

MARANA RESOLUTION NO. 2020-070

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2020-2021 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 May 26, 2020, 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 June 23, 2020, 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 July 21, 2020.


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 2020-2021.

PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 23rd day of June, 2020.

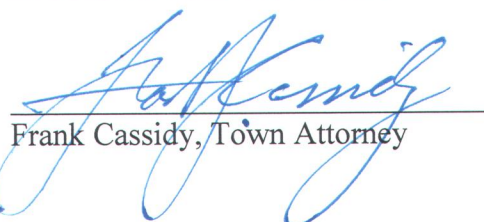


ATTEST:


Cherry L. Lawson, Town Clerk


Mayor Ed Honea

APPROVED AS TO FORM:


Frank Cassidy, Town Attorney

OFFICIAL BUDGET FORMS

TOWN OF MARANA

Fiscal Year 2021

TOWN OF MARANA
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Fiscal Year 2021

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TOWN OF MARANA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	51,751,547	10,935,733	13,027,249	23,101,756	0	39,915,310	5,049,200	143,780,795
2020	Actual Expenditures/Expenses**	E 2	42,075,312	7,018,733	12,755,113	7,218,101	0	21,376,874	3,667,883	94,112,016
2021	Fund Balance/Net Position at July 1***		42,997,597	11,751,653	5,962,439	29,144,231	0	12,337,835	1,363,273	103,557,028
2021	Primary Property Tax Levy	B 4	0							0
2021	Secondary Property Tax Levy	B 5			1,227,628	160,237				1,387,865
2021	Estimated Revenues Other than Property Taxes	C 6	44,636,390	13,153,748	2,426,457	10,108,478	0	16,410,926	4,711,332	91,447,331
2021	Other Financing Sources	D 7	0	0	6,050,000	0	0	9,344,000	0	15,394,000
2021	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D 9	5,628,966	100,000	5,986,941	0	0	3,160,279	0	14,876,186
2021	Interfund Transfers (Out)	D 10	4,514,884	5,628,966	0	1,685,889	0	3,046,447	0	14,876,186
2021	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2021	Total Financial Resources Available	12	88,748,069	19,376,435	21,653,465	37,727,057	0	38,206,593	6,074,605	211,786,224
2021	Budgeted Expenditures/Expenses	E 13	53,710,549	15,082,178	15,666,101	30,302,945	0	29,786,160	4,711,332	149,259,265

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

	2020	2021
	\$ 143,780,795	\$ 149,259,265
	143,780,795	149,259,265
	\$ 143,780,795	\$ 149,259,265
	\$	\$

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 2021

	2020	2021
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	1,182,845	1,432,967
C. Total property tax levy amounts	\$ <u>1,182,845</u>	\$ <u>1,432,967</u>
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	\$ 1,181,780	
(2) Prior years' levies	1,065	
(3) Total secondary property taxes	\$ 1,182,845	
C. Total property taxes collected	\$ <u>1,182,845</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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Sales taxes	\$ 26,910,247	\$ 27,544,103	\$ 24,389,464
Licenses and permits			
Building and development fees	3,851,200	4,594,647	3,412,300
Business and license fees	160,000	145,444	145,000
Animal license fees	91,500	86,848	91,500
Franchise fees	495,000	517,249	495,000
Host fees	283,312	307,445	283,312
Intergovernmental			
State shared sales taxes	4,707,099	4,703,115	4,444,645
Urban revenue sharing	5,928,567	6,078,686	7,007,072
Auto lieu	2,204,473	1,965,081	1,984,026
Other			
Charges for services			
Charges for services	494,750	494,326	563,000
Fines and forfeits			
Court fines and fees	402,000	482,091	408,500
Interest on investments			
Interest	777,000	1,080,281	610,000
In-lieu property taxes			
Contributions			
Voluntary contributions	209,600	115,309	188,100
Miscellaneous			
Other miscellaneous	673,919	702,428	614,471
Total General Fund	\$ 47,188,667	\$ 48,817,053	\$ 44,636,390

