

CITY/TOWN OF Oro Valley
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2013

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2012	ACTUAL EXPENDITURES/EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 35,286,578	\$ 24,783,490	\$ 10,963,621	Primary:	\$ 26,680,592			\$ 176,747	\$ 135,324	\$ 37,685,636	\$ 37,685,636
2. Special Revenue Funds	7,637,830	4,400,055	3,833,989	Secondary:	4,606,874				194,810	8,246,053	8,246,053
3. Debt Service Funds Available	2,256,269	996,694	1,234,773		551,362			155,706		1,941,841	1,941,841
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	2,256,269	996,694	1,234,773		551,362			155,706		1,941,841	1,941,841
6. Capital Projects Funds	23,483,237	11,031,974	10,270,833		9,686,775				100,000	19,857,608	19,857,608
7. Permanent Funds											
8. Enterprise Funds Available	25,119,462	13,926,268	10,914,086		13,557,800			100,000	2,319	24,569,567	24,569,567
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	25,119,462	13,926,268	10,914,086		13,557,800			100,000	2,319	24,569,567	24,569,567
11. Internal Service Funds	436,271	436,271	300,000		2,821,451					3,121,451	3,121,451
12. TOTAL ALL FUNDS	\$ 94,219,647	\$ 55,574,752	\$ 37,517,302	\$	\$ 57,904,854	\$	\$	\$ 432,453	\$ 432,453	\$ 95,422,156	\$ 95,422,156

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2012	2013
1.	\$ 94,219,647	\$ 95,422,156
2.		
3.	94,219,647	95,422,156
4.		
5.	\$ 94,219,647	\$ 95,422,156
6.	\$ 94,219,647	\$ 95,422,156

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

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

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

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Local taxes			
Local Sales Tax	\$ 11,901,316	\$ 11,492,949	\$ 11,827,995
Cable Franchise Tax	500,000	500,000	500,000
Licenses and permits			
Licenses	170,698	170,698	171,140
Permits	946,196	687,500	753,829
Fees	10,000	14,400	11,500
Intergovernmental			
State/County Shared	8,187,264	8,187,264	9,175,117
State Grants	288,500	522,351	1,014,042
Federal Grants	805,533	444,244	983,000
Other	591,160	591,160	613,413
Charges for services			
Reimbursements	234,000	181,860	204,000
Fees	442,160	459,360	408,600
Other	561,691	576,191	604,956
Fines and forfeits			
Fines	190,000	190,000	190,000
Interest on investments			
Interest Income	22,000	150,000	89,000
In-lieu property taxes			
Contributions			
Voluntary contributions		995	
Miscellaneous			
Miscellaneous	157,500	189,550	134,000
Total General Fund	\$ 25,008,018	\$ 24,358,522	\$ 26,680,592

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

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Local Sales Tax	\$ 367,400	\$ 290,093	\$ 316,890
Highway User Fuel Tax	2,376,464	2,376,464	2,480,005
Permits	42,000	43,500	43,000
Grants	487,000	286,710	260,000
Interest Income	10,700	7,000	7,000
Charges for Services	15,000	15,000	229,493
Other	10,000	25,000	10,000
	\$ 3,308,564	\$ 3,043,767	\$ 3,346,388
Bed Tax Fund			
Local Sales Tax	\$ 899,626	\$ 711,016	\$ 782,283
Interest Income	1,800	9,500	5,700
	\$ 901,426	\$ 720,516	\$ 787,983
Seizures & Forfeitures - State Fund			
	\$ 102,500	\$ 176,750	\$ 175,000
	\$ 102,500	\$ 176,750	\$ 175,000
Seizures & Forfeitures - Federal Fund			
	\$ 251,300	\$ 258,700	\$ 250,000
	\$ 251,300	\$ 258,700	\$ 250,000
Impound Fee Fund			
Fees	\$ 50,000	\$ 45,987	\$ 47,503
	\$ 50,000	\$ 45,987	\$ 47,503
Total Special Revenue Funds	\$ 4,613,790	\$ 4,245,720	\$ 4,606,874

