Building F - Add ladder port for roof access T2511	3,000	Operating	Public Works
80 Amp Electric Vehicle Charging Station	7,000	Operating	Public Works
Bus Wrapping - recurring	6,800	Operating	Public Works
Connex Box at SPR	12,500	Operating	Parks & Rec
Equipment - Sprayer & Mowers - For Various Parks.	74,600	Operating	Parks & Rec
Equipment Major Rehabilitation	50,000	Operating	Public Works
Evidence Refrigerator	30,000	Operating	Police
MAVIC 3T Drone	12,000	Operating	Police
Motorola Radio Replacements - 8 Radios	50,000	Operating	Police
Replace ADA Pool Lift	12,500	Operating	Parks & Rec
Vehicle Outfitting not in Vehicle Purchase	25,000	Operating	Public Works
50' Towable Lift - Fleet Pool Equipment	67,000	CIP	
PD Evidence Facility HVAC Improvement	160,000	CIP	
Replace 911 Recording System	100,000	CIP	
TOTAL GENERAL FUND	\$ 680,400		
HIGHWAY FUND			
Operating Equipment & maintenance	25,000	Operating	Public Works
Accident Repair	10,000	Operating	Public Works
La Cañada Drive Mill/Overlay - CDO Bridge to Lambert Lane	1,310,000	CIP	
Magee Road Mill/Overlay - Northern to SR77	591,000	CIP	
Pavement Preservation - Roadways	3,150,000	Operating/CIP	Public Works
Rancho Vistoso Bridge Deck Repair over Honeybee Wash	35,000	CIP	
Streets & Drainage F450 Regular Cab 4X4 Dump Bed	105,000	Operating/CIP	Public Works
Streets & Drainage Tandem Axle Class 8 Truck with Dump body	255,000	Operating/CIP	Public Works
TOTAL HIGHWAY FUND	\$ 5,481,000		
GRANTS & CONTRIBUTIONS			
Pima County Middle Mile grant	100,000	Operating	Non-Dept
GOHS DUI Vehicle	108,000	Operating	Police
GOHS FARO	15,000	Operating	Police
K9 Donation Expenditures	26,000	Operating	Police
Stonegarden	242,500	Operating	Police
Rancho Vistoso Bridge Deck Repair over Honeybee Wash	650,000	CIP	
Transit Vehicles	1,907,239	Operating/CIP	Public Works
VTNP Revegetation and Beautification	4,000,000	CIP	
TOTAL GRANTS & CONTRIBUTIONS	\$ 7,048,739		

Capital Expenditures by Fund

Fund	FY24/25 Proposed Budget	Operating/ CIP	Department
COMMUNITY CENTER FUND			
76016 - Add ladder Port for roof access T2512	3,000	Operating	Parks & Rec
76016 - Pusch Ridge - Add ladder Port for roof access T2510	3,000	Operating	Parks & Rec
76016 - Replace deteriorated siding on roof. T2513	10,000	Operating	Parks & Rec
76016 - CRC Overlook Ice Machine Repair/Partial Replacement	18,500	Operating	Parks & Rec
Replace CRC Public Ice/Water Machines - Fitness and Golf	25,000	Operating	Parks & Rec
CC Men's Jacuzzi to Outdoor Accessed Restroom	300,000	CIP	
Community Center Flat Roof Surface Replacement	223,000	CIP	
CRC Golf Maintenance Sewer Connection	125,000	CIP	
CRC Restaurant Cooler/Freezer Modernization and Floor Repair	75,000	CIP	
Equipment Replacement (Golf Maintenance) - Reelmaster Mower	105,000	CIP	
Golf Conquistador Lake Dredging	80,000	CIP	
Golf John Deere Tractor Replacement	125,000	CIP	
Pusch Ridge Tennis Bleachers and ADA Accessibility	200,000	CIP	
Pusch Ridge Turf Reduction	75,000	CIP	
Pusch Ridge Golf Bridge Repair	400,000	CIP	
Vistoso Trails Nature Preserve Site Improvements	200,000	CIP	
VTNP Maintenance Facility Roof Repair and Security	210,000	CIP	
TOTAL COMMUNITY CENTER FUND	\$ 2,177,500		
CAPITAL FUND			
Capacity for unplanned vehicle accidents/losses	50,000	Operating	Non-Dept
680 Fuel Station Renovation	450,000	CIP	
ADA/Safety Walkway Concrete Improvements System Wide	150,000	CIP	
Community Center Elevator and Entryway Improvements	1,565,490	CIP	
Fleet F150 Super Cab EV	58,000	CIP	
Fuel Management Software (Gasboy Replacement)	70,000	CIP	
MUP – Phase II - Naranja Dr. (La Cañada Dr to Naranja Park entrance)	165,000	CIP	
Parks Maintenance Toro Reelmaster Mower Replacement	85,000	CIP	
Pavement Preservation - Non Roadways	233,400	CIP	
Steam Pump Ranch Farmer's Market Structure Upgrade	250,000	CIP	
Town Court Expansion	2,948,488	CIP	
Traffic Camera Video Recording System	110,000	CIP	
Upgrade Desktop Operating Systems	200,000	CIP	
Vehicle Replacement Program	1,705,960	CIP	
TOTAL CAPITAL FUND	\$ 8,041,338		

Capital Expenditures by Fund

Fund	FY24/25 Proposed Budget	Operating/ CIP	Department
WRSDIF FUND			
La Canada Booster Station Expansion	2,220,000	CIP	
La Posada Well Equipping	471,946	CIP	
NWRRDS (Independent) Booster Station at Partnered Reservoir	2,450,000	CIP	
NWRRDS (Independent) E-Zone main interconnect to Tangerine	1,600,000	CIP	
NWRRDS (Independent) Pipeline from Partnered Reservoir to indep. Res	4,000,000	CIP	
NWRRDS (Independent) Shannon Road Booster Station	400,000	CIP	
NWRRDS (Partnered) Pipeline Construction - Transmission Main	3,500,000	CIP	
NWRRDS (Partnered) Reservoir Construction	4,000,000	CIP	
NWRRDS (Partnered) Well Equipping, TRICO power to sites	1,200,000	CIP	
Steam Pump Well	543,494	CIP	
TOTAL WRSDIF FUND	\$ 20,385,440		
TWDIF FUND			
Rancho Vistoso & Woodburne Intersection	100,000	CIP	
TOTAL TWDIF FUND	\$ 100,000		
PAG/RTA FUND			
Bridge Operating Maintenance	50,000	Operating	Public Works
TOTAL PAG/RTA FUND	\$ 50,000		
WATER UTILITY FUND			
Booster Station Rehabilitation	100,000	CIP	
El Con/El Camino Diestro main and valve replacement	160,000	CIP	
Reclaimed Facility Booster Rehabilitation	320,000	CIP	
Reservoir Rehabilitation	200,000	CIP	
Vehicle Replacement Program	176,000	Operating/CIP	Water Utility
Water Meters- New Connections (based on 210 meters per year)	276,446	CIP	
Well Rehabilitation	220,000	CIP	
Control Systems - SCADA	265,000	CIP	
Big Wash Building Improvements	67,884	CIP	
TOTAL WATER UTILITY FUND	\$ 1,785,330		
STORMWATER UTILITY FUND			
General Culvert Cleaning	20,000	Operating	Public Works
General Infrastructure Maintenance	50,000	Operating	Public Works
Oro Valley Country Club Drainage and Pavement Improvement	300,000	CIP	
Sierra Wash @ Via Mandarin Culvert and Apron Rehabilitation	365,000	CIP	
TOTAL STORMWATER UTILITY FUND	\$ 735,000		
TOTAL TOWN CAPITAL OUTLAY	\$ 46,484,747		

Non-Departmental Expenditures 2024/2025

	General Fund	Grants and Contributions Fund	Capital Fund	Benefit Self Insurance Fund	Municipal Debt Service Fund	Total
OPERATIONS & MAINTENANCE						
Admin building office supplies	25,000	-	-	-	-	25,000
ADOR Tax Modernization Fee	38,530	-	-	-	-	38,530
Amazon Prime membership	1,500	-	-	-	-	1,500
Annexation Expenses	10,000	-	-	-	-	10,000
Arbitrage rebate and trustee services	-	-	-	-	10,000	10,000
Backflow testing; flag cleaning and repair	1,000	-	-	-	-	1,000
Benefit Self Insurance Costs	-	-	-	4,746,753	-	4,746,753
Boards and commissions training	5,000	-	-	-	-	5,000
Budget Capacity for unforeseen Grants/Donations	-	500,000	-	-	-	500,000
County services - custody of prisoners	145,000	-	-	-	-	145,000
General Liability and Property Insurance	985,759	-	-	-	-	985,759
Health Clinic Costs	145,324	-	-	-	-	145,324
Innovest Annual Billing/Retirement Plan Consulting	25,000	-	-	-	-	25,000
Municipal Firefighters Cancer Reimbursement	125,000	-	-	-	-	125,000
Natural Gas/Electricity - Admin bldg. & Health Clinic	55,000	-	-	-	-	55,000
Non-Enterprise Fund Vehicle Reserves	933,490	-	-	-	-	933,490
Pima County Recorder	500	-	-	-	-	500
PPEP Crew Services	25,000	-	-	-	-	25,000
Regional Partnerships - Chamber	42,500	-	-	-	-	42,500
Regional Partnerships - Children's Museum OV	75,000	-	-	-	-	75,000
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	10,000	-	-	-	-	10,000
Sponsorship of Annual Business Summit with Chamber	3,000	-	-	-	-	3,000
UA Center for Innovation	30,000	-	-	-	-	30,000
Veterans Court Equipment	11,000	-	-	-	-	11,000
Water and Sewage - Admin Bldg. & Health Clinic	8,000	-	-	-	-	8,000
Bank Fees/Charges	15,000	-	-	-	-	15,000
Total Operations & Maintenance	\$ 2,721,603	\$ 500,000	\$ -	\$ 4,746,753	\$ 10,000	\$ 7,978,356
CAPITAL OUTLAY						
Pima County Middle Mile grant expenditures	-	100,000	-	-	-	100,000
Capacity for unplanned vehicle accidents/losses	-	-	50,000	-	-	50,000
CIP - PD Evidence Facility HVAC Improvement	160,000	-	-	-	-	160,000
CIP - Replace 911 Recording System	100,000	-	-	-	-	100,000
CIP - 50' Towable Lift - Fleet Pool Equipment	67,000	-	-	-	-	67,000
Total Capital Outlay	\$ 327,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 477,000
DEBT SERVICE						
Principal Payments						
Aquatic Center Bond Principal - General Fund	-	-	-	-	200,000	200,000
CREBS Principal	-	-	-	-	155,000	155,000
Series 2015 Refunding Principal - General Fund (67%)	-	-	-	-	297,480	297,480
Series 2016 Energy Eff. Bond Community Center Fund	-	-	-	-	146,000	146,000
Series 2017 (2007) Refunding - General Fund	-	-	-	-	130,494	130,494
Series 2018 FY2025 (total principal payment)	-	-	-	-	129,000	129,000
Series 2021 P&R FY2025 principal	-	-	-	-	715,000	715,000
Series 2021 Pension Obligation Bonds principal	-	-	-	-	960,000	960,000
Interest Payments						
Aquatic Center Bond Interest - General Fund	-	-	-	-	26,718	26,718
CREBS Interest	-	-	-	-	36,318	36,318
Series 2015 Refunding Interest - General Fund	-	-	-	-	8,599	8,599
Series 2016 Energy Efficiency Project Bonds	-	-	-	-	26,224	26,224
Series 2017 Refunding - Interest - General Fund	-	-	-	-	8,163	8,163
Series 2018 (25%)	-	-	-	-	42,718	42,718
Series 2021 P&R	-	-	-	-	829,925	829,925
Series 2021 Pension Obligation Bonds	-	-	-	-	308,715	308,715
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 4,020,354	\$ 4,020,354
Total Non-Departmental Expenditures	\$ 3,048,603	\$ 600,000	\$ 50,000	\$ 4,746,753	\$ 4,030,354	\$ 12,475,710

