



Town of Oro Valley Community Academy

Town Budget and Finances

November 17, 2016

Town of Oro Valley



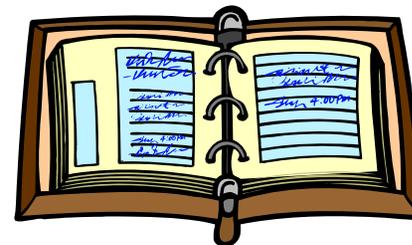
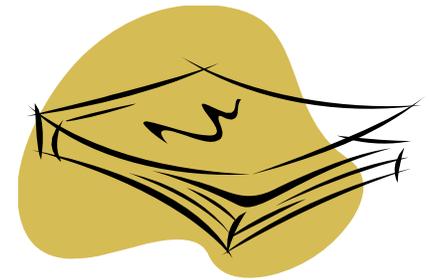
Town of Oro Valley

Budget Priority Guidance

**Town
Strategic
Plan**

**Voter-Approved
General Plan**

Budget





Town of Oro Valley

Town of Oro Valley - Main Revenue Sources

Revenue Source	Description
Local Sales Tax	Includes retail sales taxes, construction tax, hotel/motel tax, restaurant/bar tax and utility tax
State Sales Tax	The Town receives its share of State shared sales tax (5.6%) based on population.
State Income Tax	Amount is based on income tax collections from two years prior to the fiscal year in which the Town receives these funds.
Gas Tax	Cities and towns receive 27.5% of all gas taxes. Of this 27.5%, 1/2 is distributed based on population, other 1/2 based on proportion of gas sales in County.
Vehicle License Tax	Approximately 25% of revenues for licensing of motor vehicles is distributed to incorporated cities and towns.
Cable Franchise Fee	5% on provision of cable service from Comcast Cable.



Town of Oro Valley

Main Revenue Sources (Continued)

Revenue Source	Description
User Fees	Collected from residents for Town facilities and services including park lighting, aquatics, and recreation fees.
Grants	Received from Federal and State agencies to assist in funding projects such as roadway improvements, public safety and community services.
Building Permit Fees	Revenues from this source come from residential building and commercial development.
Court Fines	Revenue comes from traffic violations and other fines paid for the violation of Town ordinances.
Development Impact Fees	Revenues come from residential and commercial development to finance new construction or expansion of capital infrastructure.
Water Sales	Revenues come from the sale of water to residents and businesses.



