

MARANA RESOLUTION NO. 2022-051

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2022-2023 TENTATIVE BUDGET

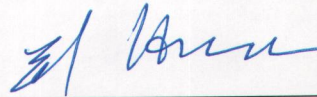
WHEREAS in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on April 26, 2022, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from 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 17, 2022, 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 21, 2022.

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 2022-2023.

PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 17th day of May, 2022.



Mayor Ed Honea

ATTEST:

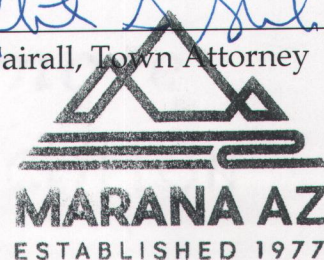


Cherry L. Lawson, Town Clerk

APPROVED AS TO FORM:



Jane Fairall, Town Attorney



Official Budget Forms

Town of Marana

Fiscal year 2023

Town of Marana

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Town of Marana
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

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		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	54,394,126	10,568,485	17,724,648	37,238,395	0	33,922,406	5,067,470	158,915,530
2022	Actual expenditures/expenses**	E	2	43,244,677	6,619,545	16,601,946	3,055,559	0	13,925,237	4,800,101	88,247,065
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	89,952,137	8,671,110	7,329,189	38,276,326	0	21,530,937	2,198,945	167,958,644
2023	Primary property tax levy	B	4	0							0
2023	Secondary property tax levy	B	5			1,862,509	223,501				2,086,010
2023	Estimated revenues other than property taxes	C	6	75,313,782	9,491,436	2,020,059	32,954,564	0	30,753,649	5,289,950	155,823,440
2023	Other financing sources	D	7	0	0	6,300,000	0	0	8,931,250	0	15,231,250
2023	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2023	Interfund transfers in	D	9	0	100,000	6,354,466	50,000	0	24,081,802	0	30,586,268
2023	Interfund Transfers (out)	D	10	20,746,340	0	0	2,082,168	0	7,757,760	0	30,586,268
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
											0
											0
2023	Total financial resources available		12	144,519,579	18,262,546	23,866,223	69,422,223	0	77,539,878	7,488,895	341,099,344
2023	Budgeted expenditures/expenses	E	13	73,268,176	10,487,968	16,411,822	71,440,280	0	56,594,941	5,289,950	233,493,137

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 158,915,530	\$ 233,493,137
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	158,915,530	233,493,137
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 158,915,530	\$ 233,493,137
6 EEC expenditure limitation	\$	\$

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 2023

	2022	2023
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	1,702,353	2,086,010
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ 1,702,353	\$ 2,086,010
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	\$ 1,696,240	
(2) Prior years' levies	399	
(3) Total secondary property taxes	\$ 1,696,639	
C. Total property taxes collected	\$ 1,696,639	
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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Sales taxes	\$ 30,950,841	\$ 36,563,012	\$ 36,215,052
Licenses and permits			
Building an development fees	4,786,800	8,849,709	7,526,500
Business and license fees	145,000	145,000	145,000
Animal fees	86,500	86,500	86,500
Franchise fees	525,000	592,000	575,000
Host fees	300,000	320,000	300,000
Intergovernmental			
State shared sales taxes	5,756,874	7,387,059	7,429,849
Urban revenue sharing	6,397,237	6,771,044	10,018,695
Auto lieu	2,466,211	2,293,077	2,700,192
Federal - ARPA			8,187,523
Charges for services			
Charges for services	609,500	1,000,000	807,000
Fines and forfeits			
Court fines and fees	391,500	350,000	391,500
Interest on investments			
Interest	508,508	475,000	150,000
Contributions			
Voluntary contributions	187,000	117,405	154,100
Miscellaneous			
Other miscellaneous	624,371	623,925	626,871
Total General Fund	\$ 53,735,342	\$ 65,573,731	\$ 75,313,782

* 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	\$ 34,512	\$ 180,000
Affordable housing revolving	10,000	1,283	10,000
Other grants and contributions	3,493,154	1,568,284	3,057,149
RICO	20,000	97,917	20,000
	\$ 3,703,154	\$ 1,701,996	\$ 3,267,149
Impound	\$ 16,000	\$ 10,000	\$ 16,000
Bed tax	1,243,341	1,625,800	1,338,158
Local JCEF	8,000	5,000	8,000
Fill the GAP	4,500	3,000	4,500
	\$ 1,271,841	\$ 1,643,800	\$ 1,366,658
Local technology enhancement	\$ 50,000	\$ 30,000	\$ 50,000
Highway user revenue	3,917,606	4,199,168	4,807,629
	\$ 3,967,606	\$ 4,229,168	\$ 4,857,629
Total special revenue funds	\$ 8,942,601	\$ 7,574,964	\$ 9,491,436

