

MARANA RESOLUTION NO. 2019-046

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2019-2020 TENTATIVE BUDGET

WHEREAS in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on April 23, 2019, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town of Marana; and

WHEREAS in accordance with said chapter of said title, and following due public notice, the Council held a public meeting on May 21, 2019, at which meeting any taxpayer is privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

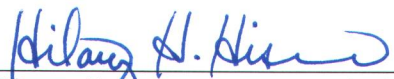
WHEREAS the sums to be raised by taxation as specified in the budget attached hereto as Exhibit A may not exceed, in the aggregate amount, the expenditure limitation to be set by the Council on June 18, 2019.


NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Marana, Arizona, that the budget setting forth the estimates of revenues and expenditures/expenses, attached hereto as Exhibit A and incorporated herein by this reference, as increased, decreased or changed by the Town Council, is hereby adopted as the tentative budget for the Town of Marana for the fiscal year 2019-2020.

PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 21st day of May, 2019.



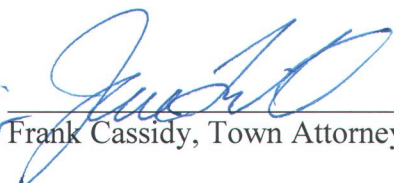
ATTEST:

for 
Cherry L. Lawson, Town Clerk



Mayor Ed Honea

APPROVED AS TO FORM:

for 

Frank Cassidy, Town Attorney

OFFICIAL BUDGET FORMS

TOWN OF MARANA

Fiscal Year 2020

TOWN OF MARANA
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Fiscal Year 2020

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TOWN OF MARANA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	49,816,341	9,425,278	8,094,144	44,579,914	0	25,523,037	4,231,566	141,670,280
2019	Actual Expenditures/Expenses**	E 2	39,670,417	5,374,694	13,169,782	18,972,369	0	12,016,207	4,539,118	93,742,587
2020	Fund Balance/Net Position at July 1***		32,368,948	6,853,205	5,452,160	24,115,959	0	8,522,448	660,426	77,973,146
2020	Primary Property Tax Levy	B 4	0							0
2020	Secondary Property Tax Levy	B 5			1,050,990	131,855				1,182,845
2020	Estimated Revenues Other than Property Taxes	C 6	47,188,667	8,690,103	2,906,850	8,806,333	0	19,046,996	5,049,200	91,688,149
2020	Other Financing Sources	D 7	0	0	0	2,505,000	0	16,108,636	0	18,613,636
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	100,000	5,986,888	234,316	0	2,776,775	0	9,097,979
2020	Interfund Transfers (Out)	D 10	4,545,542	0	0	1,710,519	0	2,841,918	0	9,097,979
2020	Reduction for Amounts Not Available:									
2020	LESS: Amounts for Future Debt Retirement:									0
2020	Future Capital Projects									0
2020	Maintained Fund Balance for Financial Stability									0
2020										0
2020										0
2020	Total Financial Resources Available		75,012,073	15,643,308	15,396,888	34,082,944	0	43,612,937	5,709,626	189,457,776
2020	Budgeted Expenditures/Expenses	E 13	51,751,547	11,045,733	13,027,249	22,991,756	0	39,915,310	5,049,200	143,780,795

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 expenditure limitation

	2019	2020
1	\$ 141,670,280	\$ 143,780,795
2		
3	141,670,280	143,780,795
4		
5	\$ 141,670,280	\$ 143,780,795
6	\$	\$

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 Fund Balance/Net Position 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).

