

Official Budget Forms

Town of Oro Valley

Fiscal year 2025

Town of Oro Valley

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Fiscal year 2025

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Town of Oro Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year	S c h		Funds						
			General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Enterprise Funds Available	Internal Service Funds	Total all funds
2024	E	1	54,909,909	20,578,425	4,137,854	40,569,057	23,504,295	4,789,851	148,489,391
2024	E	2	49,106,224	18,102,223	4,037,354	29,821,083	21,895,847	4,323,050	127,285,781
2025		3	20,755,916	2,296,079	394,199	33,026,844	9,451,490	2,821,346	68,745,874
2025	B	4	-						-
2025	B	5							-
2025	C	6	57,106,788	19,865,140	254,975	18,164,597	31,271,500	4,746,753	131,409,753
2025	D	7	-	-	-	-	-	-	-
2025	D	8	-	-	-	-	-	-	-
2025	D	9	-	6,299,905	3,900,379	13,999,787	-	-	24,200,071
2025	D	10	9,403,341	1,717,149	-	6,217,248	6,862,333	-	24,200,071
2025									
2025		11							-
2025									-
2025		12	68,459,363	26,743,975	4,549,553	58,973,980	33,860,657	7,568,099	200,155,627
2025	E	13	53,102,838	25,293,281	4,130,354	39,764,813	23,297,214	5,246,753	150,835,253

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 148,489,391	\$ 150,835,253
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	148,489,391	150,835,253
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 148,489,391	\$ 150,835,253
6	EEC expenditure limitation	\$ 165,078,676	\$ 170,938,815

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

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

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

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

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Local Sales Tax	\$ 25,633,318	\$ 26,743,064	\$ 27,993,025
Cable Franchise Tax	765,000	723,030	715,800
Licenses and permits			
Licenses	205,000	205,000	200,200
Permits	1,364,118	1,658,582	1,357,707
Fees	148,000	125,000	115,115
Intergovernmental			
State/County Shared	22,953,222	22,911,519	20,432,937
State Grants	75,000	147,486	150,567
Federal Grants	582,415	322,265	509,415
Reimbursements	1,869,500	1,869,500	1,981,555
Charges for services			
Reimbursements	194,400	125,000	155,000
Fees	1,002,558	956,741	994,128
Other	2,007,288	1,769,515	1,817,339
Fines and forfeits			
Fines	125,000	60,000	55,000
Interest on investments			
Interest Income	300,000	550,000	400,000
Miscellaneous			
Miscellaneous	263,000	555,527	229,000
Total General Fund	\$ 57,487,819	\$ 58,722,229	\$ 57,106,788

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

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway User Revenue Fund			
Highway User Fuel Tax	\$ 4,334,608	\$ 4,200,000	\$ 4,283,146
Permits	25,000	23,000	25,000
Interest Income	70,000	170,000	150,000
Other	3,000	14,826	3,000
	<u>\$ 4,432,608</u>	<u>\$ 4,407,826</u>	<u>\$ 4,461,146</u>
Grants and Contributions Fund			
Federal Grants	\$ 2,604,300	\$ 2,813,297	\$ 3,209,195
State Grants	223,400	223,400	853,400
Interest Income	25,000	25,000	25,000
Miscellaneous	560,000	13,000	526,000
	<u>\$ 3,412,700</u>	<u>\$ 3,074,697</u>	<u>\$ 4,613,595</u>
Services and Forfeitures			
Seizures and Forfeitures	\$ 100,000	\$ 100,000	\$ 100,000
Interest Income	3,000	10,000	5,000
	<u>\$ 103,000</u>	<u>\$ 110,000</u>	<u>\$ 105,000</u>
Community Center Fund			
Local Sales Tax	\$ 3,726,016	\$ 3,826,601	\$ 3,879,440
Charges for Services	5,785,386	6,609,745	6,626,727
Interest Income	35,000	35,000	16,682
Other	162,050	164,068	162,550
	<u>\$ 9,708,452</u>	<u>\$ 10,635,414</u>	<u>\$ 10,685,399</u>
Total special revenue funds	<u>\$ 17,656,760</u>	<u>\$ 18,227,937</u>	<u>\$ 19,865,140</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.