FTE Changes from Prior Fiscal Year by Division

FY 2023/24 Adopted FTEs	423.71		
CLERK		POLICE	
Office Assistant	0.52	Lead Police officer	1.00
Senior Office Specialist	(1.00)	Police Officer	(1.00)
Town Clerk Specialist	<u>1.00</u>	Police Records Specialist II	4.00
	<u>0.52</u>	Police Records Specialist	<u>(4.00)</u>
TOWN MANAGER			<u>-</u>
Management Analyst	1.00 (b)	PUBLIC WORKS - ADMINISTRATION	
Constituent Services Coordinator	1.00 (b)	Heavy Equipment Operator III	1.00
Procurement Specialist	<u>(1.00) (a)</u>	Heavy Equipment Operator II	<u>(1.00)</u>
	<u>1.00</u>		<u>-</u>
COMMUNITY AND ECONOMIC DEVELOPMENT		PUBLIC WORKS - FLEET AND FACILITIES MAINTENANCE	
Business Strategies Coordinator	1.00	Facilities Maintenance Technician III	1.00
Economic Development Specialist	(1.00)	Facilities Maintenance Technician II	1.00
Office Assistant	(0.53)	Facilities Maintenance Technician I	(2.00)
Senior Office Assistant	<u>1.00</u>	Senior Office Specialist	<u>1.00 (a)</u>
	<u>0.48</u>		<u>1.00</u>
HUMAN RESOURCES		PUBLIC WORKS - STORMWATER	
Emergency Mgmt. & Safety Coordinator	<u>1.00 (b)</u>	Heavy Equipment Operator III	1.00
	<u>1.00</u>	Heavy Equipment Operator II	<u>(1.00)</u>
INFORMATION TECHNOLOGY			<u>-</u>
Management Analyst	(1.00) (b)	PUBLIC WORKS - TRANSIT	
Constituent Services Coordinator	(1.00) (b)	Transit Supervisor	1.11
Emergency Mgmt. & Safety Coordinator	(1.00) (b)	Transit Specialist	0.38
Cybersecurity Analyst	(1.00)	Transit Crew Leader	(1.00)
Cybersecurity Applications Analyst	1.00	Transit Dispatcher	(0.26)
Database Analyst	1.00	Transit Driver	<u>(0.23)</u>
Network Administrator	(1.00)		<u>-</u>
Network Administrator II	1.00	PUBLIC WORKS - TRANSPORTATION ENGINEERING	
Senior GIS Administrator	<u>(1.00)</u>	Senior Traffic Technician	(1.00)
	<u>(3.00)</u>	Traffic Technician III	1.00
TOWN COURT		Traffic Technician III	1.00
Court Clerk II	2.00	Traffic Technician I	<u>(1.00)</u>
Court Clerk I	(2.00)		<u>-</u>
Court Security Manager	<u>0.03</u>	WATER UTILITY	
	<u>0.03</u>	Water Utility Analyst	1.00
PARKS AND RECREATION - RECREATION AND CULTURE		Customer Service Supervisor	<u>(1.00)</u>
Assistant Recreation Manager	1.00		<u>-</u>
Recreation Supervisor	(1.00)		
Recreation Aide	<u>(0.03)</u>		
	<u>(0.03)</u>		
PARKS AND RECREATION - AQUATICS			
Lifeguard Supervisor	0.75		
Shift Leader	<u>(0.48)</u>		
	<u>0.27</u>		
PARKS AND RECREATION - COMMUNITY CENTER			
Lifeguard Supervisor	0.25		
Shift Leader	<u>(0.24)</u>		
	<u>0.01</u>		
		Net Change All Departments	<u>1.27</u>
		FY 2024/25 Proposed FTEs	<u>424.98</u>

(a) Position transferred from one department to another and reclassified.

(b) Position transferred from one department to another.

CLERK

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.96	3.96	4.48	0.52
% of Towns FTEs			1.05%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	428,728	419,897	564,966	145,069
Total Expenditures	428,728	419,897	564,966	145,069

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	374,567	394,847	468,216	73,369
Operations & Maintenance	54,161	25,050	96,750	71,700
Total Expenditures	428,728	419,897	564,966	145,069

Significant Changes

- The increase of 0.52 FTE is due to a reclassification of an office assistant position from part-time to full-time.
- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due to costs related to primary and general elections to be held in FY 2024/25.

COMMUNITY & ECONOMIC DEVELOPMENT (CED)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	334,462	354,184	373,645	19,461
Permitting	1,195,324	1,160,335	1,202,026	41,691
Planning	723,530	1,190,567	1,094,310	(96,257)
Inspection and Compliance	728,204	777,800	813,871	36,071
Economic Development	167,163	399,559	805,483	405,924
Total	3,148,683	3,882,445	4,289,335	406,890

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	28.78	28.78	29.26	0.48
% of Towns FTEs			6.89%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	3,148,683	3,882,445	4,289,335	406,890
Total Expenditures	3,148,683	3,882,445	4,289,335	406,890

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,771,224	3,058,889	3,196,366	137,477
Operations & Maintenance	377,459	823,556	1,092,969	269,413
Total Expenditures	3,148,683	3,882,445	4,289,335	406,890

CED - Administration

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	334,462	354,184	373,645	19,461
Total Expenditures	334,462	354,184	373,645	19,461

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	326,035	343,784	363,245	19,461
Operations & Maintenance	8,427	10,400	10,400	-
Total Expenditures	334,462	354,184	373,645	19,461

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.

CED - Permitting

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	9.48	9.48	-
% of Towns FTEs			2.23%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,195,324	1,160,335	1,202,026	41,691
Total Expenditures	1,195,324	1,160,335	1,202,026	41,691

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	995,619	1,032,370	1,069,671	37,301
Operations & Maintenance	199,705	127,965	132,355	4,390
Total Expenditures	1,195,324	1,160,335	1,202,026	41,691

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due primarily to credit card payment fees.

CED - Planning

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	8.30	8.30	8.78	0.48
% of Towns FTEs			2.07%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	723,530	1,190,567	1,094,310	(96,257)
Total Expenditures	723,530	1,190,567	1,094,310	(96,257)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	638,499	837,037	880,481	43,444
Operations & Maintenance	85,031	353,530	213,829	(139,701)
Total Expenditures	723,530	1,190,567	1,094,310	(96,257)

Significant Changes

- The increase in 0.48 FTE is a part-time office assistant position in FY 2023/24 to assist with the new General Plan, this position was originally budgeted in FY 2023/24 as a contracted employee in operations & maintenance.
- The increase in personnel costs is due to: 1) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates; 2) transfer of contracted personnel to Town personnel.
- The decrease in Operations & Maintenance is due to: 1) transfer of contracted personnel to Town personnel; 2) one-time costs in FY 2023/24 related to the General Plan.

CED – Inspection & Compliance

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	728,204	777,800	813,871	36,071
Total Expenditures	728,204	777,800	813,871	36,071

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Budget	Budget	Change
Personnel	718,372	745,730	767,577	21,847
Operations & Maintenance	9,832	32,070	46,294	14,224
Total Expenditures	728,204	777,800	813,871	36,071

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is primarily due to 2nd party on-call inspection services.

CED – Economic Development

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	1.00	1.00	1.00	-
% of Towns FTEs			0.24%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	167,163	399,559	805,483	405,924
Total Expenditures	167,163	399,559	805,483	405,924

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	92,699	99,968	115,392	15,424
Operations & Maintenance	74,464	299,591	690,091	390,500
Total Expenditures	167,163	399,559	805,483	405,924

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due to the transfer of tourism and marketing expenditures previously budgeted in non-departmental.

COUNCIL

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	197,986	209,203	241,105	31,902
Total Expenditures	197,986	209,203	241,105	31,902

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	78,826	78,825	78,833	8
Operations & Maintenance	119,160	130,378	162,272	31,894
Total Expenditures	197,986	209,203	241,105	31,902

Significant Changes

- The increase in Personnel is due to an increase in workers' compensation rates.
- The increase in Operations & Maintenance is primarily due to: 1) special event costs for Town of Oro Valley 50th anniversary; 2) cost for the annual Town Council retreat transferred from the Town Manager's Office.

TOWN COURT

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	8.98	9.46	9.48	0.03
% of Towns FTEs			2.23%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	357,669	327,105	394,847	67,742
Total Expenditures	357,669	327,105	394,847	67,742

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	644,193	760,239	890,260	130,021
Operations & Maintenance	178,234	250,423	224,950	(25,473)
Capital Outlay	38,759	-	-	-
Total Expenditures	861,186	1,010,662	1,115,210	104,548

Significant Changes

- The increase of 0.3 FTE is due to increased hours of the Probation Compliance Officer and Court Security Manager offset by a decrease in Court Security Coordinator hours.
- The increase in Personnel is due to: 1) Market adjustment for eligible employees for FY 2024/25 and increased premiums for health insurance; 2) a contracted employee for part of FY2023/24 is budgeted as a Town employee in FY2024/25.
- The decrease in Operations & Maintenance is primarily due to transferring general liability insurance costs to non-departmental.

FINANCE

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.20	6.20	6.20	-
% of Towns FTEs			1.46%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	888,629	850,456	867,790	17,334
Total Expenditures	888,629	850,456	867,790	17,334

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	821,211	763,346	804,485	41,139
Operations & Maintenance	67,418	87,110	63,305	(23,805)
Capital Outlay	-	-	-	-
Total Expenditures	888,629	850,456	867,790	17,334

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is primarily due to one-time professional audit services in FY 2023/24.

HUMAN RESOURCES

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	4.00	4.00	5.00	1.00
% of Towns FTEs			1.18%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	545,050	590,520	764,022	173,502
Total Expenditures	545,050	590,520	764,022	173,502

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	456,491	463,485	595,771	132,286
Operations & Maintenance	88,559	127,035	168,251	41,216
Total Expenditures	545,050	590,520	764,022	173,502

Significant Changes

- The increase in 1.00 FTE is due to transfer of the Emergency Management and Safety Coordinator position from Information Technology in FY 2023/24.
- The increase in Personnel is due to: 1) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates; 2) transfer of the Emergency Management and Safety Coordinator position from Information Technology in FY 2023/24.
- The increase in Operations & Maintenance is due to travel & training and contracted professional services

INFORMATION TECHNOLOGY

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	16.80	18.80	15.80	(3.00)
% of Towns FTEs			3.72%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	4,513,490	6,271,309	6,007,794	(263,515)
Total Expenditures	4,513,490	6,271,309	6,007,794	(263,515)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,844,742	2,187,859	1,920,544	(267,315)
Operations & Maintenance	2,636,340	4,083,450	4,087,250	3,800
Capital Outlay	32,408	-	-	-
Total Expenditures	4,513,490	6,271,309	6,007,794	(263,515)

Significant Changes

- The decrease in 3.00 FTEs is due to the transfer of a Management Analyst (1.00 FTE) and Constituent Services Coordinator (1.00 FTE) to Town Manager's Office, and the Emergency Mgmt. & Safety Coordinator (1.0 FTE) to Human Resources in FY 2023/24.
- The decrease in Personnel is due to the transfer of 3.00 FTE to other departments partially offset by a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.

LEGAL

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.00	7.00	7.00	-
% of Towns FTEs			1.65%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,030,534	1,132,503	1,175,996	43,493
Total Expenditures	1,030,534	1,132,503	1,175,996	43,493

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	838,639	963,063	1,007,056	43,993
Operations & Maintenance	191,895	169,440	168,940	(500)
Capital Outlay	-	-	-	-
Total Expenditures	1,030,534	1,132,503	1,175,996	43,493

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.

TOWN MANAGER'S OFFICE

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	865,191	1,075,811	1,195,238	119,427
Communications	489,099	562,905	547,734	(15,171)
Total	1,354,290	1,638,716	1,742,972	104,256

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	11.38	11.38	12.38	1.00
% of Towns FTEs			2.92%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,354,290	1,638,716	1,742,972	104,256
Total Expenditures	1,354,290	1,638,716	1,742,972	104,256

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,230,961	1,438,053	1,565,843	127,790
Operations & Maintenance	123,329	200,663	177,129	(23,534)
Total Expenditures	1,354,290	1,638,716	1,742,972	104,256

TOWN MANAGER'S OFFICE - ADMINISTRATION

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	7.38	7.38	8.38	1.00
% of Towns FTEs			1.97%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	865,191	1,075,811	1,195,238	119,427
Total Expenditures	865,191	1,075,811	1,195,238	119,427

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	841,284	1,028,260	1,133,111	104,851
Operations & Maintenance	23,907	47,551	62,127	14,576
Total Expenditures	865,191	1,075,811	1,195,238	119,427

Significant Changes

- The increase in 1.00 FTE is due to: 1) the transfer of a Management Analyst (1.00 FTE), and Constituent Services Coordinator (1.00 FTE) from IT in FY 2023/24; 2) the transfer out of the Procurement Specialist (1.00 FTE) position to Public Works - Fleet & Facility Maintenance.
- The increase in personnel costs is due to: 1) the net transfer in of 1.00 FTE from IT; 2) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is primarily due to travel & training.