TOWN OF MARANA
Tax Levy and Tax Rate Information
Fiscal Year 2020

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	832,517	1,182,845
C. Total property tax levy amounts	\$ <u>832,517</u>	\$ <u>1,182,845</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 831,768	
(2) Prior years' levies	749	
(3) Total primary property taxes	\$ <u>832,517</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>832,517</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	2.8000	2.8000
(3) Total city/town tax rate	<u>2.8000</u>	<u>2.8000</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>four</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
Sales taxes	\$ 26,284,560	\$ 28,469,795	\$ 26,910,247
Licenses and permits			
Building and development fees	3,768,640	4,092,822	3,851,200
Business and license fees	160,000	156,735	160,000
Animal license fees	100,000	86,908	91,500
Franchise fees	489,450	480,000	495,000
Host fees	300,000	300,000	283,312
Intergovernmental			
State shared sales taxes	4,314,755	4,400,000	4,707,099
Urban revenue sharing	5,336,906	5,424,304	5,928,567
Auto lieu	2,096,535	1,920,794	2,204,473
Other			
Charges for services			
Charges for services	518,637	571,547	494,750
Fines and forfeits			
Court fines and fees	585,000	450,602	402,000
Interest on investments			
Interest	185,000	800,000	777,000
In-lieu property taxes			
Contributions			
Voluntary contributions	247,757	220,000	209,600
Miscellaneous			
Other miscellaneous	568,769	810,000	673,919
Total General Fund	\$ 44,956,009	\$ 48,183,507	\$ 47,188,667

* 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 MARANA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
Community development block grants	\$ 150,000	\$ 75,935	\$ 150,000
Affordable housing revolving	10,000	4,361	10,000
Other grants and contributions	2,846,591	620,169	3,494,974
RICO	34,500	89,583	37,500
	<u>\$ 3,041,091</u>	<u>\$ 790,048</u>	<u>\$ 3,692,474</u>
Impound	\$ 40,000	\$ 31,600	\$ 8,000
Bed tax	1,088,016	1,168,132	1,227,600
Emergency telecommunications	52,000	34,122	49,200
Local JCEF	15,000	9,696	8,000
	<u>\$ 1,195,016</u>	<u>\$ 1,243,550</u>	<u>\$ 1,292,800</u>
Fill the GAP	\$ 6,000	\$ 3,490	\$ 4,500
Local technology enhancement	140,000	60,613	45,000
Highway user revenue	3,276,078	3,348,327	3,655,329
	<u>\$ 3,422,078</u>	<u>\$ 3,412,430</u>	<u>\$ 3,704,829</u>
Total Special Revenue Funds	<u>\$ 7,658,185</u>	<u>\$ 5,446,028</u>	<u>\$ 8,690,103</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

Tangerine farms road improvement district	\$ 1,992,337	\$ 2,914,151	\$ 2,873,670
Gladden farms CFD debt			29,149
Gladden farms II CFD debt			4,031
Saguaro springs CFD debt			
	<u>\$ 1,992,337</u>	<u>\$ 2,914,151</u>	<u>\$ 2,906,850</u>
Total Debt Service Funds	<u>\$ 1,992,337</u>	<u>\$ 2,914,151</u>	<u>\$ 2,906,850</u>

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
CAPITAL PROJECTS FUNDS			
Transportation	\$ 5,906,742	\$ 7,342,912	\$ 5,421,050
One-half cent sales tax	2,952,570	3,432,977	
Impact fee funds	1,546,093	4,301,089	2,186,196
Other capital projects	2,825,812	455,784	937,587
	\$ 13,231,217	\$ 15,532,762	\$ 8,544,833
Downtown reinvestment	\$ 223,600	\$ 215,283	\$ 234,000
Regional transportation authority	5,069,038	6,007,009	
	\$ 5,292,638	\$ 6,222,292	\$ 234,000
Vanderbilt farms CFD capital	\$ 27,500	\$	\$ 27,500
Saguaro springs CFD capital	106,833		
	\$ 134,333	\$	\$ 27,500
Total Capital Projects Funds	\$ 18,658,188	\$ 21,755,054	\$ 8,806,333

* 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.

PERMANENT FUNDS

	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$

ENTERPRISE FUNDS

Water utility	\$ 8,614,248	\$ 8,752,839	\$ 9,116,785
Airport	6,780,781	1,171,377	6,730,663
Wastewater utility	3,510,494	3,644,874	3,199,548
	\$ 18,905,523	\$ 13,569,090	\$ 19,046,996
Total Enterprise Funds	\$ 18,905,523	\$ 13,569,090	\$ 19,046,996

