



TOWN MANAGER'S



RECOMMENDED BUDGET

FY 2024/25

Town of Oro Valley
Town Manager’s Recommended
Fiscal Year 2024/25 Budget
Table of Contents

Financial Overview

Budget Message i
 Estimated Fund Balance Report 1
 Fund Balances 2
 Expenditure Schedule by Fund 3
Budget Summary by Fund
 General Fund 4
 Highway Fund 5
 Grants & Contributions Fund 6
 Seizures & Forfeitures 7
 Community Center Fund 8
 Municipal Debt Service Fund 9
 Capital Fund 10
 Water Resource and System
 Development Impact Fee Fund 11
 Townwide Roadway Development
 Impact Fee Fund 12
 PAG/RTA Fund 13
 Parks & Recreation Impact Fee Fund 14
 Police Impact Fee Fund 15
 Recreation In Lieu Fee Fund 16
 Benefit Self Insurance Fund 17
 Water Utility Fund 18
 Stormwater Utility Fund 19
 Revenue Summary 20
 Revenue Schedule by Fund 21
 Capital Expenditures by Fund 29
 Non-Departmental Expenditures 32
 Summary of FTE Changes 33

Operating Expenditures

Clerk 34
 Community and Economic Development 35
 Council 41
 Court 42
 Finance 43
 Human Resources 44
 Information Technology 45
 Legal 46
 Town Manager’s Office 47
 Parks and Recreation 50
 Police 56
 Public Works 57
 Water Utility 64

Debt

Debt Service 69

Transfers

Interfund Transfers 74

Capital Improvement Program (CIP)

Capital Improvement Program Overview 75
 10-Year Proposed CIP 78
 CIP Project Descriptions 83



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 |
|-----------------------|---------------|---|

| | | |
|---|---------------|--|
| 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.

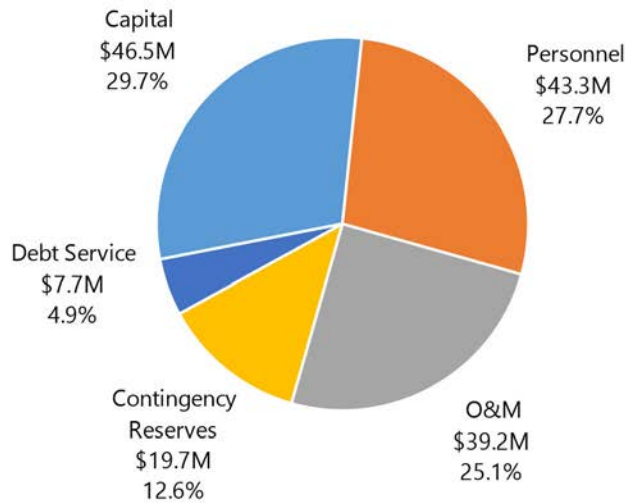
Water Utility

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.