TOWN MANAGER'S OFFICE - COMMUNICATIONS

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	4.00	4.00	4.00	-
% of Towns FTEs			0.94%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	489,099	562,905	547,734	(15,171)
Total Expenditures	489,099	562,905	547,734	(15,171)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	389,677	409,793	432,732	22,939
Operations & Maintenance	99,422	153,112	115,002	(38,110)
Total Expenditures	489,099	562,905	547,734	(15,171)

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is due to special event costs for the Town's 50th anniversary celebration in FY 2023/24.

PARKS and RECREATION

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	546,848	564,730	542,371	(22,359)
Parks Management	1,480,205	1,884,981	1,898,390	13,409
Recreation and Culture	606,558	746,400	731,500	(14,900)
Aquatics	1,218,198	1,520,929	1,610,700	89,771
Community Center	7,106,027	6,727,482	7,443,468	715,986
Total	10,957,836	11,444,522	12,226,429	781,907

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	67.33	68.81	69.06	0.25
% of Towns FTEs			16.27%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	3,851,809	4,677,040	4,782,961	105,921
Grants & Contributions Fund	-	40,000	-	(40,000)
Community Center Fund	7,106,027	6,727,482	7,443,468	715,986
Total Expenditures	10,957,836	11,444,522	12,226,429	781,907

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	3,474,314	3,974,813	4,065,129	90,316
Operations & Maintenance	6,884,367	6,931,146	7,761,255	830,109
Capital Outlay	420,501	327,879	177,100	(150,779)
Debt Service	178,654	210,684	222,945	12,261
Total Expenditures	10,957,836	11,444,522	12,226,429	781,907

PARKS and RECREATION – ADMINISTRATION

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	3.00	3.00	3.00	-
% of Towns FTEs			0.71%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	546,848	564,730	542,371	(22,359)
Total Expenditures	546,848	564,730	542,371	(22,359)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	437,788	396,814	409,786	12,972
Operations & Maintenance	109,060	167,916	132,585	(35,331)
Total Expenditures	546,848	564,730	542,371	(22,359)

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is due to the transfer of general liability insurance costs to General Administration partially offset by added budget capacity for credit card fees.

PARKS and RECREATION – PARKS MANAGEMENT

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.44	13.92	13.92	-
% of Towns FTEs			3.28%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,480,205	1,884,981	1,898,390	13,409
Total Expenditures	1,480,205	1,884,981	1,898,390	13,409

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	700,146	921,831	900,875	(20,956)
Operations & Maintenance	705,937	790,450	904,915	114,465
Capital Outlay	74,122	172,700	92,600	(80,100)
Total Expenditures	1,480,205	1,884,981	1,898,390	13,409

Significant Changes

- The net decrease in Personnel is due to: 1) turnover in the Parks Maintenance Superintendent, Parks Maintenance Supervisor positions, and Parks Maintenance Workers; 2) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due to greater costs for water and sewage, ground maintenance, natural gas and electricity, and field supplies driven by the expansion of Naranja Park.
- The capital outlay consists of sprayer and mower equipment, and the replacement of playground shade sails (carryover from FY 2023/24.)

PARKS and RECREATION – RECREATION & CULTURE

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.70	6.70	6.67	(0.03)
% of Towns FTEs			1.57%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	606,558	706,400	731,500	25,100
Grants & Contributions Fund	-	40,000	-	(40,000)
Total Expenditures	606,558	746,400	731,500	(14,900)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	406,679	418,600	435,500	16,900
Operations & Maintenance	194,449	305,121	283,500	(21,621)
Capital	5,430	22,679	12,500	(10,179)
Total Expenditures	606,558	746,400	731,500	(14,900)

Significant Changes

- The decrease in 0.03 FTE is due to a decrease in Recreation Aide hours.
- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is due to a \$40k historic preservation grant in FY 2023/24 partially offset by increases in contracted personnel, recreation program supplies, and special events.
- The capital outlay is for a Conex box for Steam Pump Ranch.

PARKS and RECREATION – AQUATICS

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	22.17	22.17	22.44	0.27
% of Towns FTEs			5.29%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,218,198	1,520,929	1,610,700	89,771
Total Expenditures	1,218,198	1,520,929	1,610,700	89,771

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	863,926	1,122,929	1,151,600	28,671
Operations & Maintenance	347,055	373,000	446,600	73,600
Capital Outlay	7,217	25,000	12,500	(12,500)
Total Expenditures	1,218,198	1,520,929	1,610,700	89,771

Significant Changes

- The net increase in 0.27 FTE is due to the reclassification of part-time positions to full-time.
- The increase in Personnel is due to the above-mentioned reclassifications and a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due to new refrigerators, new competition timing pads, new lane lines, new deck chairs, and the replacement of recreation pool tiles.
- Capital outlay is for the replacement of the ADA pool lift.

PARKS and RECREATION - COMMUNITY CENTER

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	23.02	23.02	23.03	0.01
% of Towns FTEs			5.43%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Community Center Fund	7,106,027	6,727,482	7,443,468	715,986
Total Expenditures	7,106,027	6,727,482	7,443,468	715,986

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures and Other Financing Uses by Type	Actual	Adopted	Proposed	Change
Personnel	1,065,775	1,114,639	1,167,368	52,729
Operations & Maintenance	5,527,866	5,294,659	5,993,655	698,996
Capital Outlay	333,732	107,500	59,500	(48,000)
Debt Service	178,654	210,684	222,945	12,261
Total Expenditures	7,106,027	6,727,482	7,443,468	715,986

Significant Changes

- The net increase in 0.01 FTE is due to: 1) the reclassification of a part-time lifeguard supervisor to full-time (+0.25 FTE); 2) the removal of a part-time shift leader position(-0.24 FTE).
- The increase in personnel costs is primarily due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due: 1) contracted golf operations expenditures which will be offset by revenues; 2) building repair and maintenance costs were transferred from the Public Works - Facilities Maintenance budget.
- Capital Outlay is for the replacement of the ice machines at the CRC and various building repairs improvements to the facility.
- Debt service is related to capital leases for fitness and golf equipment.

POLICE

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	138.73	139.73	139.73	-
% of Towns FTEs			32.92%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	19,768,567	20,410,591	19,567,784	(842,807)
Grants & Contributions Fund	186,276	490,500	562,450	71,950
Seizures & Forfeitures Fund	61,953	100,000	100,000	-
Police Impact Fee Fund	557	857	-	(857)
Total Expenditures	20,017,353	21,001,948	20,230,234	(771,714)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	18,511,030	18,858,244	18,091,624	(766,620)
Operations & Maintenance	1,307,618	1,940,204	1,655,110	(285,094)
Capital Outlay	198,705	203,500	483,500	280,000
Total Expenditures	20,017,353	21,001,948	20,230,234	(771,714)

Significant Changes

- The decrease in personnel costs is related to a reduction in budgeted Public Safety Pension Retirement System (PSPRS) additional contributions.
- The decrease in Operations & Maintenance is primarily due to the transfer of general liability insurance to General Administration, partially offset by increased outside professional services and various other operating costs.
- The capital outlay consists of a grant funded vehicle, grant funded equipment, an evidence refrigerator, radio replacements, and a drone.

PUBLIC WORKS

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	1,754,654	1,965,637	1,906,558	(59,079)
Fleet & Facilities Maintenance	2,839,434	3,335,096	2,902,873	(432,223)
Transportation Engineering	3,460,854	4,607,291	5,053,786	446,495
Street Maintenance	538,167	749,500	1,137,000	387,500
Stormwater	1,412,640	1,457,461	1,514,692	57,231
Transit	1,531,981	3,227,168	4,044,386	817,218
Total	11,537,730	15,342,153	16,559,295	1,217,142

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	77.11	78.11	79.11	1.00
% of Towns FTEs			18.64%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	5,889,331	6,763,736	6,946,578	182,842
Capital Fund	236,738	254,765	-	(254,765)
Grants & Contributions Fund	-	1,509,400	1,907,239	397,839
Highway Fund	3,298,826	4,888,791	6,110,786	1,221,995
PAG/RTA Fund	700,195	468,000	80,000	(388,000)
Stormwater Utility Fund	1,412,640	1,457,461	1,514,692	57,231
Total	11,537,730	15,342,153	16,559,295	1,217,142

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	5,652,929	6,290,164	6,668,317	378,153
Operations & Maintenance	3,871,626	4,096,189	4,224,939	128,750
Capital Outlay	2,013,175	4,955,800	5,666,039	710,239
Total Expenditures	11,537,730	15,342,153	16,559,295	1,217,142

PUBLIC WORKS - ADMINISTRATION

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	15.75	15.75	15.75	-
% of Towns FTEs			3.71%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,517,916	1,710,872	1,906,558	195,686
Capital Fund	236,738	254,765	-	(254,765)
Total Expenditures	1,754,654	1,965,637	1,906,558	(59,079)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,555,582	1,747,887	1,800,058	52,171
Operations & Maintenance	199,072	217,750	106,500	(111,250)
Total Expenditures	1,754,654	1,965,637	1,906,558	(59,079)

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is primarily due to the transfer of general liability insurance costs to don-departmental partially offset by an increase in field supplies and outside professional services.

PUBLIC WORKS – FLEET & FACILITY MANAGEMENT

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.00	9.00	10.00	1.00
% of Towns FTEs			2.36%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	2,839,434	3,335,096	2,902,873	(432,223)
Total Expenditures	2,839,434	3,335,096	2,902,873	(432,223)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	596,058	719,346	827,923	108,577
Operations & Maintenance	2,118,570	2,370,750	1,937,950	(432,800)
Capital Outlay	124,806	245,000	137,000	(108,000)
Total Expenditures	2,839,434	3,335,096	2,902,873	(432,223)

Significant Changes

- The increase of 1.00 FTE is due to the transfer and reclassification of the Procurement Specialist position from Town Manager's Office to a Senior Office Specialist.
- The increase in Personnel is due to: 1) the transfer and reclassification of the Procurement Specialist position from Town Manager's Office to a Senior Office Specialist; 2) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The decrease in Operations & Maintenance is due to 1) transfer of transit vehicle gasoline to Public Works - Transit; 2) building repair & maintenance related to CRC transferred to the Community Center Fund
- Capital Outlay consists of: 1)680 exterior lighting upgrade; 2) run power to streets shed next to 680 maintenance bay; 3) Town Hall drinking fountain; 4) Town Hall building A - Exterior RR Door Operators ; 5) Town Hall building C - LED Lighting upgrade; 6) Town Hall Building F - Add ladder port for roof access; 7) capacity for equipment rehabilitation and vehicle outfitting; 8) electric vehicle charging station for fleet vehicles.

PUBLIC WORKS – STREET MAINTENANCE

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	538,167	749,500	1,137,000	387,500
Total Expenditures	538,167	749,500	1,137,000	387,500

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Operations & Maintenance	516,869	639,500	767,000	127,500
Capital Outlay	21,298	110,000	370,000	260,000
Total Expenditures	538,167	749,500	1,137,000	387,500

Significant Changes

- The increase in Operations & Maintenance is due to ROW cleanup services, street maintenance, trafficade service, and increased cost in rentals and supplies
- Capital Outlay consists of the replacement of a class 8 tandem axle dump truck and a F450 4X4 dump truck.

PUBLIC WORKS – TRANSPORTATION ENGINEERING

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	12.00	12.00	12.00	-
% of Towns FTEs			2.83%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Highway Fund	2,760,659	4,139,291	4,973,786	834,495
PAG/RTA Fund	700,195	468,000	80,000	(388,000)
Total Expenditures	3,460,854	4,607,291	5,053,786	446,495

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,195,566	1,262,861	1,334,281	71,420
Operations & Maintenance	406,409	401,430	544,505	143,075
Capital Outlay	1,858,879	2,943,000	3,175,000	232,000
Total Expenditures	3,460,854	4,607,291	5,053,786	446,495

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is due to a new bridge maintenance program.
- Capital Outlay consists of the pavement preservation program and minor equipment expenditures.

PUBLIC WORKS – STORMWATER UTILITY

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.73	9.73	9.73	-
% of Towns FTEs			2.29%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Stormwater Fund	1,412,640	1,457,461	1,514,692	57,231
Total Expenditures	1,412,640	1,457,461	1,514,692	57,231

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	865,268	947,302	1,018,858	71,556
Operations & Maintenance	540,718	375,159	425,834	50,675
Capital Outlay	6,654	135,000	70,000	(65,000)
Total Expenditures	1,412,640	1,457,461	1,514,692	57,231

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The increase in Operations & Maintenance is primarily due to the increase of Town-wide indirect cost allocations of supporting services offset by reductions in gasoline and travel & training.
- Capital outlay relates to drainage operating projects.