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

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
DEBT SERVICE FUNDS			
Municipal Debt Service Fund			
Federal Grants	\$ 85,777	\$ 85,777	\$ 83,784
Interest Income		100	
Miscellaneous		206,483	100,000
	\$ 85,777	\$ 292,360	\$ 183,784
Oracle Road Improvement District Fund			
Special Assessments	\$ 364,703	\$ 366,301	\$ 367,578
	\$ 364,703	\$ 366,301	\$ 367,578
Total Debt Service Funds	\$ 450,480	\$ 658,661	\$ 551,362
CAPITAL PROJECTS FUNDS			
Alternative Water Resources Development Impact Fee Fund			
Development impact Fees	\$ 219,200	\$ 515,544	\$ 219,200
Charges for Services	2,423,500	2,358,000	2,456,000
Interest Income	2,684	800	800
	\$ 2,645,384	\$ 2,874,344	\$ 2,676,000
Potable Water System Development Impact Fee Fund			
Development Impact Fees	\$ 114,255	\$ 340,907	\$ 114,255
Interest Income	13,323	4,500	4,500
	\$ 127,578	\$ 345,407	\$ 118,755
Townwide Roadway Development Impact Fee Fund			
State Grants	\$ 7,443,000	\$ 5,312,909	\$ 5,280,000
Federal Grants	500,000		699,000
Development Impact Fees	413,078	246,714	414,118
Interest Income	4,000	1,600	1,600
Other	18,000	19,512	18,000
	\$ 8,378,078	\$ 5,580,735	\$ 6,412,718
Regional Transportation Authority Fund			
RTA Reimbursements	\$ 50,000	\$ 200	
	\$ 50,000	\$ 200	
Parks & Recreation Impact Fee Fund			
Development Impact Fees	\$ 127,640	\$ 127,656	\$ 92,001
	\$ 127,640	\$ 127,656	\$ 92,001
Library Impact Fee Fund			
Development Impact Fees	\$ 32,831	\$ 32,835	\$ 37,461

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
	\$ <u>32,831</u>	\$ <u>32,835</u>	\$ <u>37,461</u>

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
Police Impact Fee Fund			
Development Impact Fees	\$ 34,477	\$ 30,109	\$ 49,840
	\$ 34,477	\$ 30,109	\$ 49,840
General Government Impact Fee Fund			
Development Impact Fees	\$ 67,485	\$ 29,843	
	\$ 67,485	\$ 29,843	
Aquatic Center Project Fund			
Donations			\$ 300,000
			\$ 300,000
Total Capital Projects Funds	\$ 11,463,473	\$ 9,021,129	\$ 9,686,775

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

CITY/TOWN OF Oro Valley
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
ENTERPRISE FUNDS			
Oro Valley Water Utility Fund			
Water Sales	\$ 11,682,799	\$ 11,707,800	\$ 11,707,800
Charges for Services	445,200	541,550	475,200
Other	16,300	125,000	75,000
	<u>\$ 12,144,299</u>	<u>\$ 12,374,350</u>	<u>\$ 12,258,000</u>
Stormwater Utility Fund			
Federal Grants	\$ 380,000	\$ 253,114	\$ 67,800
State Grants	575,000	538,331	450,000
Charges for Services	751,000	751,500	761,500
Other	500	130	500
Miscellaneous		110	20,000
	<u>\$ 1,706,500</u>	<u>\$ 1,543,185</u>	<u>\$ 1,299,800</u>
Total Enterprise Funds	<u>\$ 13,850,799</u>	<u>\$ 13,917,535</u>	<u>\$ 13,557,800</u>

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

CITY/TOWN OF Oro Valley
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2013