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Community development block grants	\$ 150,000	\$ 33,455	\$ 180,000
Affordable housing revolving	10,000	10,730	10,000
Other grants and contributions	3,384,974	1,032,999	8,472,612
RICO	37,500	33,561	37,500
	<u>\$ 3,582,474</u>	<u>\$ 1,110,745</u>	<u>\$ 8,700,112</u>
Impound	\$ 8,000	\$ 15,000	\$ 10,000
Bed tax	1,227,600	1,126,429	1,104,840
Emergency telecommunications	49,200	49,200	
Local JCEF	8,000	8,333	8,000
	<u>\$ 1,292,800</u>	<u>\$ 1,198,962</u>	<u>\$ 1,122,840</u>
Fill the GAP	\$ 4,500	\$ 3,001	\$ 4,500
Local technology enhancement	45,000	44,243	45,000
Highway user revenue	3,655,329	3,542,030	3,281,296
	<u>\$ 3,704,829</u>	<u>\$ 3,589,274</u>	<u>\$ 3,330,796</u>
Total Special Revenue Funds	<u>\$ 8,580,103</u>	<u>\$ 5,898,981</u>	<u>\$ 13,153,748</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	\$ 2,873,670	\$ 2,048,936	\$ 2,208,220
Gladden farms CFD debt	29,149		212,000
Gladden farms II CFD debt	4,031	457	5,360
Saguaro springs CFD debt			877
	<u>\$ 2,906,850</u>	<u>\$ 2,049,393</u>	<u>\$ 2,426,457</u>
Total Debt Service Funds	<u>\$ 2,906,850</u>	<u>\$ 2,049,393</u>	<u>\$ 2,426,457</u>

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
CAPITAL PROJECTS FUNDS			
Transportation	\$ 5,421,050	\$ 7,779,390	\$ 5,800,000
Impact fee funds	2,186,196	2,359,734	1,767,304
Other capital projects	937,587	336,995	2,238,312
	\$ 8,544,833	\$ 10,476,119	\$ 9,805,616
Downtown reinvestment	\$ 234,000	\$ 218,504	\$ 228,500
Regional transportation authority	35,000	16,954	
Pima association of governments	75,000	22,263	48,112
	\$ 344,000	\$ 257,721	\$ 276,612
Vanderbilt farms CFD capital	\$ 27,500		\$ 26,250
	\$ 27,500		\$ 26,250
Total Capital Projects Funds	\$ 8,916,333	\$ 10,733,840	\$ 10,108,478
* 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	\$ 9,116,785	\$ 9,847,339	\$ 8,828,189
Airport	6,730,663	2,024,104	3,781,033
Wastewater utility	3,199,548	3,727,594	3,801,704
	\$ 19,046,996	\$ 15,599,037	\$ 16,410,926
Total Enterprise Funds	\$ 19,046,996	\$ 15,599,037	\$ 16,410,926

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
* 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	\$ 4,712,720	\$ 4,249,783	\$ 4,414,173
Dental benefits	336,480	331,924	297,159
	<u>\$ 5,049,200</u>	<u>\$ 4,581,707</u>	<u>\$ 4,711,332</u>
Total Internal Service Funds	<u>\$ 5,049,200</u>	<u>\$ 4,581,707</u>	<u>\$ 4,711,332</u>
TOTAL ALL FUNDS	<u>\$ 91,688,149</u>	<u>\$ 87,680,011</u>	<u>\$ 91,447,331</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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Other grants and contributions	\$	\$	\$ 5,628,966	\$ 100,000
2013 debt service				1,256,350
2014 debt service				801,941
2017 debt service				441,271
Airport				1,590,177
Water utility				325,145
Total General Fund	\$	\$	\$ 5,628,966	\$ 4,514,884
SPECIAL REVENUE FUNDS				
Other grants and contributions	\$	\$	\$ 100,000	\$ 5,628,966
Total Special Revenue Funds	\$	\$	\$ 100,000	\$ 5,628,966
DEBT SERVICE FUNDS				
2013 debt service	\$	\$	\$ 3,063,500	\$
2014 debt service			801,941	
2017 debt service			2,121,500	
Saguaro springs CFD debt service	1,750,000			
Gladden Farms CFD debt service	4,300,000			
Total Debt Service Funds	\$ 6,050,000	\$	\$ 5,986,941	\$
CAPITAL PROJECTS FUNDS				
Transportation	\$	\$	\$	\$ 693,731
Impact fees				986,498
Vanderbilt CFD				5,660
Total Capital Projects Funds	\$	\$	\$	\$ 1,685,889
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Airport	\$	\$	\$ 325,145	\$
Water utility	8,157,435		1,812,404	1,530,337
Wastewater utility	1,186,565		1,022,730	1,516,110
Total Enterprise Funds	\$ 9,344,000	\$	\$ 3,160,279	\$ 3,046,447
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 15,394,000	\$	\$ 14,876,186	\$ 14,876,186

