

MARANA RESOLUTION NO. 2023-043

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2023-2024 TENTATIVE BUDGET

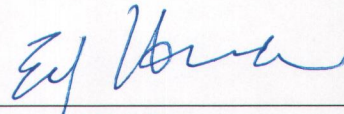
WHEREAS in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on April 18, 2023, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from 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 is holding a public meeting on May 16, 2023, 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 20, 2023.

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 fiscal year 2023-2024.

PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 16th day of May, 2023.



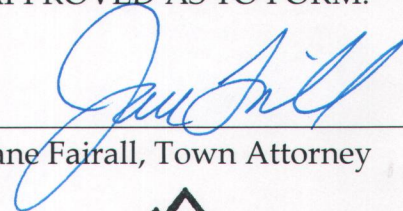
Mayor Ed Honea

ATTEST:



David L. Udall, Town Clerk

APPROVED AS TO FORM:



Jane Fairall, Town Attorney

Official Budget Forms

Town of Marana

Fiscal year 2024

Town of Marana

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Town of Marana
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

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
2023	E	1	73,268,176	10,487,968	16,411,822	71,440,280	0	56,594,941	5,289,950	233,493,137
2023	E	2	60,919,029	7,398,556	16,498,922	14,671,543	0	19,485,826	5,704,772	124,678,648
2024		3	93,588,862	11,530,105	7,302,986	58,624,223	0	34,203,719	2,169,738	207,419,633
2024	B	4	0							0
2024	B	5			2,174,869	260,625				2,435,494
2024	C	6	69,786,496	9,943,033	2,207,059	59,846,142	0	28,202,379	5,696,168	175,681,277
2024	D	7	0	0	4,850,000	53,000,000	0	21,273,043	0	79,123,043
2024	D	8	0	0	0	0	0	0	0	0
2024	D	9	0	100,000	6,360,436	100,000	0	8,169,474	0	14,729,910
2024	D	10	4,516,981	0	0	2,083,950	0	8,128,979	0	14,729,910
2024			Line 11: Reduction for fund balance reserved for future budget year expenditures							
										0
										0
										0
										0
										0
2024		12	158,858,377	21,573,138	22,895,350	169,747,040	0	83,719,636	7,865,906	464,659,447
2024	E	13	77,026,555	13,051,469	15,356,954	155,743,417	0	69,386,635	5,696,168	336,261,198

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

	2023	2024
1	\$ 233,493,137	\$ 336,261,198
2		
3	233,493,137	336,261,198
4		
5	\$ 233,493,137	\$ 336,261,198
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 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 Marana
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
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	\$ _____	\$ _____
Property tax judgment	_____	_____
B. Secondary property taxes	2,086,010	2,435,494
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 2,086,010	\$ 2,435,494
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 2,054,993	
(2) Prior years' levies	13,676	
(3) Total secondary property taxes	\$ 2,068,669	
C. Total property taxes collected	\$ 2,068,669	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	2.8000	2.8000
Property tax judgment	_____	_____
(3) Total city/town tax rate	2.8000	2.8000
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>three</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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Sales taxes	\$ 36,215,052	\$ 41,886,312	\$ 35,123,831
Licenses and permits			
Building and development fees	7,526,500	6,058,249	3,516,000
Business and license fees	145,000	146,592	145,000
Animal fees	86,500	75,285	81,500
Franchise fees	575,000	595,168	575,000
Host fees	300,000	314,919	300,000
Intergovernmental			
State shared sales taxes	7,429,849	8,048,317	8,263,841
Urban revenue sharing	10,018,695	10,413,667	14,720,978
Auto lieu	2,700,192	2,784,318	2,960,801
Federal - ARPA	8,187,523		
Charges for services			
Charges for services	807,000	812,234	823,000
Fines and forfeits			
Court fines and fees	391,500	332,395	389,500
Interest on investments			
Interest	150,000	4,280,344	2,000,000
Contributions			
Voluntary contributions	154,100	271,199	146,100
Miscellaneous			
Other miscellaneous	626,871	560,411	740,945
Total General Fund	\$ 75,313,782	\$ 76,579,410	\$ 69,786,496

* 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.

Special revenue funds

Community development block grants	\$ 180,000	\$ 65,380	\$ 260,000
Affordable housing revolving	10,000	12,927	2,000
Other grants and contributions	3,057,149	1,571,826	3,057,149
RICO	20,000	16,171	20,000
	\$ 3,267,149	\$ 1,666,304	\$ 3,339,149
Impound	\$ 16,000	\$ 11,700	\$ 11,600
Bed tax	1,338,158	1,833,725	1,450,000
Local JCEF	8,000	6,468	8,000
Fill the GAP	4,500	2,676	4,500
	\$ 1,366,658	\$ 1,854,569	\$ 1,474,100
Local technology enhancement	\$ 50,000	\$ 29,756	\$ 50,000
Highway user revenue	4,807,629	4,985,520	5,079,784
	\$ 4,857,629	\$ 5,015,276	\$ 5,129,784
Total special revenue funds	\$ 9,491,436	\$ 8,536,149	\$ 9,943,033