Debt service funds

Municipal Debt Service Fund

Federal Grants	\$ 25,146	\$ 25,146	\$ 19,975
Interest Income	60,000	135,000	135,000
Miscellaneous	100,000	94,980	100,000
	<u>\$ 185,146</u>	<u>\$ 255,126</u>	<u>\$ 254,975</u>
Total debt service funds	<u>\$ 185,146</u>	<u>\$ 255,126</u>	<u>\$ 254,975</u>

Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Capital projects funds			
Water Resources Development Impact Fee Fund			
Development Impact Fees	\$ 903,349	\$ 1,854,066	\$ 1,270,841
Interest Income	150,000	275,000	275,000
Federal Grants			1,638,383
Loan Proceeds			12,000,000
	\$ 1,053,349	\$ 2,129,066	\$ 15,184,224
Townwide Roadway Development Impact Fee Fund			
Development Impact Fees	\$ 286,810	\$ 245,680	\$ 230,027
Interest Income	15,000	38,000	38,000
	\$ 301,810	\$ 283,680	\$ 268,027
Parks and Recreation Impact Fee Fund			
Development Impact Fees	\$ 133,280	\$ 72,000	\$ 160,464
Interest Income	4,500	15,000	15,000
	\$ 137,780	\$ 87,000	\$ 175,464
Police Impact Fee Fund			
Development Impact Fees	\$ 39,034	\$ 40,000	\$ 44,035
Interest Income	200	350	350
	\$ 39,234	\$ 40,350	\$ 44,385
Capital Fund			
Miscellaneous	\$ 1,007,540	\$ 1,032,540	\$ 1,048,490
State Grants	620,000	620,000	1,000,000
Interest Income	100,000	500,000	348,382
	\$ 1,727,540	\$ 2,152,540	\$ 2,396,872
PAG/RTA Fund			
State Grants	\$ 30,000	\$ 751,574	\$ 17,000
Other	28,125	28,125	28,125
Interest Income	7,000	65,000	50,000
	\$ 65,125	\$ 844,699	\$ 95,125
Recreation in Lieu Fee Fund			
Interest Income	\$ 100	\$ 500	\$ 500
	\$ 100	\$ 500	\$ 500
Total capital projects funds	\$ 3,324,938	\$ 5,537,835	\$ 18,164,597

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

**Town of Oro Valley
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Enterprise funds			
Water Utility Fund			
Water Sales	\$ 16,060,000	\$ 16,000,000	\$ 18,000,000
Charges for Services	3,200,500	3,227,028	3,424,000
Interest Income	100,000	205,000	100,000
Loan Proceeds			8,000,000
Miscellaneous		38,751	
	<u>\$ 19,360,500</u>	<u>\$ 19,470,779</u>	<u>\$ 29,524,000</u>
Stormwater Utility Fund			
Charges for Services	\$ 1,501,500	\$ 1,522,983	\$ 1,518,500
Interest Income	10,000	19,000	19,000
Federal Grants	210,000		210,000
	<u>\$ 1,721,500</u>	<u>\$ 1,541,983</u>	<u>\$ 1,747,500</u>
Total enterprise funds	<u>\$ 21,082,000</u>	<u>\$ 21,012,762</u>	<u>\$ 31,271,500</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.			
Internal service funds			
Benefit Self Insurance Fund			
Interest Income	\$ 25,000	\$ 50,000	\$ 50,000
Miscellaneous	4,264,851	4,198,531	4,696,753
	<u>\$ 4,289,851</u>	<u>\$ 4,248,531</u>	<u>\$ 4,746,753</u>
Total internal service funds	<u>\$ 4,289,851</u>	<u>\$ 4,248,531</u>	<u>\$ 4,746,753</u>
Total all funds	<u>\$ 104,026,514</u>	<u>\$ 108,004,420</u>	<u>\$ 131,409,753</u>

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

Town of Oro Valley
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Capital Fund	\$	\$	\$	\$ 7,139,787
Transfer to Grants Fund				125,375
Transfer to Debt Service Fund				2,138,179
Total General Fund	\$	\$	\$	\$ 9,403,341
Special revenue funds				
Grants and Contributions Fund	\$	\$	\$ 2,299,905	\$
Community Center Fund				1,717,149
Highway Fund			4,000,000	
Total special revenue funds	\$	\$	\$ 6,299,905	\$ 1,717,149
Debt service funds				
Municipal Debt Service Fund	\$	\$	\$ 3,900,379	\$
Total debt service funds	\$	\$	\$ 3,900,379	\$
Capital projects funds				
Water Resource Impact Fee Fund	\$	\$	\$ 6,860,000	\$
Police Impact Fee Fund				42,718
Capital Fund			7,139,787	6,174,530
Total capital projects funds	\$	\$	\$ 13,999,787	\$ 6,217,248
Enterprise funds				
Water Utility Fund	\$	\$	\$	\$ 6,862,333
Total enterprise funds	\$	\$	\$	\$ 6,862,333
Total all funds	\$	\$	\$ 24,200,071	\$ 24,200,071