PUBLIC WORKS – TRANSIT SERVICES

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	30.63	31.63	31.63	-
% of Towns FTEs			7.45%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
General Fund	1,531,981	1,717,768	2,137,147	419,379
Grants & Contributions Fund	-	1,509,400	1,907,239	397,839
Total Expenditures	1,531,981	3,227,168	4,044,386	817,218

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	1,440,455	1,612,768	1,687,197	74,429
Operations & Maintenance	89,988	91,600	443,150	351,550
Capital Outlay	1,538	1,522,800	1,914,039	391,239
Total Expenditures	1,531,981	3,227,168	4,044,386	817,218

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates.
- The net increase in Operations & Maintenance is due to the transfer of Transit vehicle gasoline costs from Fleet Maintenance partially offset by the transfer of vehicle insurance to Non-Departmental
- Capital outlay relates to transit van replacements, which are 80% funded with ADOT grants.

WATER UTILITY

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Division	Actual	Adopted	Proposed	Change
Administration	2,966,321	3,166,829	2,964,741	(202,088)
Engineering and Planning	4,858,976	6,272,087	6,443,746	171,659
Operations	5,106,216	5,898,478	6,206,383	307,905
WRSDIF	171,803	178,714	162,000	(16,714)
Total	13,103,316	15,516,108	15,776,870	260,762

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	40.48	40.48	40.48	-
% of Towns FTEs			9.52%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility fund	12,931,513	15,337,394	15,614,870	277,476
WRSDIF Fund	171,803	178,714	162,000	(16,714)
Total Expenditures	13,103,316	15,516,108	15,776,870	260,762

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	3,519,661	3,870,809	3,964,140	93,331
Operations & Maintenance	9,230,915	11,365,507	11,360,284	(5,223)
Capital Outlay	352,740	279,792	452,446	172,654
Total Expenditures	13,103,316	15,516,108	15,776,870	260,762

WATER UTILITY – ADMINISTRATION

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	9.48	9.48	9.48	-
% of Towns FTEs			2.23%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	2,966,321	3,166,829	2,964,741	(202,088)
Total Expenditures	2,966,321	3,166,829	2,964,741	(202,088)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures and Other Financing Uses by Type	Actual	Adopted	Proposed	Change
Personnel	709,698	794,388	798,444	4,056
Operations & Maintenance	2,256,623	2,372,441	2,166,297	(206,144)
Total Expenditures	2,966,321	3,166,829	2,964,741	(202,088)

Significant Changes

- The net increase in Personnel is due to: 1) a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates; 2) the reclassification of a Water Utility Analyst to a Customer Service Supervisor, a lower pay grade; 3) turnover in the Water Conservation Specialist position filled at a lower pay rate.
- The decrease in Operations & Maintenance is primarily due to the reduction of Town-wide indirect cost allocations of supporting services.

WATER UTILITY – ENGINEERING and PLANNING

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	6.00	6.00	6.00	-
% of Towns FTEs			1.41%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	4,858,976	6,272,087	6,443,746	171,659
Total Expenditures	4,858,976	6,272,087	6,443,746	171,659

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	686,947	711,920	742,579	30,659
Operations & Maintenance	4,172,029	5,560,167	5,701,167	141,000
Total Expenditures	4,858,976	6,272,087	6,443,746	171,659

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates offset partially by turnover in the Construction Inspector position.
- The net increase in Operations & Maintenance is due to: 1) CAP water wheeling; 2)CAP water delivery charges; 3) CAP water capital charges 4) partially offset by reduction in outside professional services due to assured water supply study in FY 2023/24

WATER UTILITY – OPERATIONS

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	25.00	25.00	25.00	-
% of Towns FTEs			5.89%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
Water Utility Fund	5,106,216	5,898,478	6,206,383	307,905
Total Expenditures	5,106,216	5,898,478	6,206,383	307,905

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Personnel	2,123,016	2,364,501	2,423,117	58,616
Operations & Maintenance	2,630,460	3,254,185	3,330,820	76,635
Capital Outlay	352,740	279,792	452,446	172,654
Total Expenditures	5,106,216	5,898,478	6,206,383	307,905

Significant Changes

- The increase in Personnel is due to a FY 2024/25 market adjustment for eligible employees and an increase in healthcare rates partially offset by turnover in various positions.
- The increase in Operations & Maintenance is related to equipment repair and maintenance, reclaimed water, field supplies, and electricity for pumping.
- Capital Outlay consists of new service meters, meter replacements, and the replacement of two trucks

WATER UTILITY – WRSDIF

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Personnel Summary	Actual	Adopted	Proposed	Change
Full-time Equivalents (FTE)	-	-	-	-
% of Towns FTEs			0.00%	

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Fund	Actual	Adopted	Proposed	Change
WRSDIF Fund	171,803	178,714	162,000	(16,714)
Total Expenditures	171,803	178,714	162,000	(16,714)

	2022/23	2023/24	2024/25	2023/24 To 2024/25
Expenditures by Type	Actual	Adopted	Proposed	Change
Operations & Maintenance	171,803	178,714	162,000	(16,714)
Total Expenditures	171,803	178,714	162,000	(16,714)

Significant Changes

- The reduction in Operations and Maintenance is primarily due to an impact fee study performed in FY 2023/24 partially offset by slight increase in CAP water charges.

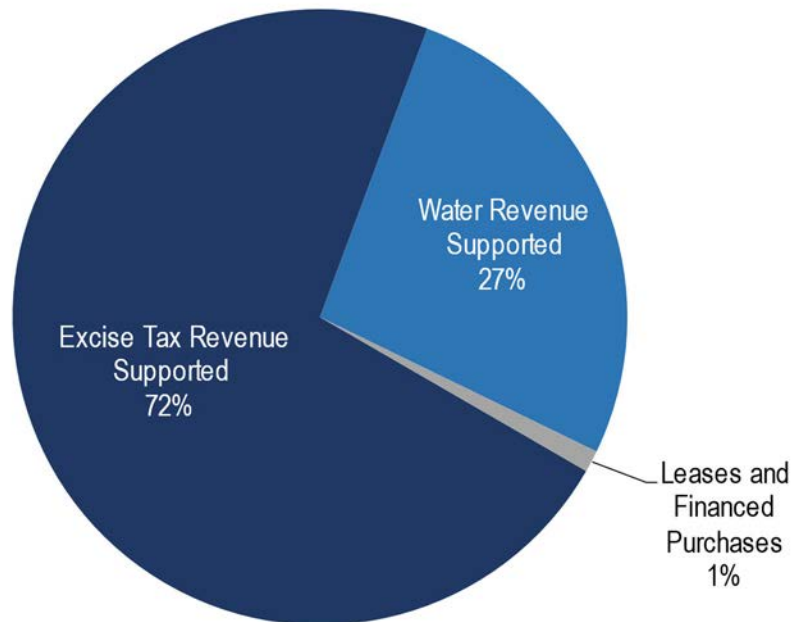
Debt Service

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

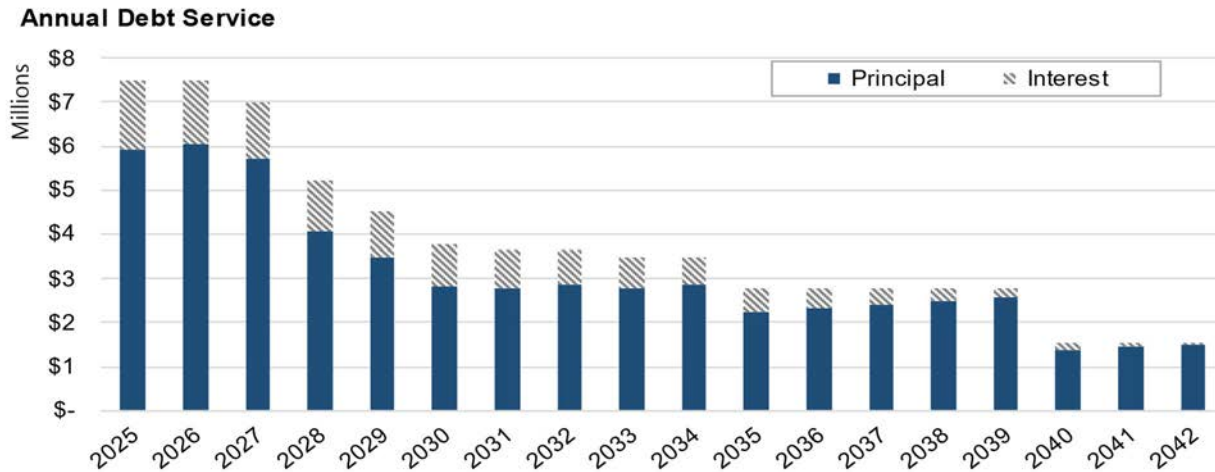
The recommended FY24/25 budget includes outstanding debt by type and planned issuances as follows:

	New Issuance Proposed in FY 24/25	Outstanding Debt at 6/30/2024	FY24/25 Principal and Interest Payments
Excise Tax Supported Bonds	-	40,789,128	4,020,354
Water Revenue supported Loans and Bonds	20,000,000	14,946,500	3,460,526
Leases and Financed Purchases	-	646,965	264,506
Total - Town Debt	20,000,000	56,382,593	7,745,386

Outstanding Principal at 6/30/2024 - \$56,382,593



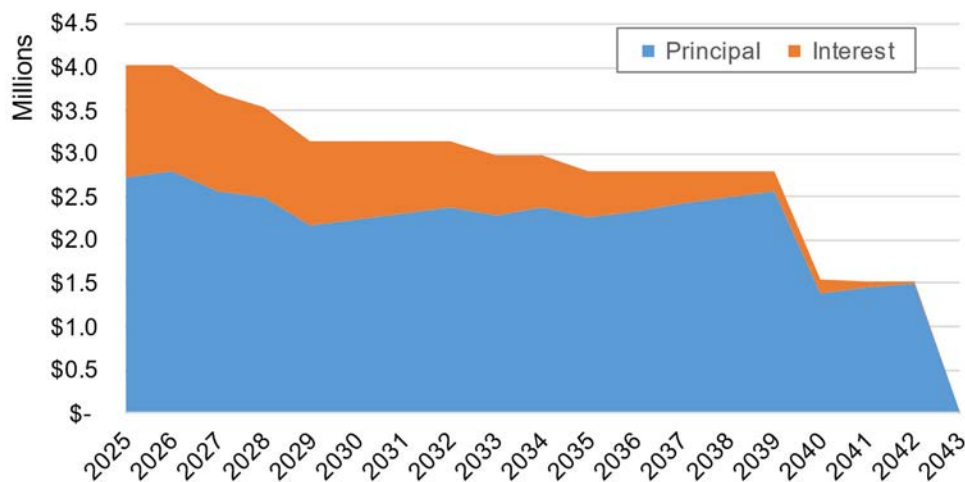
Forecasted annual principal and interest payments on the Town’s current outstanding debt through maturity



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

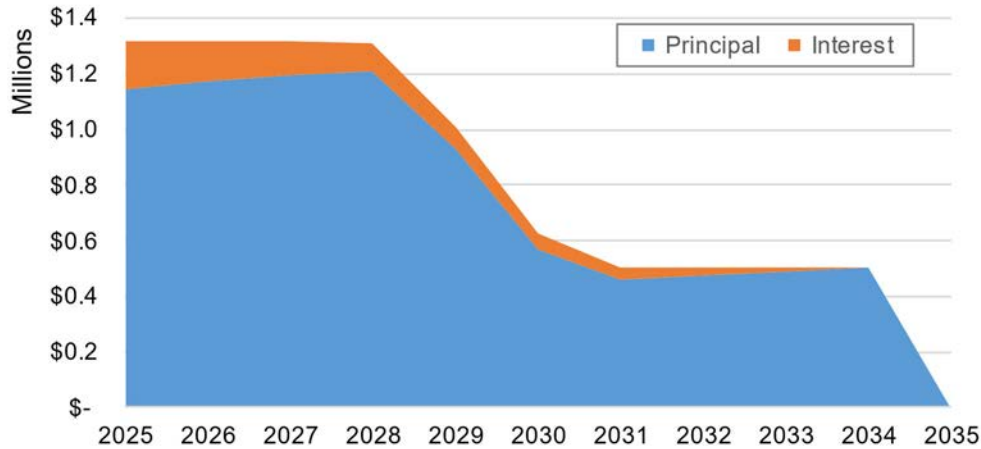
Excise Tax Revenue Bonds

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.