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Transfer to Municipal Debt Service Fund	\$	\$	\$	\$ 135,324
Transfer from Bed Tax Fund			176,747	
Total General Fund	\$	\$	\$ 176,747	\$ 135,324
SPECIAL REVENUE FUNDS				
Bed Tax Fund	\$	\$	\$	\$ 194,810
Total Special Revenue Funds	\$	\$	\$	\$ 194,810
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$	\$	\$ 155,706	\$
Total Debt Service Funds	\$	\$	\$ 155,706	\$
CAPITAL PROJECTS FUNDS				
Alternative Water Rscs Dev Impact Fee Fund	\$	\$	\$	\$ 100,000
Total Capital Projects Funds	\$	\$	\$	\$ 100,000
ENTERPRISE FUNDS				
Oro Valley Water Utility Fund	\$	\$	\$ 100,000	\$ 2,319
Total Enterprise Funds	\$	\$	\$ 100,000	\$ 2,319
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 432,453	\$ 432,453

CITY/TOWN OF Oro Valley
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Council	\$ 220,573	\$	\$ 218,123	\$ 224,618
Clerk	456,089		445,514	322,779
Development & Infrastructure Services	3,340,679		3,071,462	3,803,751
Finance	722,199		705,868	744,111
General Administration	2,141,767		1,729,849	2,245,094
Human Resources	482,649		481,280	496,156
Information Technology	1,252,797	(17,093)	1,220,766	1,213,633
Legal	841,832		785,545	816,559
Magistrate Court	781,625		740,717	757,629
Town Manager's Office	877,167		707,184	728,648
Parks, Rec, Library & Cultural Resources	2,876,702		2,896,845	2,630,112
Police	12,096,513	17,093	11,780,337	12,667,903
Contingency Reserve	9,381,226	(185,240)		11,034,643
Total General Fund	\$ 35,471,818	\$ (185,240)	\$ 24,783,490	\$ 37,685,636
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 6,308,485	\$	\$ 3,936,757	\$ 6,108,346
Seizures and Forfeitures - State Fund	344,420		52,418	467,924
Seizures and Forfeitures - Federal Fund	696,661		134,017	832,189
Bed Tax Fund	638,276	(402,295)	230,876	790,091
Impound Fee Fund	52,283		45,987	47,503
Total Special Revenue Funds	\$ 8,040,125	\$ (402,295)	\$ 4,400,055	\$ 8,246,053
DEBT SERVICE FUNDS				
Municipal Debt Service Fund	\$ 1,885,937	\$	\$ 629,521	\$ 1,570,148
Oracle Road Improvement District Fund	370,332		367,173	371,693
Total Debt Service Funds	\$ 2,256,269	\$	\$ 996,694	\$ 1,941,841
CAPITAL PROJECTS FUNDS				
Regional Transportation Authority Fund	\$ 50,000	\$	\$ 200	\$
Townwide Roadway Dev Impact Fee Fund	10,861,424		7,361,418	7,128,581
Naranja Park Fund	258,821			258,821
Alternative Water Rscs Dev Impact Fee Fund	3,513,774		2,524,740	4,334,770
Potable Water System Dev Impact Fee Fund	7,434,228		1,145,616	3,614,431
Parks & Recreation Impact Fee Fund	425,126			543,500
Library Impact Fee Fund	109,354			153,507
Police Impact Fee Fund	97,985			153,328
General Government Impact Fee Fund	144,990			135,430
Aquatic Center Project Fund		402,295		3,350,000
Rec In Lieu Fee Fund		185,240		185,240
Total Capital Projects Funds	\$ 22,895,702	\$ 587,535	\$ 11,031,974	\$ 19,857,608
ENTERPRISE FUNDS				
Oro Valley Water Utility Fund	\$ 23,015,231	\$	\$ 12,665,249	\$ 22,619,429
Stormwater Utility Fund	2,104,231		1,261,019	1,950,138
Total Enterprise Funds	\$ 25,119,462	\$	\$ 13,926,268	\$ 24,569,567
INTERNAL SERVICE FUNDS				
Fleet Maintenance Fund	\$ 436,271	\$	\$ 436,271	\$ 638,787
Benefit Self Insurance Fund				2,482,664
Total Internal Service Funds	\$ 436,271	\$	\$ 436,271	\$ 3,121,451
TOTAL ALL FUNDS	\$ 94,219,647	\$	\$ 55,574,752	\$ 95,422,156