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt service funds			
Tangerine farms road improvement district	\$ 2,664,488	\$ 1,938,221	\$ 2,020,059
Gladden farms CFD debt	70,000		
Gladden farms II CFD debt			
Saguaro springs CFD debt			
	\$ 2,734,488	\$ 1,938,221	\$ 2,020,059
Total debt service funds	\$ 2,734,488	\$ 1,938,221	\$ 2,020,059
Capital projects funds			
Transportation	\$ 7,550,000	\$ 6,885,092	\$ 6,800,000
Half cent sales tax		3,307,095	6,000,000
Impact fee funds	2,675,821	3,411,293	3,329,780
Other capital projects	8,760,000	5,282,036	8,538,533
	\$ 18,985,821	\$ 18,885,516	\$ 24,668,313
Downtown reinvestment	\$ 228,500	\$ 329,018	\$ 228,500
Regional transportation authority	750,000		7,300,000
Pima association of governments	189,000	4,500	757,751
	\$ 1,167,500	\$ 333,518	\$ 8,286,251
Total capital projects funds	\$ 20,153,321	\$ 19,219,034	\$ 32,954,564
* 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	\$ 18,857,579	\$ 12,890,106	\$ 18,364,741
Airport	4,011,182	1,616,600	5,385,568
Water reclamation utility	4,904,582	6,337,642	7,003,340
	\$ 27,773,343	\$ 20,844,348	\$ 30,753,649
Total enterprise funds	\$ 27,773,343	\$ 20,844,348	\$ 30,753,649
* 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	\$ 4,715,470	\$ 4,682,284	\$ 4,937,950
Dental benefits	352,000	345,000	352,000
	\$ 5,067,470	\$ 5,027,284	\$ 5,289,950
Total internal service funds	\$ 5,067,470	\$ 5,027,284	\$ 5,289,950
Total all funds	\$ 118,406,565	\$ 120,177,582	\$ 155,823,440

* 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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Other grants and contributions	\$	\$	\$	\$ 100,000
2013 debt service				1,255,750
2014 debt service				658,966
2017 debt service				546,832
Airport				5,299,501
Water utility				785,291
Water reclamation utility				12,100,000
Total General Fund	\$	\$	\$	\$ 20,746,340
Special revenue funds				
Other grants and contributions	\$	\$	\$ 100,000	\$
Total special revenue funds	\$	\$	\$ 100,000	\$
Debt service funds				
2013 debt service	\$	\$	\$ 3,066,500	\$
2014 debt service			658,966	
2017 debt service			2,629,000	
Gladden Farms, Phase II CFD	6,300,000			
Total debt service funds	\$ 6,300,000	\$	\$ 6,354,466	\$
Capital projects funds				
Transportation	\$	\$	\$ 50,000	\$ 859,683
Impact fees				1,222,485
Total capital projects funds	\$	\$	\$ 50,000	\$ 2,082,168
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Airport	\$	\$	\$ 785,291	\$
Water utility	8,931,250		8,349,471	4,359,880
Water reclamation utility			14,947,040	3,397,880
Total enterprise funds	\$ 8,931,250	\$	\$ 24,081,802	\$ 7,757,760
Internal service funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 15,231,250	\$	\$ 30,586,268	\$ 30,586,268

**Town of Marana
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Non-departmental	\$ 2,647,527	\$	\$ 2,511,099	\$ 3,554,741
Mayor and council	374,098		318,480	365,991
Town manager	2,129,569	(359,149)	1,343,881	1,794,483
Town clerk	501,892		360,725	643,116
Human resources	1,073,177		972,057	1,373,076
Finance	1,571,532		1,362,695	2,040,118
Legal	1,112,888		988,495	1,204,385
Technology services	3,583,367		3,483,367	4,405,011
Economic development and tourism	311,435		290,472	315,461
Development services	3,157,094	88,000	2,464,140	4,365,603
Police	15,786,711		15,786,711	24,274,975
Courts	1,247,301		1,080,351	1,248,115
Public works	5,965,576	(8,000)	4,867,490	7,075,536
Parks and recreation	5,658,365	356,330	4,999,067	7,158,378
Community development	1,172,319		1,063,210	1,302,824
Capital outlay	3,859,470	14,819	1,352,437	7,146,363
Contingency	5,000,000	(850,195)		5,000,000
Total General Fund	\$ 55,152,321	\$ (758,195)	\$ 43,244,677	\$ 73,268,176
Special revenue funds				
Highway user revenue	\$ 4,348,548	\$	\$ 3,869,006	\$ 5,358,694
Revolving affordable housing	137,410		25,000	87,435
Local JCEF	131,805		2,424	131,805
Fill the GAP	34,500			34,500
Local technology	437,500		239,495	78,000
CDBG	180,000		63,746	180,000
Bed tax	1,243,341		891,378	1,338,158
Other grants and contributions	3,893,154		1,456,394	3,157,149
RICO	127,500		37,375	87,500
Impound fees	34,727		34,727	34,727
Total special revenue funds	\$ 10,568,485	\$	\$ 6,619,545	\$ 10,487,968
Debt service funds				
Series 2013 debt	\$ 3,026,300	\$	\$ 3,026,300	\$ 3,030,300
Series 2014 debt	792,825		792,824	794,337
Series 2017 debt	2,089,250		2,089,250	2,580,500
Tangerine farms ID debt	2,664,488		1,979,001	2,020,059
Gladden farms CFD debt	774,507		780,006	779,357
Galdden farms, Phase II CFD debt	4,393,656		4,677,008	6,532,494
Saguaro springs CFD debt	3,983,622		3,257,557	674,775
Total debt service funds	\$ 17,724,648	\$	\$ 16,601,946	\$ 16,411,822