Town of Oro Valley

Council-Approved vs. Voter-Approved Revenues

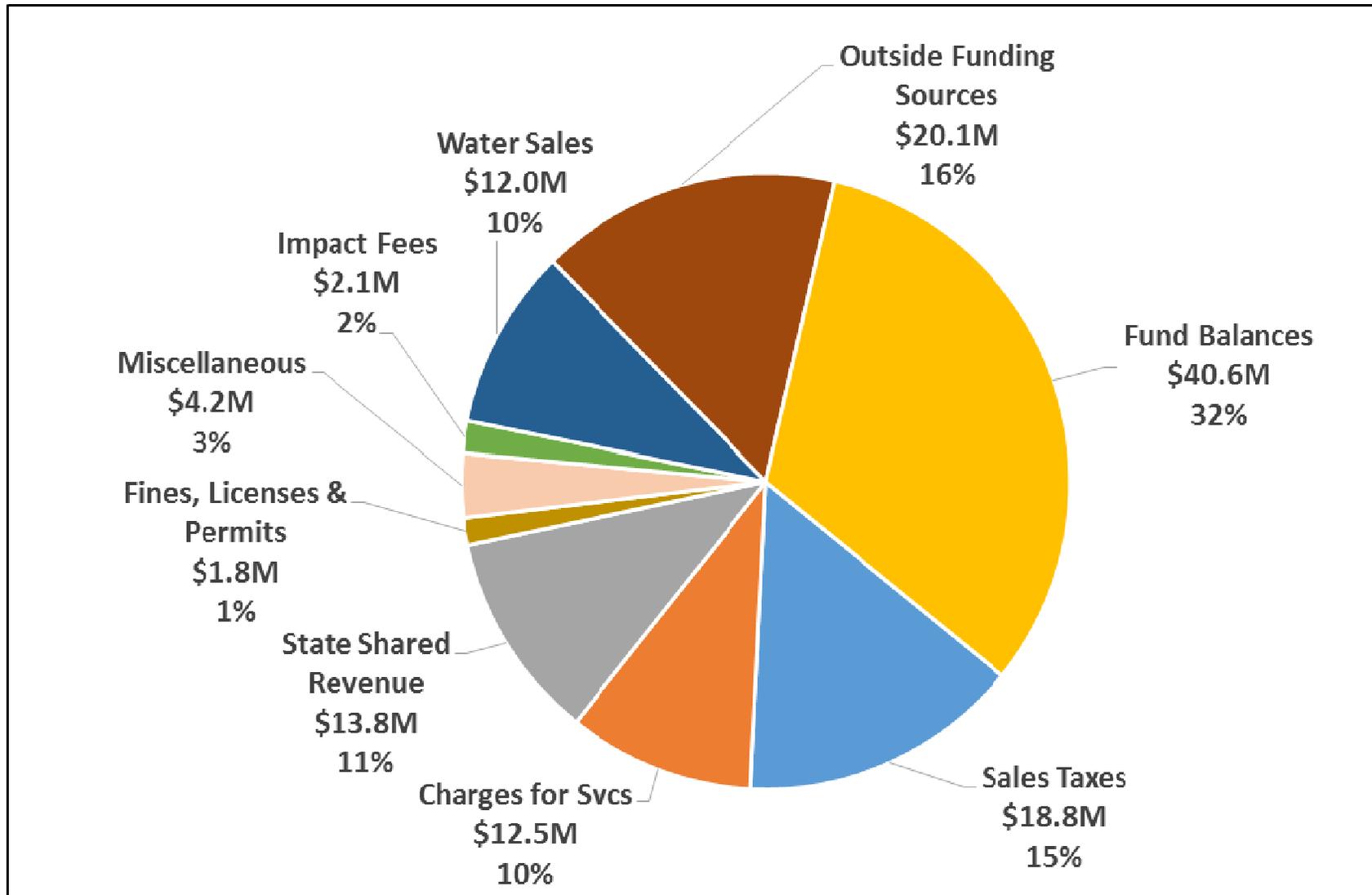
Council-Approved Revenues	Currently in place?
Local Sales Taxes	Yes
License & Permit Fees	Yes
Charges for Services	Yes
Impact Fees	Yes
Water Rates	Yes

Voter-Approved Revenues	Currently in place?
Property Taxes (Town of Oro Valley)	No
Residential Rental Taxes	No
Electric/Gas Franchise Fees	No