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
* 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			
Health benefits	\$ 3,943,000	\$ 4,667,645	\$ 4,712,720
Dental benefits	288,566	371,681	336,480
	<u>\$ 4,231,566</u>	<u>\$ 5,039,326</u>	<u>\$ 5,049,200</u>
Total Internal Service Funds	<u>\$ 4,231,566</u>	<u>\$ 5,039,326</u>	<u>\$ 5,049,200</u>
TOTAL ALL FUNDS	<u>\$ 96,401,808</u>	<u>\$ 96,907,156</u>	<u>\$ 91,688,149</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 MARANA
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Other grants and contributions	\$	\$	\$	\$ 100,000
Other capital projects				234,316
2013 debt service				1,259,750
2014 debt service				800,689
2017 debt service				440,107
Airport				910,680
Water utility				750,000
Wastewater utility				50,000
Total General Fund	\$	\$	\$	\$ 4,545,542
SPECIAL REVENUE FUNDS				
Other grants and contributions	\$	\$	\$ 100,000	\$
Total Special Revenue Funds	\$	\$	\$ 100,000	\$
DEBT SERVICE FUNDS				
2013 debt service	\$	\$	\$ 3,070,300	\$
2014 debt service			800,689	
2016 debt service				
2017 debt service			2,115,899	
Total Debt Service Funds	\$	\$	\$ 5,986,888	\$
CAPITAL PROJECTS FUNDS				
Transportation	\$	\$	\$	\$ 691,899
Impact fees				983,893
Other capital projects			234,316	
Gladden farms II CFD	1,255,000			
Saguaro springs CFD	1,250,000			
Vanderbilt CFD				34,727
Total Capital Projects Funds	\$ 2,505,000	\$	\$ 234,316	\$ 1,710,519
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Airport	\$	\$	\$ 910,680	\$
Water utility	14,850,000		972,298	1,532,108
Wastewater utility	1,258,636		893,797	1,309,810
Total Enterprise Funds	\$ 16,108,636	\$	\$ 2,776,775	\$ 2,841,918
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 18,613,636	\$	\$ 9,097,979	\$ 9,097,979

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Non-departmental	\$ 1,922,312	\$	\$ 1,898,540	\$ 2,074,932
Mayor and council	338,036		322,352	349,616
Town manager	1,898,946		1,679,901	1,870,089
Town clerk	583,948		428,943	534,528
Human resources	913,548		839,587	1,142,205
Finance	1,205,031		1,013,541	1,522,424
Legal	1,005,575		936,754	1,043,625
Technology services	3,452,181		3,011,242	3,006,286
Economic development and tourism	284,506		270,495	287,827
Development services	2,517,953		2,025,534	2,254,562
Engineering	2,948,922		2,336,098	2,585,051
Police	13,888,716		13,882,986	14,406,429
Courts	1,058,027		954,265	1,156,666
Public works	5,190,389		3,642,729	5,047,120
Parks and recreation	4,829,741		3,975,270	4,861,855
Community development	984,992		931,063	1,164,152
Capital outlay	1,793,518		1,521,117	3,444,180
Contingency	5,000,000			5,000,000
Total General Fund	\$ 49,816,341	\$	\$ 39,670,417	\$ 51,751,547
SPECIAL REVENUE FUNDS				
Highway user revenue	\$ 3,901,049	\$	\$ 2,306,185	\$ 5,106,881
Revolving affordable housing	50,000		35,005	93,206
Local JCEF	72,000			166,000
Fill the GAP	34,500			34,500
Local technology	289,549		90,818	430,000
Community development block gran	150,000		86,354	150,000
Bed tax	1,088,016		962,288	1,227,600
Other grants and contributions	2,946,591		816,065	3,656,846
RICO	782,573		1,038,035	79,500
Impound fees	40,000		4,327	30,200
Emergency telecommunications	71,000		35,617	71,000
Total Special Revenue Funds	\$ 9,425,278	\$	\$ 5,374,694	\$ 11,045,733
DEBT SERVICE FUNDS				
Series 2013 debt	\$ 3,032,525	\$	\$ 3,638,810	\$ 3,042,113
Series 2014 debt	794,469		794,469	792,346
Series 2017 debt	1,766,300		1,764,300	2,098,900
Tangerine farms ID debt	2,023,837		2,492,203	3,775,170
Gladden farms CFD debt	477,013		476,713	532,313
Saguaro springs CFD debt			4,003,287	1,524,650
Gladden farms II CFD debt				1,261,757
Total Debt Service Funds	\$ 8,094,144	\$	\$ 13,169,782	\$ 13,027,249