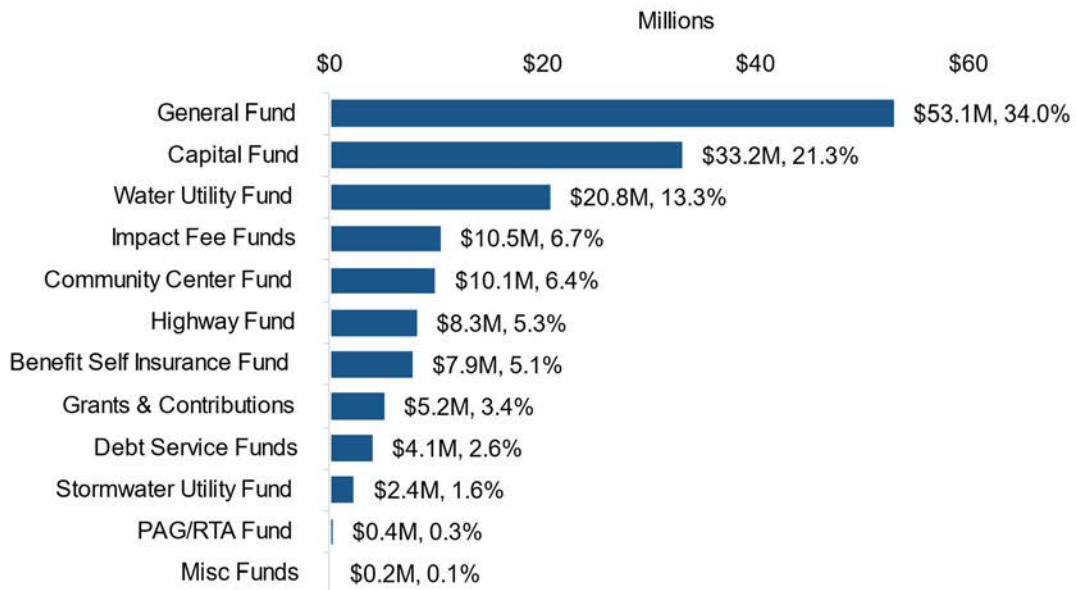
FINANCIAL OVERVIEW

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.

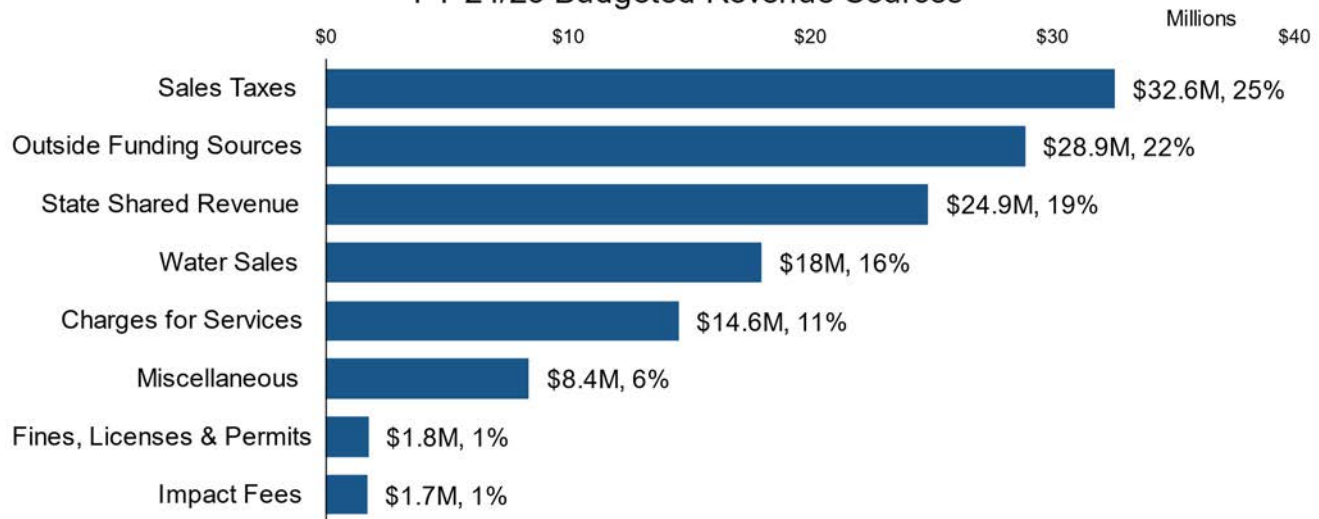
Revenues remain difficult to forecast due to the many uncertainties that still exist in the national economy and high inflation. With that in mind, projections remain conservative while still attempting to be as accurate as possible. The Town expects a mild recession in the U.S. economy and low growth 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 | | Net Change All Departments | 1.27 |
| Lifeguard Supervisor | 0.75 | | |
| Shift Leader | <u>(0.48)</u> | FY 2024/25 Proposed FTEs | 424.98 |
| | <u>0.27</u> | | |
| PARKS AND RECREATION - COMMUNITY CENTER | | | |
| Lifeguard Supervisor | 0.25 | | |
| Shift Leader | <u>(0.24)</u> | | |
| | <u>0.01</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 non-departmental 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 non-departmental, 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 non-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.