Town of Oro Valley

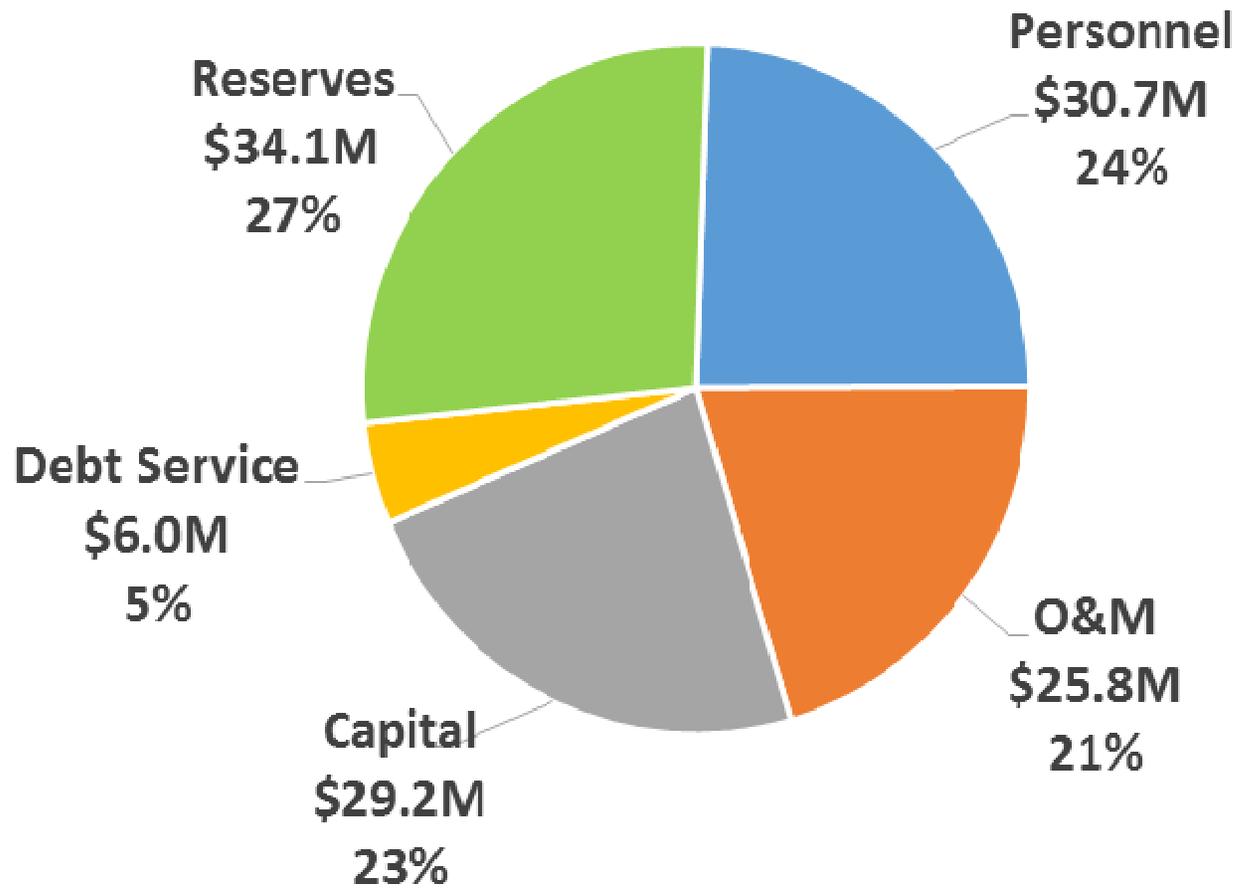
FY 2016/17 Revenue Sources - \$125.9M





Town of Oro Valley

FY 2016/17 Expenditure Categories - \$125.9M





GENERAL FUND

(Main Operating Fund)