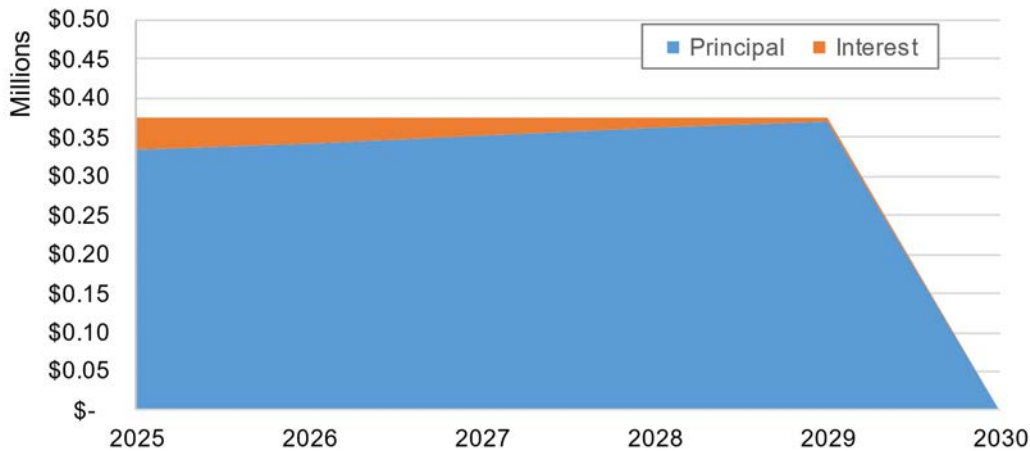
Water Revenue Supported Bonds

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.



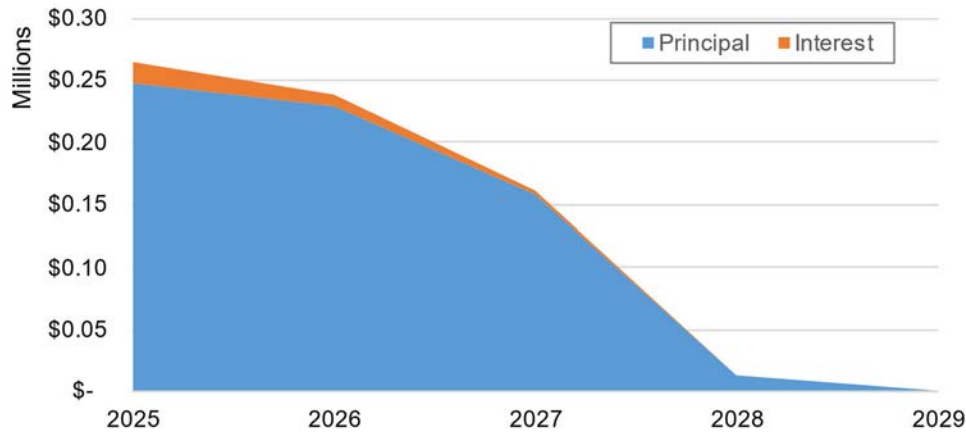
Water Infrastructure Finance Authority Loans (WIFA)

WIFA is a state agency with specific programs that can improve a city or town’s ability to use bonding as a revenue source. 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 to finance meter replacements.



Lease and Financed Purchases

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



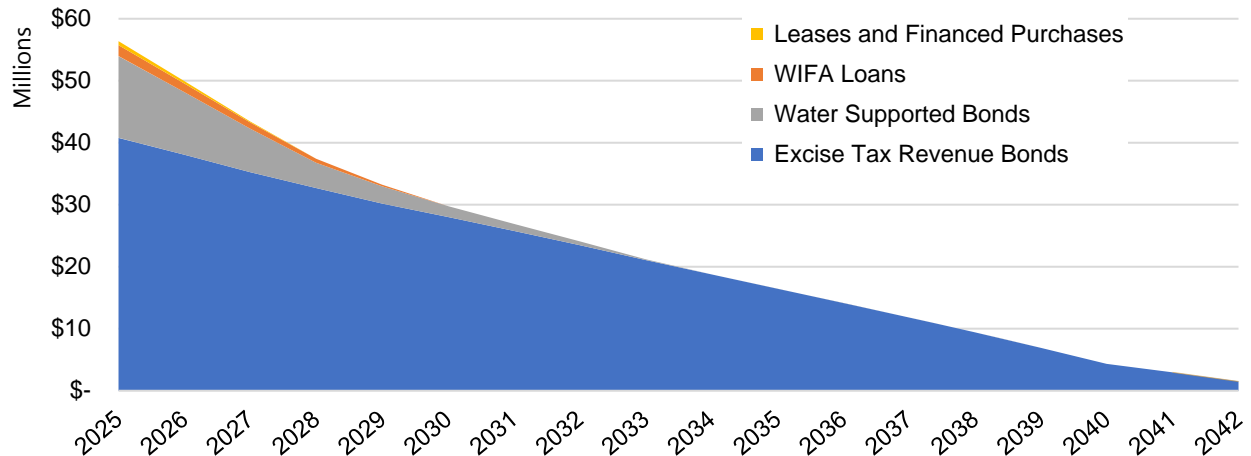
Debt Limit

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.

Debt Management

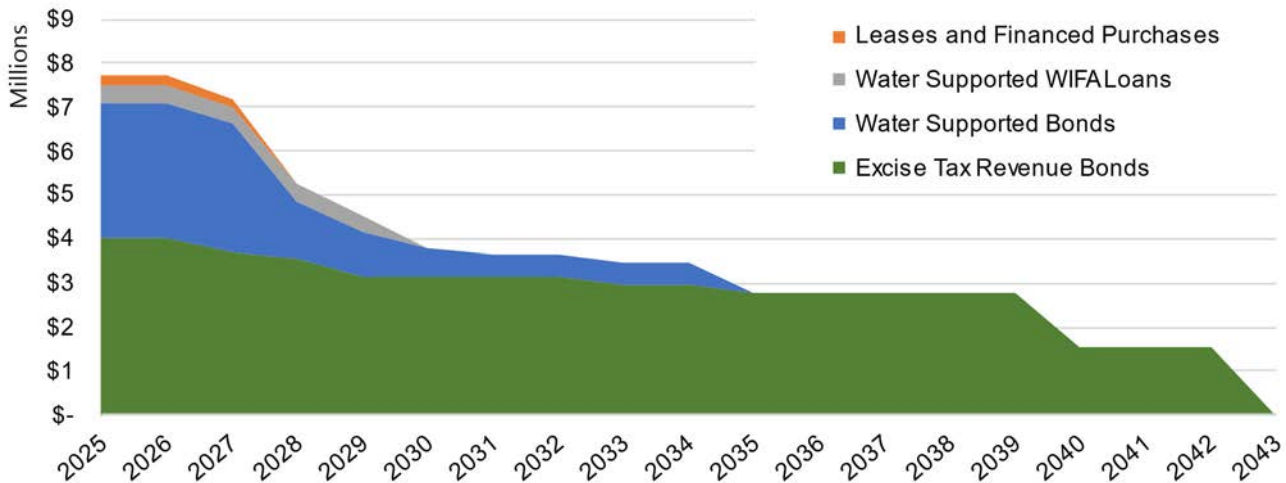
The issuance of debt commits the Town to a significant, long-term recurring cost; therefore, each new debt issuance must be heavily scrutinized to ensure the Town’s ability to repay the debt. Debt service payments are contractual obligations that take legal precedence over most other Town expenditures. 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 below information summarizes the total outstanding principal and interest on current Town debt obligations for the next twenty years. A measure of a community’s financial soundness is its bond rating. The Town continues to maintain very strong coverage of debt service which contributes to the favorable bond ratings received from Standard & Poor’s Investors Service.



FY	Excise Tax Revenue Bonds	Water Supported Bonds	Water Supported WIFA Loans	Leases and Financed Purchases	Total
2025	4,020,354	3,084,110	376,416	264,506	7,745,386
2026	4,013,070	3,085,060	376,299	238,012	7,712,441
2027	3,697,070	2,937,599	376,178	160,698	7,171,545
2028	3,541,843	1,312,847	376,054	12,800	5,243,544
2029	3,150,700	1,006,444	375,926		4,533,070
2030	3,143,574	626,413			3,769,987
2031	3,143,401	506,462			3,649,863
2032	3,143,370	506,330			3,649,700
2033	2,973,085	505,766			3,478,851
2034	2,976,073	505,504			3,481,577
2035	2,799,668				2,799,668
2036	2,795,896				2,795,896
2037	2,798,399				2,798,399
2038	2,796,957				2,796,957
2039	2,791,821				2,791,821
2040	1,535,600				1,535,600
2041	1,533,900				1,533,900
2042	1,530,000				1,530,000
	52,384,781	14,076,535	1,880,873	676,017	69,018,206

Interfund Transfers 2024/2025

Fund	IN	OUT
GENERAL FUND		
To Capital Fund - CIP	-	7,139,787
To Grants & Contributions Fund	-	125,375
To Debt Service Fund - Debt Service	-	2,138,179
TOTAL GENERAL FUND	-	9,403,341
DEBT SERVICE FUND		
From General Fund - Debt Service	2,138,179	-
From Police Impact Fee Fund - 2018 PD Evidence	42,718	-
From Community Center Fund - 2021 P&R Bonds	1,544,925	-
From Community Center Fund - 2016 Energy Efficiency Bonds	172,224	-
From Water Utility Fund - 2010 Clean Renewable Energy Bonds	2,333	-
TOTAL DEBT SERVICE FUND	3,900,379	-
SPECIAL REVENUE FUNDS		
HIGHWAY FUND		
From Capital Fund - CIP	4,000,000	-
GRANTS & CONTRIBUTIONS FUND		
From General Fund	125,375	-
From Capital Fund - CIP	2,381,448	-
COMMUNITY CENTER FUND		
To Debt Service Fund - 2021 P&R Bonds	-	1,544,925
To Debt Service Fund - 2016 Energy Efficiency Bonds	-	172,224
TOTAL SPECIAL REVENUE FUNDS	6,506,823	1,717,149
CAPITAL PROJECT FUNDS		
CAPITAL FUND		
From General Fund	7,139,787	-
To Highway Fund	-	4,000,000
To Grants & Contributions Fund	-	2,381,448
WRSDIF FUND		
From Water Utility Fund - NWRD CIP	6,860,000	-
POLICE IMPACT FEE FUND		
To Debt Service Fund	-	42,718
TOTAL CAPITAL PROJECT FUNDS	13,999,787	6,424,166
ENTERPRISE FUNDS		
WATER UTILITY FUND		
To WRSDIF Fund - NWRD CIP	-	6,860,000
To Debt Service Fund - 2010 Clean Renewable Energy Bonds	-	2,333
TOTAL ENTERPRISE FUNDS	-	6,862,333
TOTAL ALL FUNDS	24,406,989	24,406,989

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.