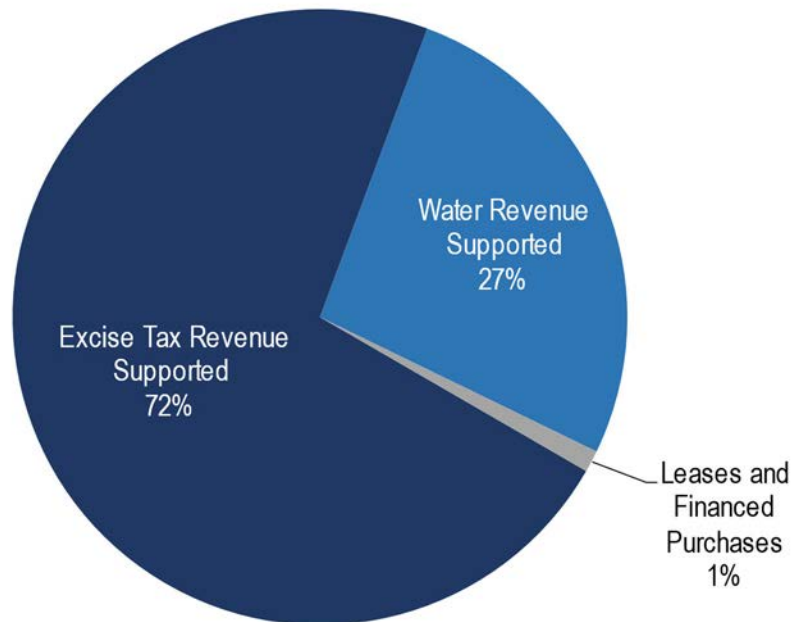
Debt Service

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.

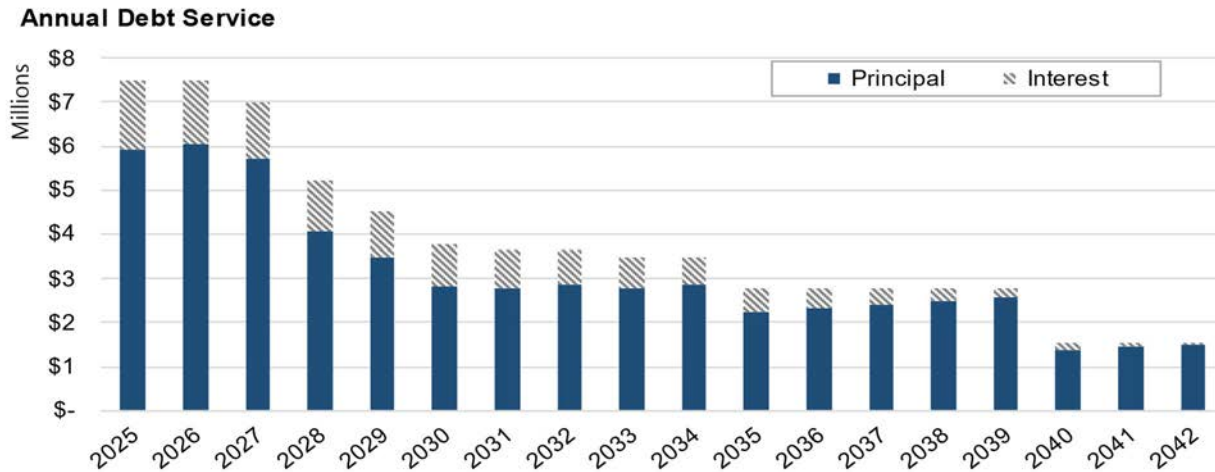
The recommended FY24/25 budget includes outstanding debt by type and planned issuances as follows:

| | 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



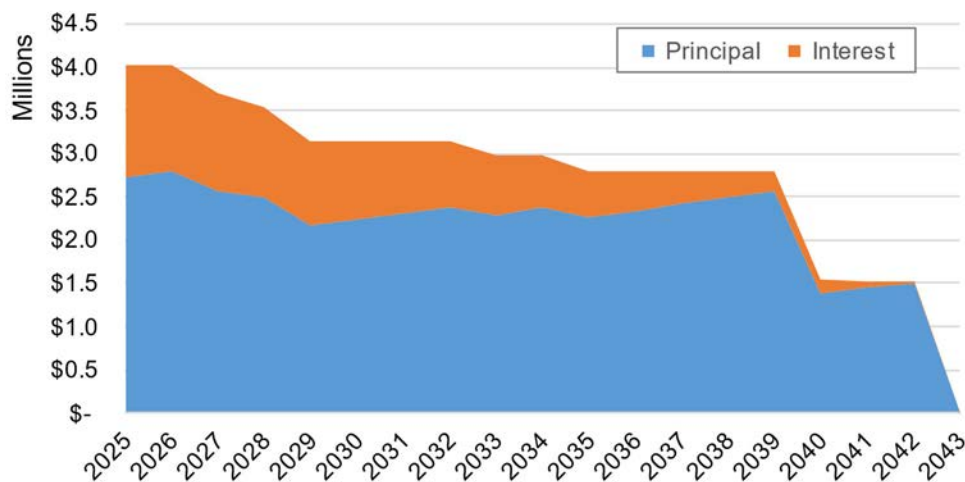
Forecasted annual principal and interest payments on the Town’s current outstanding debt through maturity



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

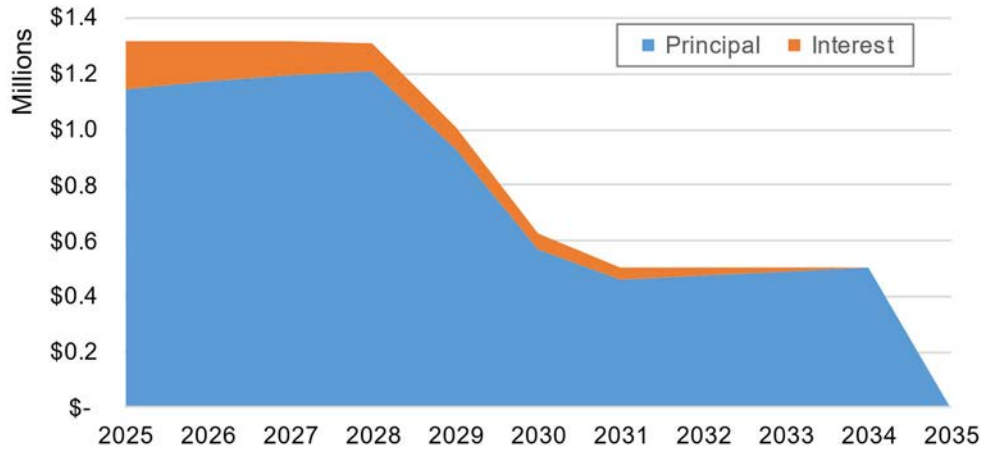
Excise Tax Revenue Bonds

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.



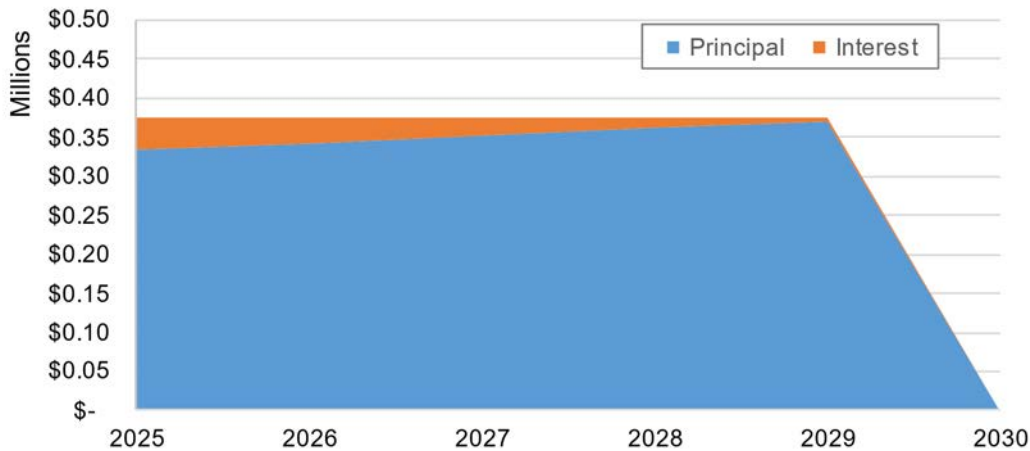
Water Revenue Supported Bonds

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.