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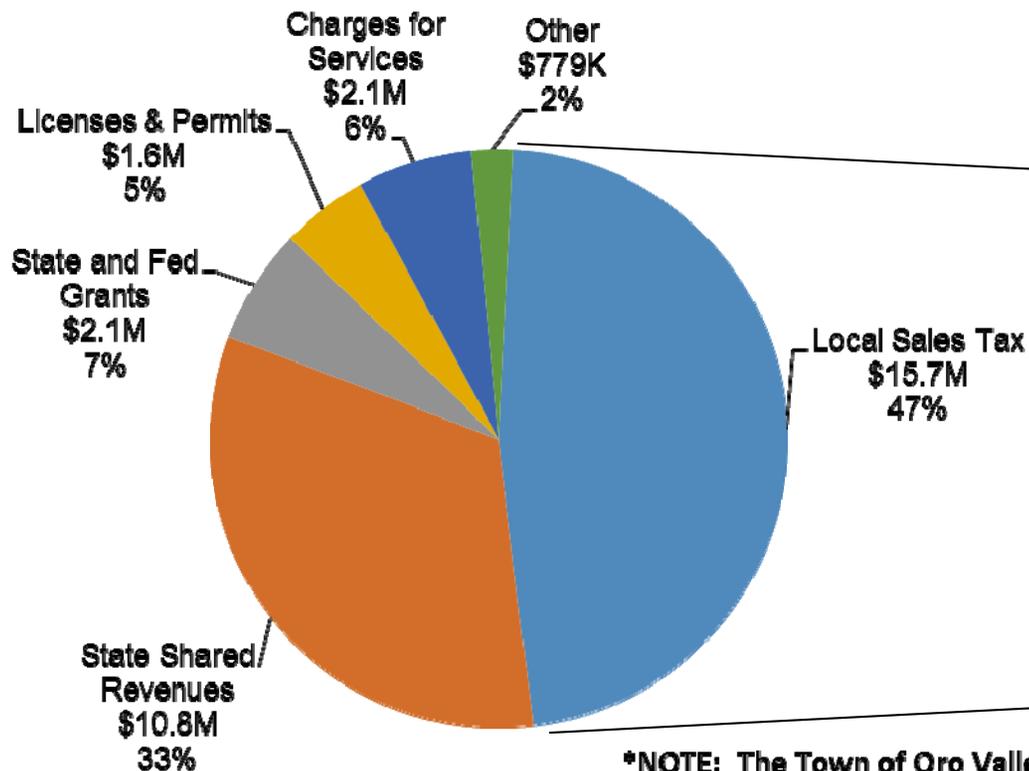




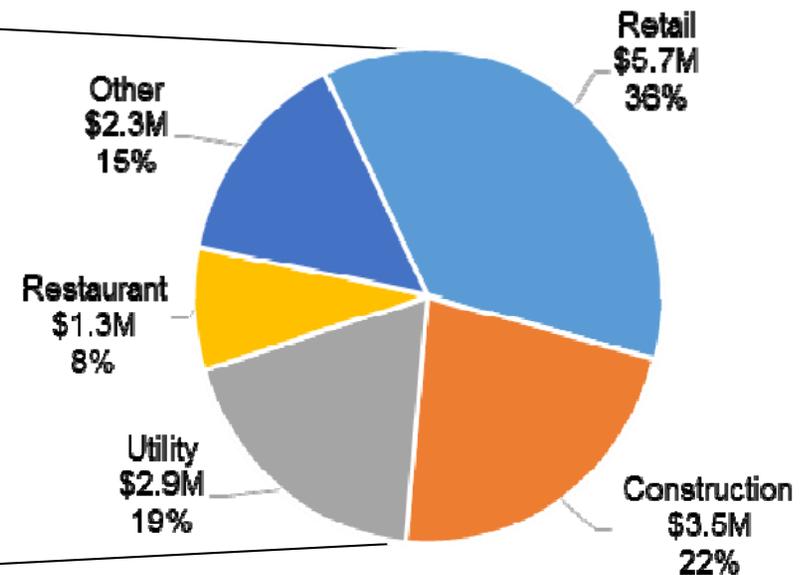
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General Fund - FY 2016/17 Revenues