* 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 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Debt service funds			
Tangerine farms road improvement district	\$ 2,020,059	\$ 2,014,725	\$ 2,020,059
Gladden farms CFD debt			
Gladden farms II CFD debt			187,000
Saguaro springs CFD debt			
	\$ 2,020,059	\$ 2,014,725	\$ 2,207,059
Total debt service funds	\$ 2,020,059	\$ 2,014,725	\$ 2,207,059
Capital projects funds			
Transportation	\$ 6,800,000	\$ 13,933,279	\$ 4,200,000
Half cent sales tax	6,000,000	7,480,472	6,561,367
Impact fee funds	3,329,780	5,197,898	1,545,684
Other capital projects	8,538,533	1,574,757	23,878,438
	\$ 24,668,313	\$ 28,186,406	\$ 36,185,489
Downtown reinvestment	\$ 228,500	\$ 504,395	\$ 456,500
Regional transportation authority	7,300,000	39,073	13,431,903
Pima association of governments	757,751		9,772,250
	\$ 8,286,251	\$ 543,468	\$ 23,660,653
Total capital projects funds	\$ 32,954,564	\$ 28,729,874	\$ 59,846,142
* 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	\$ 18,364,741	\$ 14,866,424	\$ 15,145,285
Airport	5,385,568	1,711,679	7,376,814
Water reclamation utility	7,003,340	5,736,248	5,680,280
	\$ 30,753,649	\$ 22,314,351	\$ 28,202,379
Total enterprise funds	\$ 30,753,649	\$ 22,314,351	\$ 28,202,379
* 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	\$ 4,937,950	\$ 5,173,850	\$ 5,344,168
Dental benefits	352,000	334,485	352,000
	\$ 5,289,950	\$ 5,508,335	\$ 5,696,168
Total internal service funds	\$ 5,289,950	\$ 5,508,335	\$ 5,696,168
Total all funds	\$ 155,823,440	\$ 143,682,844	\$ 175,681,277

* 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 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Other grants and contributions	\$	\$	\$	\$ 100,000
2013 debt service				1,259,000
2014 debt service				663,436
2017 debt service				547,300
Airport				960,871
Water utility				986,374
Water reclamation utility				
Total General Fund	\$	\$	\$	\$ 4,516,981
Special revenue funds				
Other grants and contributions	\$	\$	\$ 100,000	\$
Total special revenue funds	\$	\$	\$ 100,000	\$
Debt service funds				
2013 debt service	\$	\$	\$ 3,065,750	\$
2014 debt service			663,436	
2017 debt service			2,631,250	
Saguaro springs CFD	4,850,000			
Total debt service funds	\$ 4,850,000	\$	\$ 6,360,436	\$
Capital projects funds				
Transportation	\$	\$	\$ 100,000	\$ 860,419
Impact fees				1,223,531
Half cent sales tax	53,000,000			
Total capital projects funds	\$ 53,000,000	\$	\$ 100,000	\$ 2,083,950
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Airport	\$	\$	\$ 960,871	\$
Water utility	21,273,043		4,361,958	4,683,494
Water reclamation utility			2,846,645	3,445,485
Total enterprise funds	\$ 21,273,043	\$	\$ 8,169,474	\$ 8,128,979
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 79,123,043	\$	\$ 14,729,910	\$ 14,729,910

**Town of Marana
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
Non-departmental	\$ 3,554,741	\$	\$ 3,385,323	\$ 3,925,801
Mayor and council	365,991		328,155	387,745
Town manager	1,794,483	105,000	1,685,579	1,600,517
Town clerk	643,116		485,757	570,215
Human resources	1,373,076	192,369	1,370,489	1,772,626
Finance	2,040,118	(192,369)	1,597,598	1,898,127
Legal	1,204,385		1,099,835	1,244,565
Technology services	4,405,011	750,000	3,737,928	5,889,155
Economic development and tourism	315,461		316,355	326,774
Development services	4,365,603	(105,000)	3,447,759	4,559,388
Police	24,274,975	585,000	24,044,729	21,631,429
Courts	1,248,115		1,191,566	1,326,710
Public works	7,075,536	190,000	5,780,957	8,354,401
Parks and recreation	7,158,378	(160,000)	6,503,273	7,593,941
Community development	1,302,824		1,326,943	1,319,486
Capital outlay	7,146,363		4,616,783	9,625,675
Contingency	5,000,000	(1,365,000)		5,000,000
Total General Fund	\$ 73,268,176	\$ (1,365,000)	\$ 60,919,029	\$ 77,026,555
Special revenue funds				
Highway user revenue	\$ 5,358,694	\$	\$ 4,355,081	\$ 6,765,028
Revolving affordable housing	87,435		2,593	105,000
Local JCEF	131,805		3,831	131,805
Fill the GAP	34,500			34,500
Local technology	78,000		22,583	78,000
Community development block grants	180,000		65,380	260,000
Bed tax	1,338,158		1,153,620	1,950,000
Other grants and contributions	3,157,149		1,736,164	3,580,336
RICO	87,500		38,177	121,800
Impound fees	34,727		21,127	25,000
Total special revenue funds	\$ 10,487,968	\$	\$ 7,398,556	\$ 13,051,469
Debt service funds				
Series 2013 debt	\$ 3,030,300	\$	\$ 3,030,300	\$ 3,016,125
Series 2014 debt	794,337		794,337	651,201
Series 2017 debt	2,580,500		2,580,500	2,580,125
Tangerine farms ID debt	2,020,059		2,068,231	2,333,819
Gladden farms CFD debt	779,357		780,006	777,557
Galden farms, Phase II CFD debt	6,532,494		6,607,998	608,477
Saguaro springs CFD debt	674,775		637,550	5,389,650
Total debt service funds	\$ 16,411,822	\$	\$ 16,498,922	\$ 15,356,954