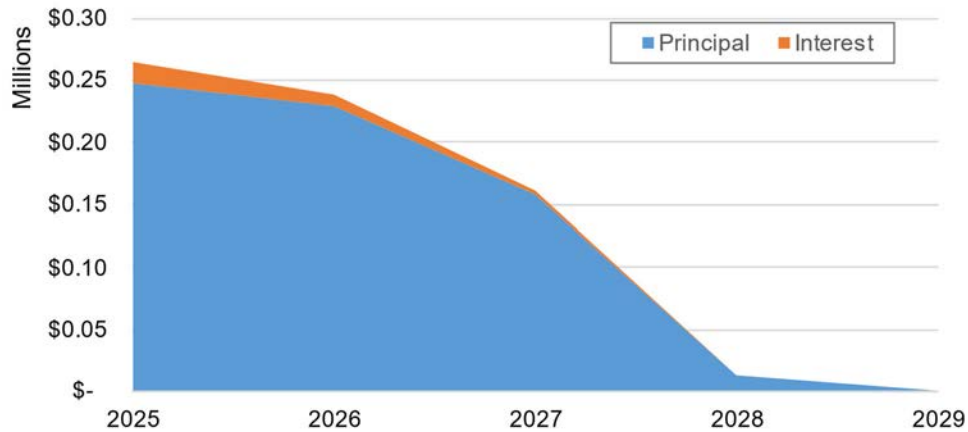
Water Infrastructure Finance Authority Loans (WIFA)

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.