FY 2016/17 Budgeted General Fund Revenues



Local Sales Tax



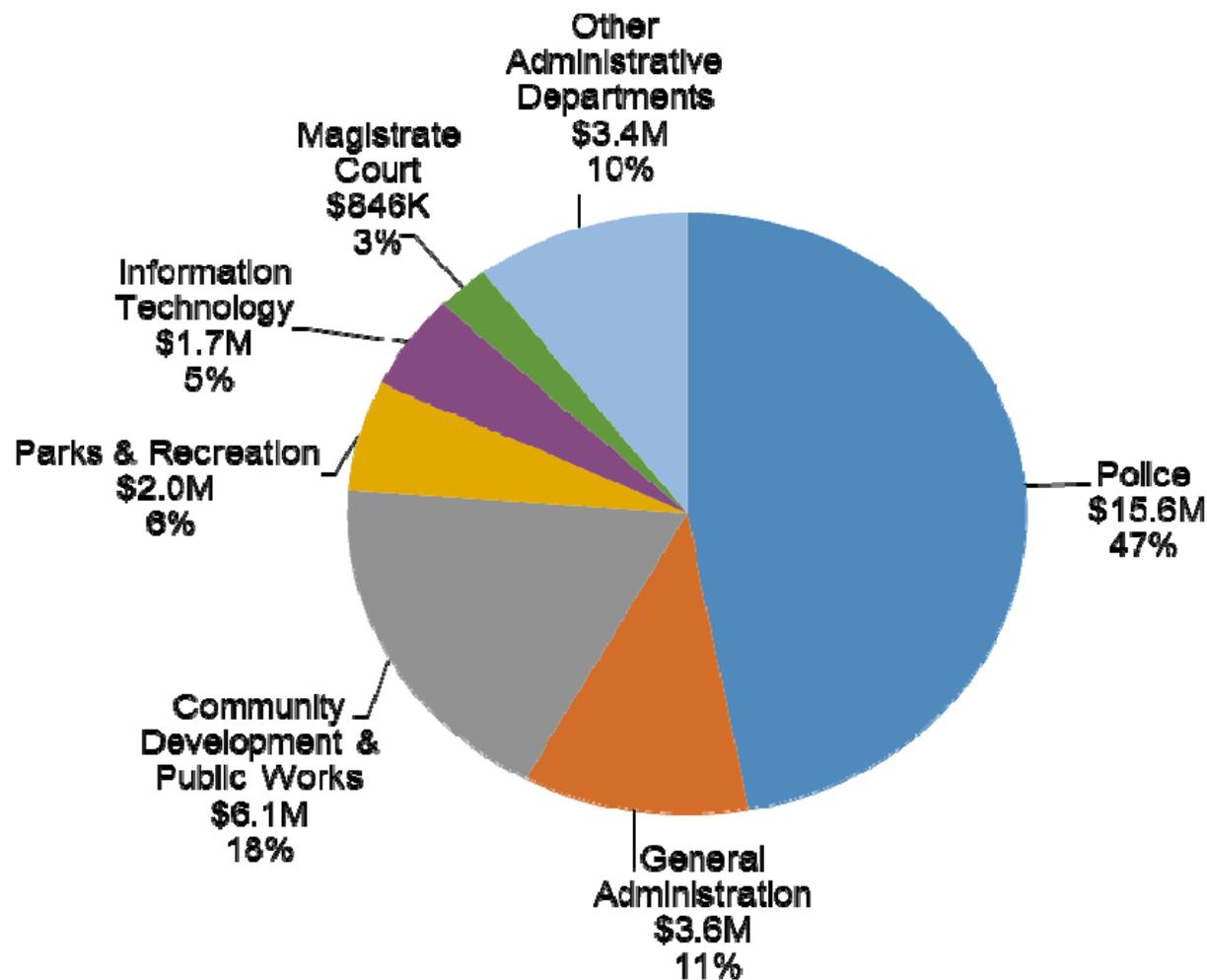
***NOTE: The Town of Oro Valley DOES NOT levy a property tax**



Town of Oro Valley

General Fund – FY 2016/17 Expenditures

FY 2016/17 Budgeted Expenditures by Department As a Percent of Total General Fund Budget