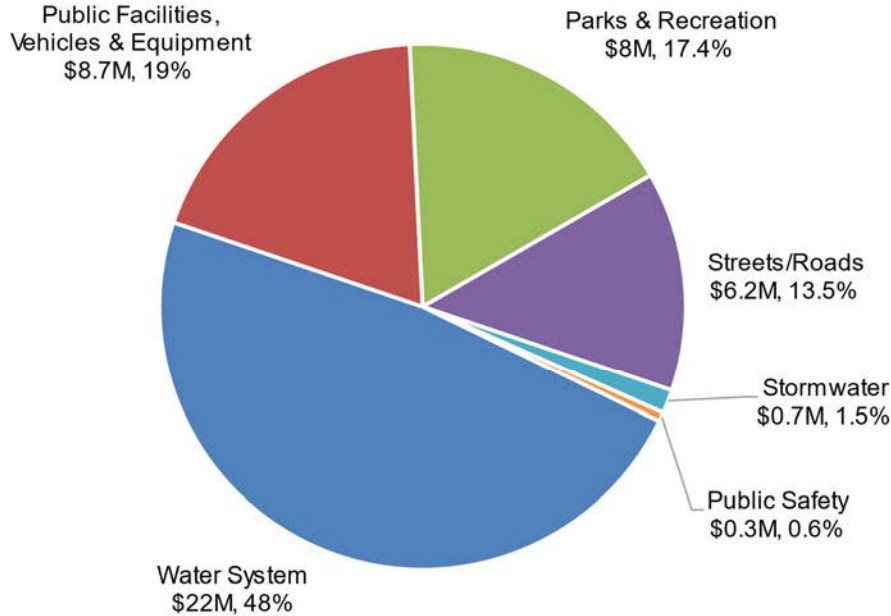
The Town uses the Capital Improvement Program as an avenue of communication to the public. Through the CIP document, residents and businesses are provided with an accurate and concise view of the Town's long-term direction for capital investment and the Town's need for stable revenue sources to fund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

CIP projects funded in FY 2024/25 total \$45,846,047. The table below shows this breakdown by fund:

Fund	Amount
General Fund	\$657,700
Capital Fund	\$7,991,338
Highway Fund	\$5,586,000
Community Center Fund	\$2,118,000
Roadway Development Impact Fee Fund	\$100,000
Grants & Contributions Fund	\$6,557,239
Stormwater Utility Fund	\$665,000
Water Utility Fund	\$1,785,330
Water Impact Fee Fund	\$20,385,440
Total All Funds	\$45,846,047

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

FY 2024/25 CIP by Category
\$45.8 Million



Capital Improvement Program Summary

Fund	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30-2033/34	Total
General Fund	\$ 657,700	\$ 341,000	\$ 352,000	\$ 363,000	\$ 374,000	\$ 2,053,000	\$ 4,140,700
Highway Fund	5,586,000	6,301,299	6,815,314	7,232,999	3,607,999	19,707,995	49,251,606
Community Center Fund	2,118,000	1,382,500	1,920,000	1,650,000	300,000	7,020,000	14,390,500
Capital Fund	7,991,338	2,501,500	3,049,500	4,022,800	3,148,500	17,344,500	38,058,138
PAG/RTA				12,000,000	12,000,000	74,318,000	98,318,000
Roadway Impact Fee Fund	100,000	750,000		500,000	2,700,000	1,750,000	5,800,000
Water Utility Fund	1,785,330	1,850,000	2,050,000	2,790,000	2,660,000	6,980,000	18,115,330
Stormwater Utility Fund	665,000	569,865	300,000	650,000	100,000	-	2,284,865
Grants Fund	6,557,239	1,316,000	1,356,000	1,397,000	1,439,000	7,878,000	19,943,239
Water Impact Fee/ GPF	20,385,440	15,250,000				-	35,635,440
Parks Impact Fee Fund				250,000		-	250,000
Total	\$ 45,846,047	\$ 30,262,164	\$ 15,842,814	\$ 30,855,799	\$ 26,329,499	\$ 137,051,495	\$ 286,187,818

CIP Carryover from FY 2023/24 Adopted

The following projects were budgeted in FY 2023/24 but are not expected to be completed in FY 2023/24. The amount for each project below is the estimated remaining budget needs in FY 2024/25 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 2023/24.

Parks & Recreation

ADA/Safety Walkway Concrete Improvements System Wide	150,000
Community Center Elevator and Entryway Improvements	1,565,490
Community Center Flat Roof Surface Replacement	223,000
CRC Restaurant Cooler/Freezer Modernization and Floor Repair	75,000
MUP – Phase II - Naranja Dr. (La Cañada Dr to Naranja Park entrance)	165,000
Parks Maintenance Toro Reelmaster Mower Replacement	85,000

Total Parks & Recreation Carryover 2,263,490

Public Facilities, Vehicles & Equipment

Fuel Management Software (Gasboy Replacement)	70,000
Town Court Expansion	1,624,244
Traffic Camera Video Recording System	110,000
Vehicle Replacement Program	839,000

Total Public Facilities, Vehicles & Equipment Carryover 2,643,244

Stormwater

Sierra Wash at Via Mandarinina Drainage Improvements	365,000
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Total Stormwater Carryover 365,000

Water System

Big Wash Building Improvements	67,884
Control Systems – SCADA	65,000
La Cañada Booster Station Expansion	2,200,000
La Posada Well Equipping	421,946
Steam Pump Well	243,494

Total Water System Carryover 2,998,324

Grand Total 8,270,058

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	10-Year Total
Parks & Recreation	7,998,490	1,824,500	2,855,000	3,672,800	1,163,000	5,097,000	5,435,000	1,306,000	100,000	100,000	29,551,790
ADA/Safety Walkway Concrete Improvements System Wide*	150,000										150,000
Artificial Turf Installation at Community Center Entrance		82,500									82,500
CC Men's Jacuzzi to Outdoor Accessed Restroom	300,000										300,000
Community Center Audio System Upgrade					100,000						100,000
Community Center Elevator and Entryway Improvements*	1,565,490										1,565,490
Community Center Exterior Stucco repair and Painting			195,000								195,000
Community Center Flat Roof Surface Replacement*	223,000	200,000		200,000		200,000		200,000			1,023,000
Community Center Parking Lot Reconfigure/Resurface - Bond VE			1,400,000								1,400,000
CRC Fitness Exterior Window Replacement		100,000									100,000
CRC Pool Deck and Equipment Renovation				100,000							100,000
CRC Renovation and Construction				600,000		3,000,000	3,000,000				6,600,000
CRC Restaurant Cooler/Freezer Modernization and Floor Repair*	75,000										75,000
Equipment Replacement (Golf Maintenance) - Greenmaster Mowers		125,000	125,000								250,000
Equipment Replacement (Golf Maintenance) - Reelmaster Mower	105,000										105,000
Golf Conquistador Lake Dredging	80,000										80,000
Golf John Deere Tractor Replacement	125,000										125,000
Golf Maintenance - Parking Lot Reconstruction		300,000									300,000
Golf Maintenance Facility Siding Replacement and Exterior Painting		100,000									100,000
Improved Landscape and Gathering Area at Aquatic Center		330,000									330,000
James D. Kriegh Park - Egleson Road Connection Parking lot			60,000	750,000							810,000
James D. Kriegh Park - North Area Improvements					78,000	975,000					1,053,000
James D. Kriegh Park - North Parking Lot Improvements			375,000								375,000
James D. Kriegh Park - Racquetball/Basketball Court Conversion				22,800	285,000	250,000					557,800
James D. Kriegh Park Field Lighting						50,000	2,000,000				2,050,000
MUP - Phase II - Naranja Dr. (La Cañada Dr to Naranja Park entrance)*	165,000										165,000
MUP Big Wash Trailhead Improvements				250,000							250,000
OVAC Diving Board and Dive Block Replacement								136,000			136,000
OVAC Olympic Pool Heater Replacement					500,000						500,000
OVAC Pool Replastering			200,000								200,000
OVAC Pump Room Upgrades - Phase Two		112,000									112,000
Parks Maintenance Toro Reelmaster Mower Replacement*	85,000										85,000
Pusch Ridge Golf Bridge Replacement	400,000										400,000
Pusch Ridge Golf Course Pathway Bank Protection Improvements			300,000								300,000
Pusch Ridge Golf Course Pavement Preservation		275,000									275,000
Pusch Ridge Tennis Bleachers and ADA Accessibility	200,000										200,000
Pusch Ridge Tennis Court Lighting Replacement				300,000							300,000
Pusch Ridge Tennis Court Resurfacing								120,000			120,000
Pusch Ridge Tennis Landscape Improvements				250,000							250,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	10-Year Total
Parks & Recreation (continued)											
Pusch Ridge Turf Reduction	75,000										75,000
Riverfront Park - Field Lighting Replacement				1,000,000							1,000,000
Riverfront Park - Parking Lot Expansion							60,000	750,000			810,000
Riverfront Park - Playground Renovation						500,000					500,000
Riverfront Park - ramada over sports courts						22,000	275,000				297,000
Steam Pump Ranch Farmer's Market Structure Upgrade	250,000										250,000
Vistoso Trails Nature Preserve Site Improvements	200,000	200,000	200,000	200,000	200,000	100,000	100,000	100,000	100,000	100,000	1,500,000
VTNP Revegetation and Beautification	4,000,000										2,000,000
Public Facilities, Vehicles & Equipment	8,718,387	3,671,500	4,142,500	4,025,000	4,278,500	4,915,000	4,001,000	4,147,500	4,464,500	4,284,500	46,648,387
50' Towable Lift - Fleet Pool Equipment	67,000										67,000
680 Fuel Station Renovation	450,000										450,000
680 Maintenance Yard Back-up Generator					50,000	500,000					550,000
CRC Golf Maintenance Sewer Connection	125,000										125,000
Equipment Replacement Program		289,500	260,500	368,000	418,500	403,000	204,000	178,500	178,500	178,500	2,479,000
Facility Maintenance Program	330,700	341,000	352,000	363,000	374,000	386,000	398,000	410,000	423,000	436,000	3,813,700
Fleet F150 Super Cab EV	58,000										58,000
Fuel Management Software (Gasboy Replacement)*	70,000										70,000
MOC Decommissioning				50,000							50,000
MOC Transit Maintenance Facility - Design		38,000									38,000
MOC Water and Transit flat roof surface replacement				70,000							70,000
Network Storage			50,000			50,000					100,000
Phone System Refresh									300,000		300,000
Server OS Refresh			60,000					60,000			120,000
Streets & Drainage F450 Regular Cab 4X4 Dump Bed	105,000										105,000
Streets & Drainage Tandem Axle Class 8 Truck with Dump body	255,000										255,000
Town Court Expansion*	2,948,488										2,948,488
Town Hall Admin Building A, Remodel I&T area			335,000			115,000					450,000
Town Hall, Building A, Elevator System Modernization		75,000									75,000
Town-Wide Drainage Study					100,000						100,000
Traffic Camera Video Recording System*	110,000										110,000
Upgrade Desktop Operating Systems	200,000					200,000					400,000
Vehicle Replacement Program*	3,789,199	2,928,000	3,085,000	3,174,000	3,336,000	3,261,000	3,399,000	3,499,000	3,563,000	3,670,000	33,704,199
VTNP Maintenance Facility Roof Repair and Security	210,000										210,000
Public Safety	260,000										260,000
PD Evidence Facility HVAC Improvement	160,000										160,000
Replace 911 Recording System	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

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	10-Year Total
Stormwater	665,000	386,445		650,000							1,701,445
Mutterer's Wash Bank Improvements*				500,000							500,000
Oro Valley Country Club Drainage and Pavement Improvement	300,000										300,000
Public Storm Sewer Survey and Assessment				150,000							150,000
Sierra Wash at Glover Road Culvert and Apron Rehabilitation		386,445									386,445
Sierra Wash at Via Mandarin Drainage Improvements*	365,000										365,000
Streets/Roads	6,209,400	7,349,719	6,935,314	19,857,999	18,437,999	29,599,999	30,964,999	13,499,999	10,090,999	12,344,999	155,291,426
(RTA) Lambert Lane Widening (Thornycroft Rd to Rancho Sonora Dr)						25,000,000	27,000,000				52,000,000
(RTA) Shannon Road Widening - Lambert Lane to Tangerine Road				12,000,000	13,000,000						25,000,000
Annual Bridge Maintenance Program	140,000	59,999	59,999	59,999	59,999	59,999	59,999	59,999	59,999	59,999	679,991
First Ave. Mill & Overlay (CDO Bridge to Tangerine Rd.)				1,695,000							1,695,000
Illuminated Street Signs		60,500	62,315								122,815
La Cañada Bridge Deck Repair		1,657,800									1,657,800
La Cañada Drive Mill/Overlay - CDO Bridge to Lambert Lane	1,310,000										1,310,000
La Cañada Drive Phase III (Naranja Dr. to Tangerine Rd.)		678,000									678,000
La Canada Traffic Signal - Street Improvements (near Lehman Academy)		600,000									600,000
Linda Vista Blvd Safety (Calle Buena Vista to Oracle Rd)										3,121,000	3,121,000
Magee Road Mill/Overlay - Northern to SR77	591,000										591,000
Moore Rd La Cholla Blvd Intersection				500,000	1,700,000						2,200,000
Moore Road Widen (La Cholla Blvd to La Cañada Drive)								9,417,000			9,417,000
Naranja Dr. Widening (La Cholla Bl. to 1st Ave.)										3,394,000	3,394,000
Oracle Rd & Rams Field Intersection						750,000					750,000
Palisades Road Widening (1st Ave to 1 mile east)									5,886,000		5,886,000
Pavement Preservation - Non Roadways	233,400	115,000	120,000	125,000	130,000	135,000	140,000	145,000	150,000	155,000	1,448,400
Pavement Preservation - Roadways	3,150,000	3,245,000	3,343,000	3,444,000	3,548,000	3,655,000	3,765,000	3,878,000	3,995,000	4,115,000	36,138,000
Pomegranate Drive - Drainage Improvement and Roadway Stabilization		183,420									183,420
Rancho Vistoso & Woodburne Intersection	100,000	750,000									850,000
Rancho Vistoso Blvd Mill/Overlay (Moore Rd to Tangerine Rd)										1,500,000	1,500,000
Rancho Vistoso Bridge Deck Repair over Honeybee Wash	685,000		750,000								1,435,000
RV Blvd Mill/Overlay - Honey Bee Wash Bridge to Green Tree Drive				2,034,000							2,034,000
Tangerine Road Mill/Overlay (La Cañada Dr. to Oracle Rd.)			2,600,000								2,600,000