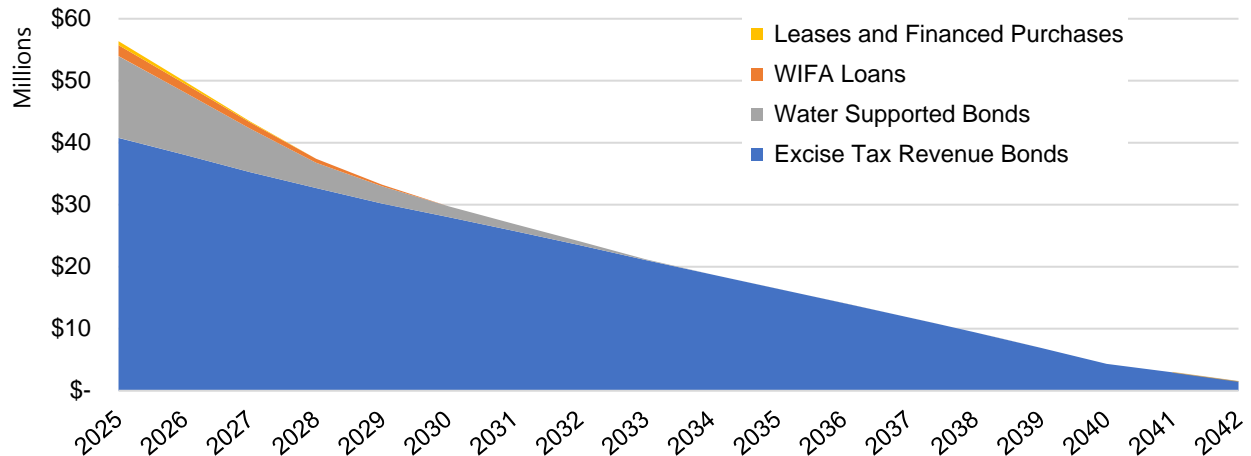
Debt Limit

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

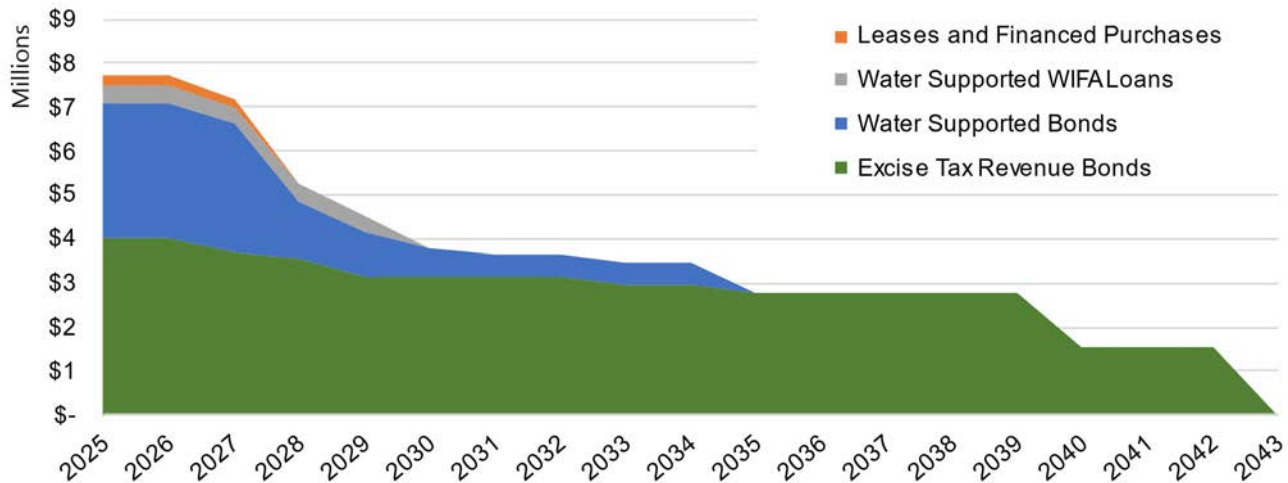
The issuance of debt commits the Town to a significant, long-term recurring cost; therefore, each new debt issuance must be heavily scrutinized to ensure the Town’s ability to repay the debt. Debt service payments are contractual obligations that take legal precedence over most other Town expenditures.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

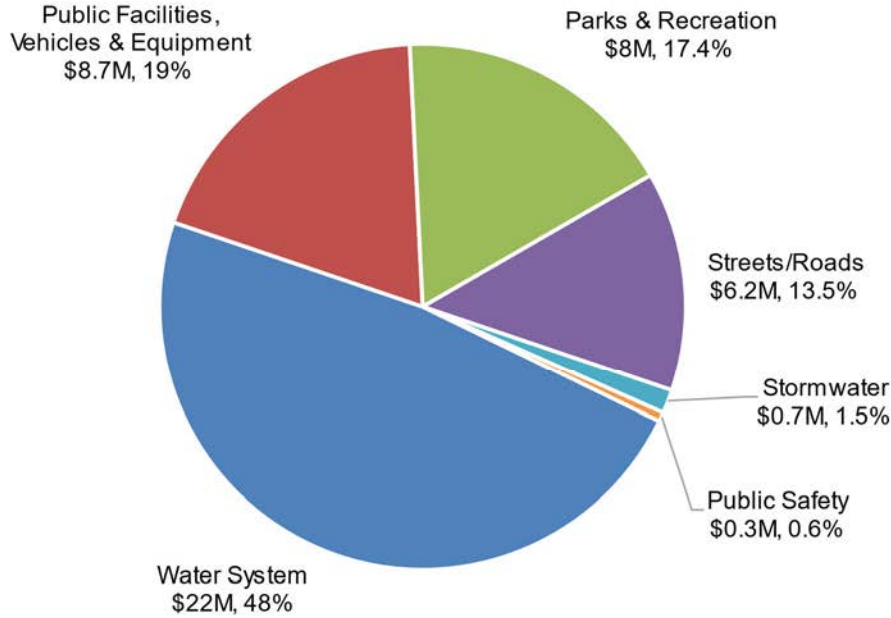
The Town uses the Capital Improvement Program as an avenue of communication to the public. Through the CIP document, residents and businesses are provided with an accurate and concise view of the Town's long-term direction for capital investment and the Town's need for stable revenue sources to fund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

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

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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

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|--------------------------|---|
| 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

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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

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|--------------------------|--|
| 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 |

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|--------------------------|---|
| 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 |

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|--------------------------|---|
| 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

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|--------------------------|---|
| 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 |

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|--------------------------|---|
| 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 |

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|--------------------------|--|
| 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 |

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|--------------------------|--|
| 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: NWRDSD (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 NWRDSD 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: NWRDSD (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