**Town of Marana
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Capital projects funds				
Transportation	\$ 15,857,602	\$ (500,000)	\$ 1,501,337	\$ 26,104,856
Impact fee funds	7,816,350		620,529	14,370,041
Other capital projects	11,129,149		182,069	8,821,182
Downtown reinvestment	758,555		708,554	638,700
Pima association of governments	206,500		2,000	757,751
Regional transportation authority	750,000		1,270	7,300,000
Half cent sale tax fund			35,000	12,000,000
Gladden farms CFD	928,500		1,600	1,028,500
Galdden farms, Phase II CFD	17,239		1,600	54,750
Saguaro springs CFD	274,500		1,600	364,500
Total capital projects funds	\$ 37,738,395	\$ (500,000)	\$ 3,055,559	\$ 71,440,280
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water utility	\$ 18,542,268	\$ 833,195	\$ 9,265,684	\$ 37,378,527
Airport	4,594,861		744,516	6,170,859
Water reclamation utility	9,527,082	425,000	3,915,037	13,045,555
Total enterprise funds	\$ 32,664,211	\$ 1,258,195	\$ 13,925,237	\$ 56,594,941
Internal service funds				
Health benefits	\$ 4,715,470	\$	\$ 4,503,531	\$ 4,937,950
Dental benefits	352,000		296,570	352,000
Total internal service funds	\$ 5,067,470	\$	\$ 4,800,101	\$ 5,289,950
Total all funds	\$ 158,915,530	\$	\$ 88,247,065	\$ 233,493,137

* 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 2023**

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Economic development and tourism				
General fund	\$ 311,435	\$	\$ 290,472	\$ 315,461
Bed tax fund	494,923		274,665	561,333
Department total	\$ 806,358	\$	\$ 565,137	\$ 876,794
List department:				
Police:				
General fund	\$ 16,391,711	\$	\$ 15,786,711	\$ 25,308,683
Grants and contributions	1,468,154		1,356,394	1,768,456
RICO	127,500		37,375	87,500
Impound fees	34,727		34,727	34,727
Department total	\$ 18,022,092	\$	\$ 17,215,207	\$ 27,199,366
List department:				
Court:				
General fund	\$ 1,247,301	\$	\$ 1,080,351	\$ 1,248,115
Local JCEF	131,805		2,424	131,805
Fill the GAP	34,500			34,500
Local tech enhancement	437,500		239,495	78,000
Department total	\$ 1,851,106	\$	\$ 1,322,270	\$ 1,492,420
List department:				
Public works:				
General fund	\$ 7,388,998	\$	\$ 5,097,654	\$ 9,927,376
Highway user revenue fund	3,970,048		3,551,630	4,834,644
Department total	\$ 11,359,046	\$	\$ 8,649,284	\$ 14,762,020
List department:				
Parks and recreation:				
General fund	\$ 6,336,557	\$	\$ 5,149,352	\$ 8,390,053
Highway user revenue fund	378,500		317,376	524,050
Department total	\$ 6,715,057	\$	\$ 5,466,728	\$ 8,914,103
List department:				
Community development:				
General fund	\$ 1,172,320	\$	\$ 1,063,210	\$ 1,302,824
CDBG	180,000		63,746	180,000
Revolving affordable housing	137,410		25,000	87,435
Department total	\$ 1,489,730	\$	\$ 1,151,956	\$ 1,570,259

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	382.10	\$ 26,564,686	\$ 11,221,977	\$ 4,621,031	\$ 2,708,105	\$ 45,115,799
Special revenue funds						
Bed tax	1.50	\$ 110,852	\$ 13,264	\$ 20,152	\$ 8,612	\$ 152,880
Total special revenue funds	1.50	\$ 110,852	\$ 13,264	\$ 20,152	\$ 8,612	\$ 152,880
Enterprise funds						
Water utility	34.00	\$ 2,335,113	\$ 274,569	\$ 385,030	\$ 207,739	\$ 3,202,451
Airport	4.00	212,372	24,516	39,529	26,811	303,228
Water reclamation utility	8.00	516,005	59,792	138,393	47,311	761,501
Total enterprise funds	46.00	\$ 3,063,490	\$ 358,877	\$ 562,952	\$ 281,861	\$ 4,267,180
Total all funds	429.60	\$ 29,739,028	\$ 11,594,118	\$ 5,204,135	\$ 2,998,578	\$ 49,535,859