Capital Improvement Plan | Projects by Category

CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	10-Year Total
Water System	21,994,770	17,030,000	1,910,000	2,650,000	2,450,000	1,660,000	1,160,000	1,160,000	1,360,000	1,360,000	52,734,770
Big Wash Building Improvements*	67,884										67,884
Booster Station HP Tank Replacement		170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	1,530,000
Booster Station Rehabilitation	100,000	370,000	500,000	1,240,000	740,000	250,000	50,000	50,000	250,000	250,000	3,800,000
Control Systems - SCADA*	265,000	500,000	500,000	500,000	500,000	500,000	200,000	200,000	200,000	200,000	3,565,000
El Con/El Camino Diestro main and valve replacement	160,000										160,000
La Cañada Booster Station Expansion*	2,220,000										2,220,000
La Posada Well Equipping*	471,946										471,946
NWRRDS (Independent) Booster Station at Partnered Reservoir	2,450,000	750,000									3,200,000
NWRRDS (Independent) E-Zone main interconnect to Tangerine	1,600,000										1,600,000
NWRRDS (Independent) Pipeline from Partnered Reservoir to indep. Res	4,000,000	7,200,000									11,200,000
NWRRDS (Independent) Shannon Road Booster Station	400,000										400,000
NWRRDS (Partnered) Pipeline Construction - Transmission Main	3,500,000	6,100,000									9,600,000
NWRRDS (Partnered) Reservoir Construction	4,000,000										4,000,000
NWRRDS (Partnered) Well Equipping, TRICO power to sites	1,200,000	1,200,000									2,400,000
Reclaimed Facility Booster Rehabilitation	320,000										320,000
Reservoir Rehabilitation	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Steam Pump Well*	543,494										543,494
Water Meters- New Connections (based on 210 meters per year)	276,446	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,626,446
Well HP Tank Replacement		170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	1,530,000
Well Rehabilitation	220,000	220,000	220,000	220,000	520,000	220,000	220,000	220,000	220,000	220,000	2,500,000
Grand Total	45,846,047	30,262,164	15,842,814	30,855,799	26,329,499	41,271,999	41,560,999	20,113,499	16,015,499	18,089,499	286,187,818

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.

Contingent CIP Project Listing by Category

* Denotes a project with carryforward funding from the prior year

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	10-Year Total
Parks & Recreation	170,999	286,000	1,950,000	2,030,000	4,750,000		1,794,000	550,000			11,530,999
ADA Pathway Pusch View CDO River Park	99,999										99,999
MUP - Phase III – Alignment (CDO wash to James D. Kriegh Park)					1,500,000						1,500,000
Naranja Park Archery Range - Paved Parking, Lights, Landscape							44,000	550,000			594,000
Naranja Park Basketball Courts Bond VE					250,000						250,000
Naranja Park Entry Site Improvements		36,000	450,000								486,000
Naranja Park Fields 7 & 8 - Park Bond Project VE					3,000,000						3,000,000
Naranja Park Maintenance Facility				1,200,000							1,200,000
Naranja Park Pickleball Courts (3) and Shade Structure				330,000							330,000
Naranja Park Ramadas		250,000		500,000							750,000
Naranja Park Skate Park expansion Park Bond Project VE							250,000				250,000
Proctor/Lieber House Renovation			1,500,000								1,500,000
Steam Pump Ranch - New Northern Entry by Panhandle Stables/Event Space							1,500,000				1,500,000
Steam Pump Ranch - Solar Lighting*	71,000										71,000
Public Facilities, Vehicles & Equipment	520,000	310,000	650,000	175,000							1,655,000
Administration Building Efficiency Renovation		50,000	500,000								550,000
CEDPW Building D File Room to Conference Room Renovation	20,000	110,000									130,000
MOC Perimeter Fence & Entry Gate	450,000										450,000
Public Works Operations Laydown Yard	50,000	150,000	150,000	175,000							525,000
Public Safety		4,040,000	18,375,000	18,000,000							40,415,000
Future Police Station		4,000,000	18,000,000	18,000,000							40,000,000
PD Main Town Hall, Building F, Locker Room Remodel		40,000	375,000								415,000
Streets/Roads	200,000	4,320,000	4,517,016								9,037,016
First Avenue Bridge Deck Repair		2,662,000									2,662,000
Rancho Vistoso Blvd Bridge Deck Repair			4,079,016								4,079,016
Sun City Light Circuit #3			438,000								438,000
Tangerine Rd. Bridge Deck Repair over Big Wash		1,658,000									1,658,000
VTNP Crossing (Vistoso Highlands @ Stone Canyon)	200,000										200,000
Grand Total Contingent CIP	890,999	8,956,000	25,492,016	20,205,000	4,750,000		1,794,000	550,000			62,638,015



CIP Project Descriptions

The following are detailed descriptions of all of the recommended CIP projects for Fiscal Year 2024/25. Discussion includes potential operating impact to the Town (if known and identifiable at this time) as well as indicating any additional funding the Town will receive to complete the project.

Parks & Recreation

PROJECT TITLE:	ADA/Safety Walkway Concrete Improvements System Wide
FY 24/25 PROJECT BUDGET:	\$150,000
PRIMARY FUNDING:	Capital Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Repair and replace broken and heaved sidewalks. Create improved connections and ramps to improve safety and accessibility.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	CC Men's Jacuzzi to Outdoor Accessed Restroom
FY 24/25 PROJECT BUDGET:	\$300,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Converting unused and boarded up Men's locker room jacuzzi into an outdoor restroom will benefit community center users.
ANNUAL OPERATING IMPACT:	\$1,500

PROJECT TITLE:	Community Center Elevator and Entryway Improvements
FY 24/25 PROJECT BUDGET:	\$1,565,490
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Construction of an elevator and modified entrance at the Town's Community Center
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Community Center Flat Roof Surface Replacement
FY 24/25 PROJECT BUDGET:	\$223,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replace roofing material on all flat roofs at the Community Center
ANNUAL OPERATING IMPACT:	Reduced maintenance costs



CIP Project Descriptions

PROJECT TITLE:	CRC Restaurant Cooler/Freezer Modernization and Floor Repair
FY 24/25 PROJECT BUDGET:	\$75,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replace refrigeration components and coat flooring for two walk-in coolers and one freezer
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Equipment Replacement (Golf Maintenance) - Reelmaster Mower
FY 24/25 PROJECT BUDGET:	\$105,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Replacement of Reelmaster mower which is past it's useful life and has a worn pump, worn hoses, high oil consumption, and needs a total reel and roller replacement.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Golf Conquistador Lake Dredging
FY 24/25 PROJECT BUDGET:	\$80,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Dredging of the Conquistador Golf Course lake to remove sediment and prevent the growth of weeds and subsequent clogging of the pump station intake.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Golf John Deere Tractor Replacement
FY 24/25 PROJECT BUDGET:	\$125,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Lifecycle replacement of current tractor circa 1990s. Machine includes a compact front loader for use in cleaning cart paths and loading/moving materials. The rotary cutter attachment will be bale to cut back the desert scrub, bushes, and woody plants in washes.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE: MUP – Phase II - Naranja Dr. (La Cañada Dr to Naranja Park entrance)

FY 24/25 PROJECT BUDGET: \$165,000

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Construct approximately seven tenths of a mile of multi-use path along West Naranja Drive from La Canada to the Naranja Park entrance

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Parks Maintenance Toro Reelmaster Mower Replacement

FY 24/25 PROJECT BUDGET: \$85,000

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Replace current 3550 D-Reel mower

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Pusch Ridge Golf Bridge Replacement

FY 24/25 PROJECT BUDGET: \$400,000

PRIMARY FUNDING: Community Center Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Replacement of the Pusch Ridge Golf Course Bridge. The bridge has exceeded its useful life and has been deemed structurally unsafe to use in its current condition necessitating a replacement.

ANNUAL OPERATING IMPACT: Unknown at this time

PROJECT TITLE: Pusch Ridge Tennis Bleachers and ADA Accessibility

FY 24/25 PROJECT BUDGET: \$200,000

PRIMARY FUNDING: Community Center Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Install bleachers on a cement slab, appropriate for their support and anchoring, at the Pusch Ridge Tennis Facility. Additionally, ADA-accessible paths and a shade structure will be added. The need arises from the demolition of the unsafe existing bleachers.

ANNUAL OPERATING IMPACT: None anticipated



CIP Project Descriptions

PROJECT TITLE: Pusch Ridge Turf Reduction

FY 24/25 PROJECT BUDGET: \$75,000

PRIMARY FUNDING: Community Center Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Indigo Golf would contract for installation of directional pop-up sprinklers for the tee boxes at the Pusch Ridge Golf Course. There will be some turf reduction and water savings around the tee box areas. Decomposed granite will be used for beautification in areas transitioning back to desert.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Steam Pump Ranch Farmer's Market Structure Upgrade

FY 24/25 PROJECT BUDGET: \$250,000

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Replace the damaged and demolished former shade structure used by the Heirloom Farmer's Market on the property. This structure is necessary to ensure the market is able to stay at the Ranch.

ANNUAL OPERATING IMPACT: Potential for reduced maintenance costs as buildings are repaired

PROJECT TITLE: Vistoso Trails Nature Preserve Site Improvements

FY 24/25 PROJECT BUDGET: \$200,000

PRIMARY FUNDING: Community Center Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Vistoso Trails Nature Preserve continued site improvements per the Master Plan

ANNUAL OPERATING IMPACT: Approx \$100k operating and maintenance cost annually



CIP Project Descriptions

PROJECT TITLE:	VTNP Revegetation and Beautification
FY 24/25 PROJECT BUDGET:	\$4,000,000
PRIMARY FUNDING:	Grant(s) - \$2,000,000
ADDITIONAL FUNDING:	General Fund - \$2,000,000
PROJECT DESCRIPTION:	Revegetation of the Vistoso Trails Nature Preserve with native seeding
ANNUAL OPERATING IMPACT:	Unknown at this time



CIP Project Descriptions

Public Facilities, Vehicles & Equipment

PROJECT TITLE:	50' Towable Lift - Fleet Pool Equipment
FY 24/25 PROJECT BUDGET:	\$67,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	The procurement of a 50' towable lift will eliminate an existing single point of failure in our streets signals department. Should the bucket truck fail or be unavailable, staff may be unable to repair streetlights in the mandated timeframe. Additionally, Facilities Maintenance, Parks Maintenance, and others will be able to use the equipment.
ANNUAL OPERATING IMPACT:	\$600

PROJECT TITLE:	680 Fuel Station Renovation
FY 24/25 PROJECT BUDGET:	\$450,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Design and construct a modern fuel station at 680 Calle Concordia which will improve efficiencies at the station
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	CRC Golf Maintenance Sewer Connection
FY 24/25 PROJECT BUDGET:	\$125,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	The objective of this project is to address the failed septic system at the Community and Recreation Center's (CRC) Golf Maintenance Facility by connecting it to the existing sanitary sewer system. The current system is located on private property.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Facility Maintenance Program
FY 24/25 PROJECT BUDGET:	\$330,700
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Maintenance and rehabilitation of Town owned facilities. Annual repair and maintenance of Town owned facilities and assets are crucial to maintain and extend the useful life of the asset
ANNUAL OPERATING IMPACT:	No changes in operating costs anticipated



CIP Project Descriptions

PROJECT TITLE: Fleet F150 Super Cab EV
 FY 24/25 PROJECT BUDGET: \$58,000
 PRIMARY FUNDING: General Fund
 ADDITIONAL FUNDING: N/A
 PROJECT DESCRIPTION: Procurement of F150 Super cab electric truck for the Town fleet
 ANNUAL OPERATING IMPACT: Unknown at this time

PROJECT TITLE: Fuel Management Software (Gasboy Replacement)
 FY 24/25 PROJECT BUDGET: \$70,000
 PRIMARY FUNDING: General Fund
 ADDITIONAL FUNDING: N/A
 PROJECT DESCRIPTION: Replace current Gasboy system with current technology to ensure that fueling continues to be served from 680 location
 ANNUAL OPERATING IMPACT: Reduced maintenance costs

PROJECT TITLE: Streets & Drainage F450 Regular Cab 4X4 Dump Bed
 FY 24/25 PROJECT BUDGET: \$105,000
 PRIMARY FUNDING: Highway Fund
 ADDITIONAL FUNDING: N/A
 PROJECT DESCRIPTION: Replacement of 2008 Ford 450 Dump Bed work truck, includes misc. outfitting and tools
 ANNUAL OPERATING IMPACT: Unknown at this time

PROJECT TITLE: Streets & Drainage Tandem Axle Class 8 Truck with Dump body
 FY 24/25 PROJECT BUDGET: \$255,000
 PRIMARY FUNDING: General Fund
 ADDITIONAL FUNDING: N/A
 PROJECT DESCRIPTION: Replacement of 1987 International Class 8 Dump Truck, includes misc. outfitting and tools.
 ANNUAL OPERATING IMPACT: Unknown at this time



CIP Project Descriptions

PROJECT TITLE: Town Court Expansion

FY 24/25 PROJECT BUDGET: \$2,948,488

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Town Court building expansion. The current court building is too small to accommodate needs.