**Town of Oro Valley
Expenditures/expenses by fund
Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Council	\$ 209,203	\$	\$ 209,203	\$ 241,102
Clerk	419,897		410,155	564,954
Town Manager's Office	1,638,716		1,619,979	1,742,926
Human Resources	590,520		665,521	764,005
Finance	850,456		820,840	867,767
Information Technology	6,271,309		5,852,943	6,022,838
Non Departmental	2,555,536		2,555,536	3,048,603
Legal	1,132,503		1,096,391	1,175,969
Community & Economic Development	3,882,445		3,282,779	4,289,037
Parks & Recreation	4,664,040	79,100	4,490,331	4,782,096
Police	20,410,591	26,000	20,332,453	20,220,736
Town Court	1,010,662		965,777	1,123,551
Public Works	6,763,736		6,804,316	6,944,467
Contingency Reserve	5,000,000	(594,805)		1,314,787
Total General Fund	\$ 55,399,614	\$ (489,705)	\$ 49,106,224	\$ 53,102,838
Special revenue funds				
Highway User Revenue Fund	\$ 6,668,791	\$	\$ 6,422,580	\$ 8,296,303
Grants and Contributions Fund	4,769,152		3,186,608	6,885,100
Seizures and Forfeitures	200,000		35,000	380,195
Community Center Fund	8,940,482		8,458,035	9,731,683
Total special revenue funds	\$ 20,578,425	\$	\$ 18,102,223	\$ 25,293,281
Debt service funds				
Municipal Debt Service Fund	\$ 4,137,854	\$	\$ 4,037,354	\$ 4,130,354
Total debt service funds	\$ 4,137,854	\$	\$ 4,037,354	\$ 4,130,354
Capital projects funds				
Water Resources Dev Impact Fee Fund	\$ 12,453,300	\$	\$ 9,337,876	\$ 27,203,135
Townwide Roadway Impact Fee Fund	306,429		1,000	400,000
Parks and Recreation Impact Fee Fund	788,000		603,000	185,000
Police Impact Fee Fund	50,857		50	50,000
Recreation in Lieu Fee Fund	16,610			18,216
Capital Fund	25,876,156	489,705	19,410,922	11,738,462
PAG/RTA Fund	588,000		468,235	170,000
Total capital projects funds	\$ 40,079,352	\$ 489,705	\$ 29,821,083	\$ 39,764,813
Enterprise funds				
Water Utility Enterprise Fund	\$ 21,431,834	\$	\$ 20,434,131	\$ 20,867,610
Stormwater Utility Enterprise Fund	2,072,461		1,461,716	2,429,604
Total enterprise funds	\$ 23,504,295	\$	\$ 21,895,847	\$ 23,297,214
Internal service funds				
Benefit Self Insurance Fund	\$ 4,789,851	\$	\$ 4,323,050	\$ 5,246,753
Total internal service funds	\$ 4,789,851	\$	\$ 4,323,050	\$ 5,246,753
Total all funds	\$ 148,489,391	\$	\$ 127,285,781	\$ 150,835,253