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
CAPITAL PROJECTS FUNDS				
Transportation	\$ 21,476,467	\$	\$ 5,890,174	\$ 16,434,682
One-half percent sales tax	6,506,234		6,009,414	200,000
Impact fee funds	3,056,757		1,659,406	1,178,491
Other capital projects	2,189,827		1,371,331	3,844,812
Downtown reinvestment	830,495		14,561	474,125
Regional transportation authority	5,069,037		4,018,942	9,996
Gladden farms CFD	528,500		2,600	678,500
Gladden farms II CFD	213		1,437	3,550
Saguaro springs CFD	4,892,000		2,987	139,500
Vanderbilt farms CFD	30,384		1,517	28,100
Total Capital Projects Funds	\$ 44,579,914	\$	\$ 18,972,369	\$ 22,991,756
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water utility	\$ 11,435,704	\$ 2,000,000	\$ 6,418,020	\$ 27,641,423
Airport	7,493,416		2,317,754	7,541,343
Wastewater utility	6,593,917	(2,000,000)	3,280,433	4,732,544
Total Enterprise Funds	\$ 25,523,037	\$	\$ 12,016,207	\$ 39,915,310
INTERNAL SERVICE FUNDS				
Health benefits	\$ 3,943,000	\$	\$ 4,255,095	\$ 4,712,720
Dental benefits	288,566		284,023	336,480
Total Internal Service Funds	\$ 4,231,566	\$	\$ 4,539,118	\$ 5,049,200
TOTAL ALL FUNDS	\$ 141,670,280	\$	\$ 93,742,587	\$ 143,780,795

* 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 MARANA
Expenditures/Expenses by Department
Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2019	2019	2019	2020
Economic development and tourism				
General fund	\$ 284,506	\$	\$ 270,495	\$ 287,827
Bed tax fund	303,877		272,200	314,808
Department Total	\$ 588,383	\$	\$ 542,695	\$ 602,635
Police				
General Fund	\$ 13,894,716	\$	\$ 13,882,986	\$ 14,406,429
Grants and contributions	421,591		765,565	1,121,846
RICO	34,500		21,169	79,500
Impound fees	40,000		4,327	30,200
Emergency telecommunications	71,000		35,617	71,000
Department Total	\$ 14,461,807	\$	\$ 14,709,664	\$ 15,708,975
Court				
General Fund	\$ 1,058,027	\$	\$ 954,265	\$ 1,156,666
Local JCEF	72,000			166,000
Fill the GAP	34,500			34,500
Local tech enhancement	289,549		89,715	430,000
Department Total	\$ 1,454,076	\$	\$ 1,043,980	\$ 1,787,166
Public works				
General Fund	\$ 5,190,389	\$	\$ 3,642,729	\$ 5,047,120
Highway user revenue fund	3,065,957		1,744,012	4,487,881
Department Total	\$ 8,256,346	\$	\$ 5,386,741	\$ 9,535,001
Community development				
General Fund	\$ 984,992	\$	\$ 931,063	\$ 1,164,152
CDBG	150,000		86,354	150,000
Revolving affordable housing	50,000			50,000
Department Total	\$ 1,184,992	\$	\$ 1,017,417	\$ 1,364,152

* 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 MARANA
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	336.75	\$ 21,298,474	\$ 3,701,072	\$ 3,993,592	\$ 2,036,017	\$ 31,029,155
SPECIAL REVENUE FUNDS						
Bed tax	1.00	\$ 96,923	\$ 11,502	\$ 13,080	\$ 7,603	\$ 129,108
Total Special Revenue Funds	1.00	\$ 96,923	\$ 11,502	\$ 13,080	\$ 7,603	\$ 129,108
ENTERPRISE FUNDS						
Water utility	27.60	\$ 1,559,978	\$ 182,853	\$ 269,203	\$ 143,296	\$ 2,155,330
Airport	3.00	203,274	24,141	38,822	25,094	291,331
Wastewater utility	7.00	429,337	50,429	105,645	43,530	628,941
Total Enterprise Funds	37.60	\$ 2,192,589	\$ 257,423	\$ 413,670	\$ 211,920	\$ 3,075,602
TOTAL ALL FUNDS	375.35	\$ 23,587,986	\$ 3,969,997	\$ 4,420,342	\$ 2,255,540	\$ 34,233,865