DEVELOPMENT REVENUES



Town of Oro Valley

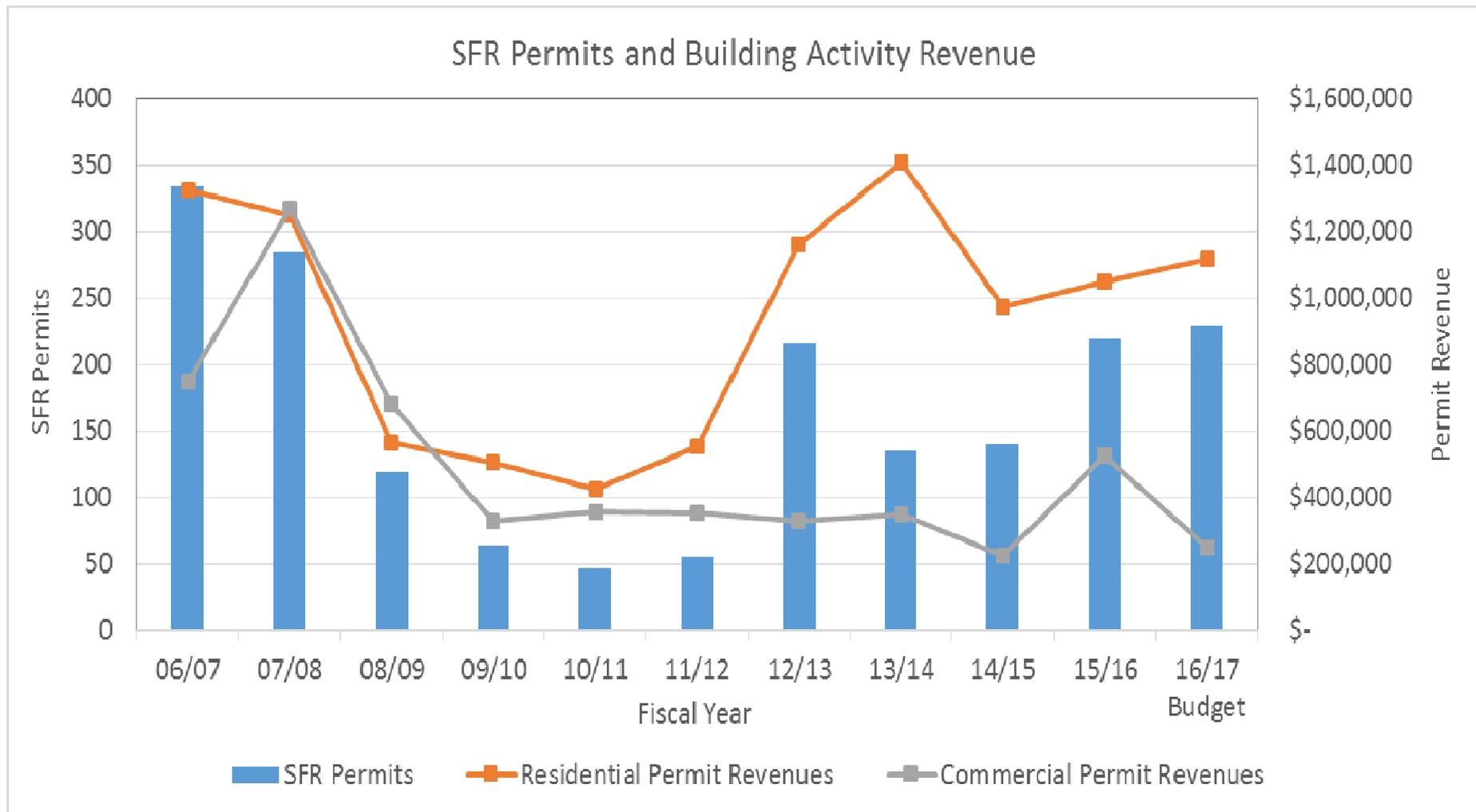