ANNUAL OPERATING IMPACT: \$6,500 - Minimal utility and maintenance cost increases with expanded building

PROJECT TITLE: Traffic Camera Video Recording System

FY 24/25 PROJECT BUDGET: \$110,000

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Establish a recording server for the Town of Oro Valley signalized intersections. By establishing our own recording server we can improve the reliability and accessibility to these cameras .

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Upgrade Desktop Operating Systems

FY 24/25 PROJECT BUDGET: \$200,000

PRIMARY FUNDING: General Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Replacement and update of desktop operating systems.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Vehicle Replacement Program

FY 24/25 PROJECT BUDGET: \$3,789,199

PRIMARY FUNDING: General Fund - \$2,087,410

ADDITIONAL FUNDING: ADOT Grants - \$1,525,791
Water Utility Fund - \$176,000

PROJECT DESCRIPTION: Annual replacement of vehicles across Town departments. Replacement of aging fleet helps control vehicle repair and maintenance costs. Vehicle reserves are set aside annually to fund replacements.

ANNUAL OPERATING IMPACT: Reduced maintenance costs as aging vehicles are replaced



CIP Project Descriptions

PROJECT TITLE:	VTNP Maintenance Facility Roof Repair and Security
FY 24/25 PROJECT BUDGET:	\$210,000
PRIMARY FUNDING:	Community Center Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Repair the roof of a six-bay maintenance facility with offices, which was recently donated to the Town. Although the facility is currently disused, the repair is essential to protect the asset and prevent further deterioration.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Public Safety

PROJECT TITLE:	PD Evidence Facility HVAC Improvement
FY 24/25 PROJECT BUDGET:	\$160,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	The aim of this construction-only project is to execute the approved plans for installing a split-unit HVAC system in the evidence facility at the 500 W. Magee Police Substation. The new system will provide accurate climate control across three evidence rooms, ensuring the proper preservation of evidence.
ANNUAL OPERATING IMPACT:	\$3,500

PROJECT TITLE:	Replace 911 Recording System
FY 24/25 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This project will replace the current 911 recording system with a newer more reliable system. This system includes physical hardware for recording and storage of the emergency call, software licensing, 5 years of prepaid warranty for the hardware and 5 years of prepaid software subscription. The vendor will provide installation services and training.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Stormwater

PROJECT TITLE:	Oro Valley Country Club Drainage and Pavement Improvement
FY 24/25 PROJECT BUDGET:	\$300,000
PRIMARY FUNDING:	Stormwater Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Drainage and pavement improvements to address standing water and storm runoff at Oro Valley Country Club
ANNUAL OPERATING IMPACT:	\$3,500 O&M

PROJECT TITLE:	Sierra Wash at Via Mandarinina Drainage Improvements
FY 24/25 PROJECT BUDGET:	\$365,000
PRIMARY FUNDING:	Federal FEMA grant \$210,000 (estimated)
ADDITIONAL FUNDING:	Stormwater Utility fees (matching funds)
PROJECT DESCRIPTION:	Improvements to the outlet apron protecting the box culvert and roadway from potential failure. The Stormwater Utility has submitted a federal Hazard Mitigation Grant Program application under FEMA.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Streets/Roads

PROJECT TITLE:	Annual Bridge Maintenance Program
FY 24/25 PROJECT BUDGET:	\$140,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	This program will focus on addressing nonstructural issues related to Town bridges identified in the latest report from the Arizona Department of Transportation (ADOT).
ANNUAL OPERATING IMPACT:	\$50,000 reduced O&M costs

PROJECT TITLE:	La Cañada Drive Mill/Overlay - CDO Bridge to Lambert Lane
FY 24/25 PROJECT BUDGET:	\$1,310,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Mill the upper two inches of asphalt rubber pavement and repave with conventional asphalt from the Town's south corporate limit on la Cañada Drive to Lambert Lane. The asphalt rubber pavement has reached the end of its lifecycle.
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Magee Road Mill/Overlay - Northern to SR77
FY 24/25 PROJECT BUDGET:	\$591,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Mill the upper two inches of asphalt rubber pavement and repave with conventional asphalt on Magee Road from SR77 (Oracle Road) to Northern Avenue. The asphalt rubber pavement has reached the end of lifecycle.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

PROJECT TITLE:	Pavement Preservation - Non Roadways
FY 24/25 PROJECT BUDGET:	\$233,400
PRIMARY FUNDING:	General Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Annual pavement preservation for non-roadway assets. Cost effective asphalt surface treatments will be applied to the Town's parking lots and multi-use paths to preserve and extend the service life
ANNUAL OPERATING IMPACT:	Maintaining adequate funding for this program prevents future costly reconstruction and rehabilitation

PROJECT TITLE:	Pavement Preservation - Roadways
FY 24/25 PROJECT BUDGET:	\$3,150,000
PRIMARY FUNDING:	Highway Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Perform annual roadway treatments per the Town's pavement preservation and management program. Enhances and improves the roadway system
ANNUAL OPERATING IMPACT:	Maintaining adequate funding for this program prevents future costly roadway reconstruction and rehabilitation

PROJECT TITLE:	Rancho Vistoso & Woodburne Intersection
FY 24/25 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	Roadway Impact Fee Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	A developer may be reconstructing this problematic intersection. The intersection is identified in the Town's Infrastructure Improvement Plan (IIP) as one of the projects used to determine growth development fee rates. As such, it is eligible to receive its share of collected development impact fees.
ANNUAL OPERATING IMPACT:	Unknown at this time

PROJECT TITLE:	Rancho Vistoso Bridge Deck Repair over Honeybee Wash
FY 24/25 PROJECT BUDGET:	\$685,000
PRIMARY FUNDING:	Grants Fund \$650,000
ADDITIONAL FUNDING:	Highway Fund - \$35,000
PROJECT DESCRIPTION:	This project is a partial-depth bridge deck repair on the westbound RV Blvd bridge over Honey Bee Wash. The work consists of removing the upper portion of the concrete deck and replacing it with high strength concrete.
ANNUAL OPERATING IMPACT:	None anticipated



CIP Project Descriptions

Water System

PROJECT TITLE:	Big Wash Building Improvements
FY 24/25 PROJECT BUDGET:	\$67,884
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Enclose the openings at the existing Big Wash buildings to create storage space for spare parts and materials
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Booster Station Rehabilitation
FY 24/25 PROJECT BUDGET:	\$100,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Rehabilitate select booster stations to return the boosters to optimum operational efficiency and maintain system reliability
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	Control Systems - SCADA
FY 24/25 PROJECT BUDGET:	\$265,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Instrumentation replacement due to aging infrastructure that is not compatible with newer Supervisory Control and Data Acquisition (SCADA) equipment
ANNUAL OPERATING IMPACT:	None anticipated

PROJECT TITLE:	El Con/El Camino Diestro main and valve replacement
FY 24/25 PROJECT BUDGET:	\$160,000
PRIMARY FUNDING:	Water Utility Fund
ADDITIONAL FUNDING:	N/A
PROJECT DESCRIPTION:	Existing water system modifications at El Conquistador and El Camino Diestro
ANNUAL OPERATING IMPACT:	Unknown at this time



CIP Project Descriptions

PROJECT TITLE: La Canada Booster Station Expansion

FY 24/25 PROJECT BUDGET: \$2,220,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: The purpose of this project is to provide an additional source water to "F" and "G" Zones from "E" Zone reservoir at La Canada which will improve the UVWU system redundancy and reliability.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: La Posada Well Equipping

FY 24/25 PROJECT BUDGET: \$471,946

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Complete the equipping at the La Posada development at First Avenue and Lambert Lane. This project will replace lost well capacity, maintain healthy groundwater capacity during periods of increased summer demand and system redundancy in the event of a CAP water outage.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: NWRD (Independent) Booster Station at Partnered Reservoir

FY 24/25 PROJECT BUDGET: \$2,450,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: This project consists of the construction of a booster station having a 4,000 acre-foot per year capacity that will pump recovered CAP water from the Partnered NWRD reservoir located near Lambert and Twin Peaks road to the Shannon Rd. Reservoir located near Shannon Rd. and Naranja Rd.

ANNUAL OPERATING IMPACT: Unknown at this time

PROJECT TITLE: NWRD (Independent) E-Zone main interconnect to Tangerine

FY 24/25 PROJECT BUDGET: \$1,600,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: Discharge piping to connect to system "E"Zone for customer delivery and La Canada reservoir to "F & G" Zone

ANNUAL OPERATING IMPACT: Unknown at this time



CIP Project Descriptions

PROJECT TITLE: NWRDRS (Independent) Pipeline from Partnered Reservoir to Independent Reservoir

FY 24/25 PROJECT BUDGET: \$4,000,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: This project consists of the construction of a water transmission main having a 4,000 acre-foot per year capacity that will deliver recovered CAP water from the Independent NWRDRS booster station at the partnered reservoir to the NWRDRS Independent Shannon Rd. Reservoir located near Shannon Rd. and Lambert Ln.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: NWRDRS (Independent) Shannon Road Booster Station

FY 24/25 PROJECT BUDGET: \$400,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: Construction based on previous year design to build a redundant connection to the Palisades area for improved reliability and service

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: NWRDRS (Partnered) Pipeline Construction - Transmission Main

FY 24/25 PROJECT BUDGET: \$3,500,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: This project consists of the construction of a water transmission main having a 4,000 acre-foot per year capacity that will deliver recovered CAP water from the Independent NWRDRS booster station to the Independent NWRDRS reservoir located near Naranja and Shannon Rd.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: NWRDRS (Partnered) Reservoir Construction

FY 24/25 PROJECT BUDGET: \$4,000,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: Partnered forebay reservoir construction to supply recovered CAP water to the NWRDRS booster station.

ANNUAL OPERATING IMPACT: None anticipated



CIP Project Descriptions

PROJECT TITLE: NWRD (Partnered) Well Equipping, TRICO power to sites and associated tasks

FY 24/25 PROJECT BUDGET: \$1,200,000

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: Groundwater Preservation Fees

PROJECT DESCRIPTION: Equip two partnered CAP water recovery wells with vertical turbine line shaft pumps and motors. Work also includes instrumentation and control as well as power to both sites.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Reclaimed Facility Booster Rehabilitation

FY 24/25 PROJECT BUDGET: \$320,000

PRIMARY FUNDING: Water Utility Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Engineering will begin the process of evaluating new more efficient booster pumps, motors and maintenance on the facilities suction and discharge piping.

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Reservoir Rehabilitation

FY 24/25 PROJECT BUDGET: \$200,000

PRIMARY FUNDING: Water Utility Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Annual reservoir rehabilitation program

ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Steam Pump Well

FY 24/25 PROJECT BUDGET: \$543,494

PRIMARY FUNDING: Water Impact Fee Fund

ADDITIONAL FUNDING: N/A

PROJECT DESCRIPTION: Well equipping and system tie-in for replacement of retiring well

ANNUAL OPERATING IMPACT: None anticipated



CIP Project Descriptions

PROJECT TITLE: Water Meters- New Connections (based on 210 meters per year)
FY 24/25 PROJECT BUDGET: \$276,446
PRIMARY FUNDING: Water Utility Fund
ADDITIONAL FUNDING: N/A
PROJECT DESCRIPTION: Purchase meters for new water system connections
ANNUAL OPERATING IMPACT: None anticipated

PROJECT TITLE: Well Rehabilitation
FY 24/25 PROJECT BUDGET: \$220,000
PRIMARY FUNDING: Water Utility Fund
ADDITIONAL FUNDING: N/A
PROJECT DESCRIPTION: Remove existing pumping unit, rehabilitate the existing well casing and install new pumping unit
ANNUAL OPERATING IMPACT: None anticipated