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

CITY/TOWN OF Oro Valley
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES *	BUDGETED EXPENDITURES/ EXPENSES
	2012	2012	2012	2013
Council:				
General Fund	220,573		218,123	224,618
Department Total	\$ 220,573	\$	\$ 218,123	\$ 224,618
Clerk:				
General Fund	456,089		445,514	322,779
Department Total	\$ 456,089	\$	\$ 445,514	\$ 322,779
Development and Infrastructure Svcs:				
General Fund	\$ 3,340,679		\$ 3,071,462	\$ 3,803,751
Highway Fund	6,308,485		3,936,757	6,108,346
Townwide Roadway Dev Impact Fee Fund	10,861,424		7,361,418	7,128,581
Stormwater Utility Fund	2,104,231		1,261,019	1,950,138
Regional Transportation Authority Fund	50,000		200	
Fleet Maintenance Fund	436,271		436,271	638,787
Department Total	\$ 23,101,090	\$	\$ 16,067,127	\$ 19,629,603
Finance:				
General Fund	722,199		705,868	744,111
Department Total	\$ 722,199	\$	\$ 705,868	\$ 744,111
General Administration:				
General Fund	\$ 2,141,767		\$ 1,729,849	\$ 2,245,094
General Fund - Contingency Reserve	9,381,226	(185,240)		11,034,643
Municipal Debt Service Fund	1,885,937		629,521	1,570,148
Oracle Road Improvement District Fund	370,332		367,173	371,693
General Government Impact Fee Fund	144,990			135,430
Benefit Self Insurance Fund				2,482,664
Department Total	\$ 13,924,252	\$ (185,240)	\$ 2,726,543	\$ 17,839,672
Human Resources:				
General Fund	482,649		481,280	496,156
Department Total	\$ 482,649	\$	\$ 481,280	\$ 496,156
Information Technology:				
General Fund	1,252,797	(17,093)	1,220,766	1,213,633
Department Total	\$ 1,252,797	\$ (17,093)	\$ 1,220,766	\$ 1,213,633
Legal:				
General Fund	841,832		785,545	816,559
Department Total	\$ 841,832	\$	\$ 785,545	\$ 816,559
Magistrate Court:				
General Fund	781,625		740,717	757,629
Department Total	\$ 781,625	\$	\$ 740,717	\$ 757,629
Town Manager's Office:				
General Fund	\$ 877,167		\$ 707,184	\$ 728,648
Bed Tax Fund	638,276	(402,295)	230,876	790,091
Department Total	\$ 1,515,443	\$ (402,295)	\$ 938,060	\$ 1,518,739

CITY/TOWN OF Oro Valley
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Parks, Rec, Library & Cultural Resources				
General Fund	\$ 2,876,702	\$	\$ 2,896,845	\$ 2,630,112
Parks & Recreation Impact Fee Fund	425,126			543,500
Library Impact Fee Fund	109,354			153,507
Naranja Park Fund	258,821			258,821
Rec In Lieu Fee Fund		185,240		185,240
Aquatic Center Project Fund		402,295		3,350,000
Department Total	\$ 3,670,003	\$ 587,535	\$ 2,896,845	\$ 7,121,180
Police:				
General Fund	\$ 12,096,513	\$ 17,093	\$ 11,780,337	\$ 12,667,903
Seizures & Forfeitures - State Fund	344,420		52,418	467,924
Seizures & Forfeitures - Federal Fund	696,661		134,017	832,189
Police Impact Fee Fund	97,985			153,328
Impound Fee Fund	52,283		45,987	47,503
Department Total	\$ 13,287,862	\$ 17,093	\$ 12,012,759	\$ 14,168,847
Water Utility:				
Oro Valley Water Utility Fund	\$ 23,015,231	\$	\$ 12,665,249	\$ 22,619,429
Alternative Water Rscs Dev Impact Fee Fund	3,513,774		2,524,740	4,334,770
Potable Water System Dev Impact Fee Fund	7,434,228		1,145,616	3,614,431
Department Total	\$ 33,963,233	\$	\$ 16,335,605	\$ 30,568,630

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