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

**Town of Oro Valley
Expenditures/expenses by department
Fiscal year 2025**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2024	2024	2024	2025
Council				
General Fund	\$ 209,203	\$	\$ 209,203	\$ 241,102
Department total	\$ 209,203	\$	\$ 209,203	\$ 241,102
Clerk				
General Fund	\$ 419,897	\$	\$ 410,155	\$ 564,954
Department total	\$ 419,897	\$	\$ 410,155	\$ 564,954
Town Manager				
General Fund	\$ 1,638,716	\$	\$ 1,619,979	\$ 1,742,926
Department total	\$ 1,638,716	\$	\$ 1,619,979	\$ 1,742,926
Human Resources				
General Fund	\$ 590,520	\$	\$ 665,521	\$ 764,005
Department total	\$ 590,520	\$	\$ 665,521	\$ 764,005
Finance				
General Fund	\$ 850,456	\$	\$ 820,840	\$ 867,767
Department total	\$ 850,456	\$	\$ 820,840	\$ 867,767
Information Technology				
General Fund	\$ 6,271,309	\$	\$ 5,852,943	\$ 6,022,838
Department total	\$ 6,271,309	\$	\$ 5,852,943	\$ 6,022,838
Non Departmental				
General Fund	\$ 2,555,536	\$	\$ 2,555,536	\$ 3,048,603
General Fund - Contingency Reserve	5,000,000	(594,805)		1,314,787
Grants & Contributions Fund	1,100,000		100,000	800,000
Municipal Debt Service Fund	4,137,854		4,037,354	4,130,354
Benefits Self Insurance Fund	4,789,851		4,323,050	5,246,753
Capital Fund	25,621,391	489,705	19,134,306	11,738,462
Department total	\$ 43,204,632	\$ (105,100)	\$ 30,150,246	\$ 26,278,959
Legal				
General Fund	\$ 1,132,503	\$	\$ 1,096,391	\$ 1,175,969
Department total	\$ 1,132,503	\$	\$ 1,096,391	\$ 1,175,969
Community and Economic Development				
General Fund	\$ 3,882,445	\$	\$ 3,282,779	\$ 4,289,037
Department total	\$ 3,882,445	\$	\$ 3,282,779	\$ 4,289,037
Parks and Recreation				
General Fund	\$ 4,664,040	\$ 79,100	\$ 4,490,331	\$ 4,782,096
Grants & Contributions Fund	673,718		256,336	4,000,000
Parks & Recreation Impact Fee Fund	788,000		603,000	185,000
Recreation In Lieu Fee Fund	16,610			18,216
Community Center Fund	8,940,482		8,458,035	9,731,683
Department total	\$ 15,082,850	\$ 79,100	\$ 13,807,702	\$ 18,716,995
Police				
General Fund	\$ 20,410,591	\$ 26,000	\$ 20,332,453	\$ 20,220,736
Grants & Contributions Fund	490,500		350,500	562,450
Seizures and Forfeitures	200,000		35,000	380,195
Police Impact Fee Fund	50,857		50	50,000
Department total	\$ 21,151,948	\$ 26,000	\$ 20,718,003	\$ 21,213,381
Town Court				
General Fund	\$ 1,010,662	\$	\$ 965,777	\$ 1,123,551
Department total	\$ 1,010,662	\$	\$ 965,777	\$ 1,123,551
Public Works				
General Fund	\$ 6,763,736	\$	\$ 6,804,316	\$ 6,944,467
Grants & Contributions Fund	2,504,934		2,479,772	1,522,650
Highway Fund	6,668,791		6,422,580	8,296,303
Stormwater Utility Fund	2,072,461		1,461,716	2,429,604
PAG/RTA Fund	588,000		468,235	170,000
Townwide Roadway Impact Fee Fund	306,429		1,000	400,000
Capital Fund	254,765		276,616	
Department total	\$ 19,159,116	\$	\$ 17,914,235	\$ 19,763,024
Water Utility				
Water Utility Fund	\$ 21,431,834	\$	\$ 20,434,131	\$ 20,867,610
Water Resources Dev Impact Fee Fund	12,453,300		9,337,876	27,203,135
Department total	\$ 33,885,134	\$	\$ 29,772,007	\$ 48,070,745

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

Town of Oro Valley
Full-time employees and personnel compensation
Fiscal year 2025

Fund	Full-time equivalent (FTE) 2025	Employee salaries and hourly costs 2025	Retirement costs 2025	Healthcare costs 2025	Other benefit costs 2025	Total estimated personnel compensation 2025
General Fund	339.74	\$ 25,674,372	\$ 4,740,990	\$ 3,358,662	\$ 2,742,748	\$ 36,516,772
Special revenue funds						
Highway Fund	12.00	\$ 986,134	\$ 120,998	\$ 125,025	\$ 101,641	\$ 1,333,798
Community Center Fund	23.03	1,048,341	34,048	50,639	89,554	1,222,583
Total special revenue funds	35.03	\$ 2,034,475	\$ 155,047	\$ 175,664	\$ 191,195	\$ 2,556,380
Enterprise funds						
Water Utility Fund	40.48	\$ 2,849,140	\$ 346,846	\$ 516,877	\$ 279,565	\$ 3,992,428
Stormwater Utility Fund	9.73	738,691	88,563	114,158	77,359	1,018,770
Total enterprise funds	50.21	\$ 3,587,831	\$ 435,409	\$ 631,035	\$ 356,924	\$ 5,011,198
Total all funds	424.97	\$ 31,296,678	\$ 5,331,446	\$ 4,165,360	\$ 3,290,867	\$ 44,084,351