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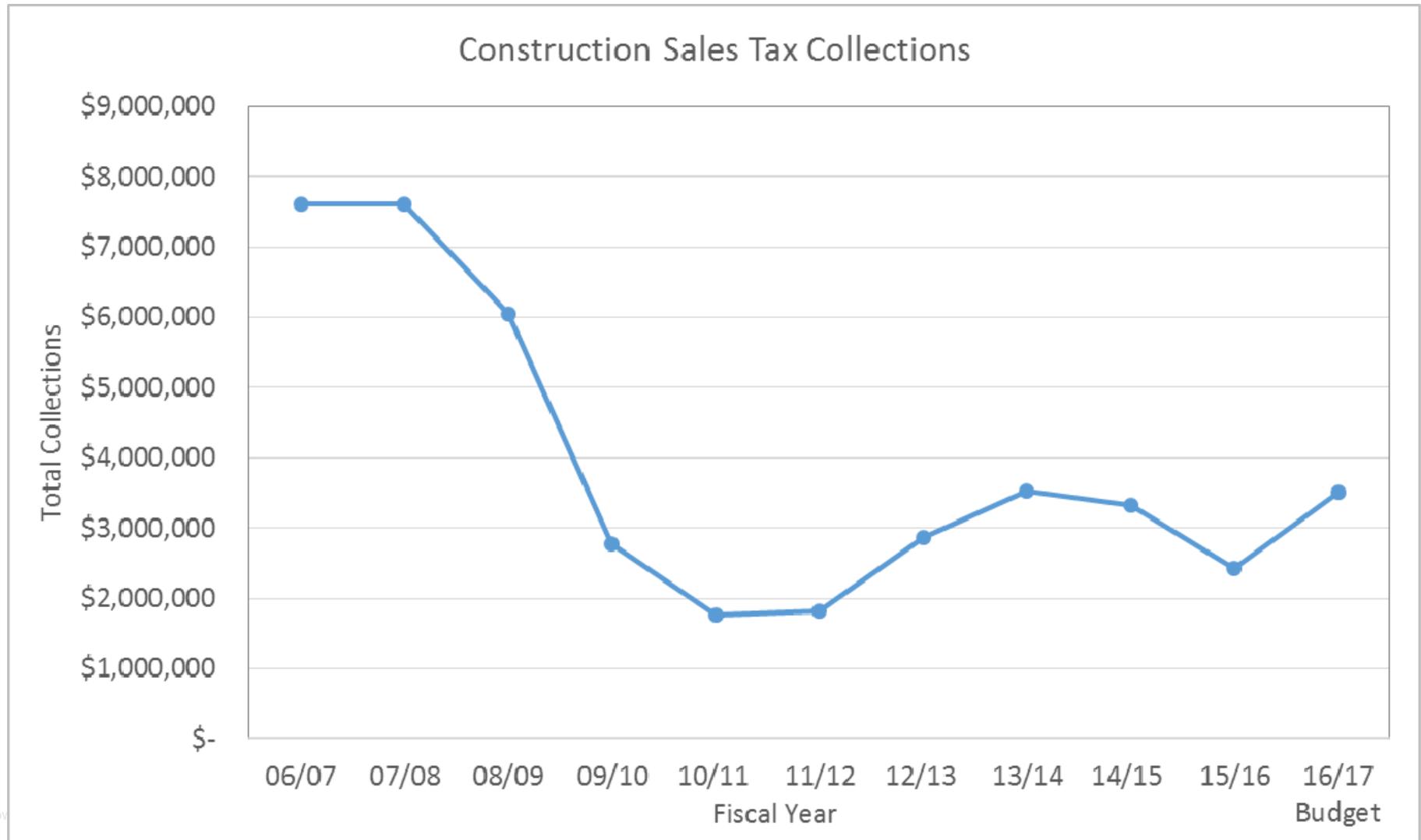
Single Family/Commercial Activity