**Town of Marana
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
Capital projects funds				
Transportation	\$ 26,104,856	\$	\$ 7,983,773	\$ 28,793,914
Impact fee funds	14,370,041		1,178,341	13,359,676
Other capital projects	8,821,182	600,000	1,245,130	25,144,227
Downtown reinvestment	638,700		45,941	425,000
Pima association of governments	757,751			9,772,250
Regional transportation authority	7,300,000	(600,000)	39,073	13,431,903
Half cent sale tax fund	12,000,000		4,175,010	63,170,697
Gladden farms CFD	1,028,500		1,500	1,128,500
Galden farms, Phase II CFD	54,750		1,375	52,750
Saguaro springs CFD	364,500		1,400	464,500
Total capital projects funds	\$ 71,440,280	\$	\$ 14,671,543	\$ 155,743,417
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water utility	\$ 37,378,527	\$	\$ 13,930,527	\$ 39,059,108
Airport	6,170,859		1,788,571	8,337,685
Water reclamation utility	13,045,555		3,766,728	21,989,842
Total enterprise funds	\$ 56,594,941	\$	\$ 19,485,826	\$ 69,386,635
Internal service funds				
Health benefits	\$ 4,937,950	\$	\$ 5,433,218	\$ 5,344,168
Dental benefits	352,000		271,554	352,000
Total internal service funds	\$ 5,289,950	\$	\$ 5,704,772	\$ 5,696,168
Total all funds	\$ 233,493,137	\$	\$ 124,678,648	\$ 336,261,198

* 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 2024**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2023	2023	2023	2024
Economic development and tourism				
General fund	\$ 315,461	\$	\$ 316,355	\$ 326,774
Bed tax fund	561,333		376,795	1,139,816
Department total	\$ 876,794	\$	\$ 693,150	\$ 1,466,590
List department:				
Police:				
General fund	\$ 25,308,683	\$	\$ 24,044,729	\$ 22,530,049
Grants and contributions	1,768,456		1,636,164	1,190,336
RICO	87,500		38,177	121,800
Impound fees	34,727		21,127	25,000
Department total	\$ 27,199,366	\$	\$ 25,740,197	\$ 23,867,185
List department:				
Court:				
General fund	\$ 1,248,115	\$	\$ 1,191,566	\$ 1,326,710
Local JCEF	131,805		3,831	131,805
Fill the GAP	34,500			34,500
Local tech enhancement	78,000		22,583	78,000
Department total	\$ 1,492,420	\$	\$ 1,217,980	\$ 1,571,015
List department:				
Public works:				
General fund	\$ 9,927,376	\$	\$ 5,780,957	\$ 11,314,661
Highway user revenue fund	4,834,644		3,802,412	6,162,888
Department total	\$ 14,762,020	\$	\$ 9,583,369	\$ 17,477,549
List department:				
Parks and recreation:				
General fund	\$ 8,390,053	\$	\$ 6,503,273	\$ 8,617,693
Highway user revenue fund	524,050		552,669	482,150
Department total	\$ 8,914,103	\$	\$ 7,055,942	\$ 9,099,843
List department:				
Community development:				
General fund	\$ 1,302,824	\$	\$ 1,326,943	\$ 1,319,486
CDBG	180,000		65,380	260,000
Revolving affordable housing	87,435		2,593	105,000
Department total	\$ 1,570,259	\$	\$ 1,394,916	\$ 1,684,486

* 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 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	395.60	\$ 29,188,786	\$ 6,723,799	\$ 5,213,369	\$ 2,975,946	\$ 44,101,900
Special revenue funds						
Bed tax	1.50	\$ 114,993	\$ 13,887	\$ 23,988	\$ 9,085	\$ 161,953
Total special revenue funds	1.50	\$ 114,993	\$ 13,887	\$ 23,988	\$ 9,085	\$ 161,953
Enterprise funds						
Water utility	35.00	\$ 2,564,026	\$ 302,262	\$ 445,001	\$ 232,772	\$ 3,544,061
Airport	4.00	216,811	25,277	55,525	26,749	324,362
Water reclamation utility	8.00	550,294	61,307	115,201	54,142	780,944
Total enterprise funds	47.00	\$ 3,331,131	\$ 388,846	\$ 615,727	\$ 313,663	\$ 4,649,367
Total all funds	444.10	\$ 32,634,910	\$ 7,126,532	\$ 5,853,084	\$ 3,298,694	\$ 48,913,220