Town of Oro Valley

Construction Tax Revenues





FIVE-YEAR FINANCIAL FORECAST



5-Year Forecast - Influencing Factors

REVENUES

- ▶ Building activity, economy, inventory of developable land, population growth, State legislature, new tax-generating commercial businesses, fee amounts, economic development, annexations

EXPENDITURES

- ▶ Salary and benefit increases, FTE count, debt service, capital needs, asset replacement needs, inflation

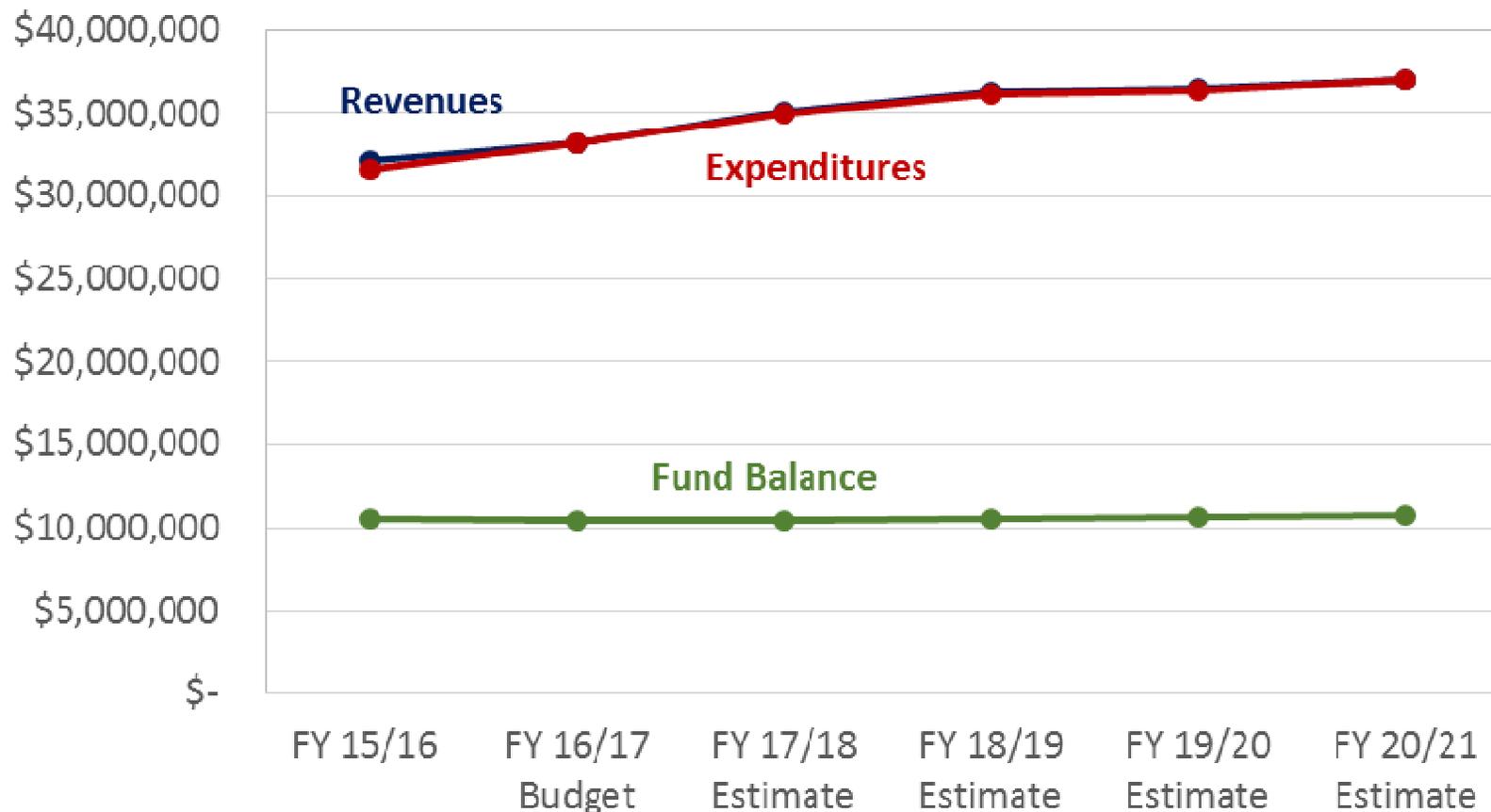




Town of Oro Valley

General Fund - Forecast Through FY 2020/21

General Fund
Revenues, Expenditures and Fund Balance





Thank you!

Questions?



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