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Non-departmental	\$ 2,074,932	\$	\$ 2,016,866	\$ 3,021,843
Mayor and council	349,616		334,891	350,244
Town manager	1,870,089		1,604,838	1,466,235
Town clerk	534,528		449,802	497,112
Human resources	1,142,205		836,855	850,605
Finance	1,522,424		1,313,973	1,458,785
Legal	1,043,625		1,023,520	994,826
Technology services	3,006,286		2,945,992	3,040,575
Economic development and tourism	287,827		233,301	238,458
Development services	2,254,562		2,000,831	1,945,087
Engineering	2,585,051		2,287,853	2,255,403
Police	14,406,429		14,385,206	14,123,519
Courts	1,156,666		1,004,290	1,102,740
Public works	4,947,120		4,434,915	4,059,896
Parks and recreation	4,861,855		3,975,270	4,575,118
Community development	1,164,152		1,059,146	1,086,998
Capital outlay	3,544,180		2,167,763	2,043,105
Contingency	5,000,000			10,600,000
Total General Fund	\$ 51,751,547	\$	\$ 42,075,312	\$ 53,710,549
SPECIAL REVENUE FUNDS				
Highway user revenue	\$ 5,106,881	\$	\$ 4,785,608	\$ 4,067,455
Revolving affordable housing	93,206		66,680	124,657
Local JCEF	166,000		41,006	90,000
Fill the GAP	34,500			34,500
Local technology	430,000		46,050	488,000
Community development block gran	150,000		31,779	180,000
Bed tax	1,227,600		884,167	1,104,840
Other grants and contributions	3,546,846		1,032,999	8,572,612
RICO	79,500		59,768	337,580
Impound fees	30,200		11,676	82,534
Emergency telecommunications	71,000		59,000	
Total Special Revenue Funds	\$ 10,935,733	\$	\$ 7,018,733	\$ 15,082,178
DEBT SERVICE FUNDS				
Series 2013 debt	\$ 3,042,113	\$	\$ 3,042,113	\$ 3,034,400
Series 2014 debt	792,346		792,346	791,815
Series 2017 debt	2,098,900		2,098,900	2,091,200
Tangerine farms ID debt	3,775,170		2,804,517	2,208,220
Gladden farms CFD debt	532,313		528,513	5,263,200
Saguaro springs CFD debt	1,524,650		2,258,639	2,222,722
Gladden farms II CFD debt	1,261,757		1,230,085	54,544
Total Debt Service Funds	\$ 13,027,249	\$	\$ 12,755,113	\$ 15,666,101

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
CAPITAL PROJECTS FUNDS				
Transportation	\$ 16,434,682	\$	\$ 5,582,781	\$ 20,880,898
One-half percent sales tax	200,000			
Impact fee funds	1,178,491		423,006	3,069,571
Other capital projects	3,844,812		1,154,860	4,578,767
Downtown reinvestment	474,125			793,595
Pima association of governments	75,000		29,193	48,112
Regional transportation authority	44,996		19,069	
Gladden farms CFD	678,500		3,441	678,500
Gladden farms II CFD	3,550		1,489	5,902
Saguaro springs CFD	139,500		2,737	219,500
Vanderbilt farms CFD	28,100		1,525	28,100
Total Capital Projects Funds	\$ 23,101,756	\$	\$ 7,218,101	\$ 30,302,945
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water utility	\$ 27,641,423	\$	\$ 14,584,780	\$ 21,217,580
Airport	7,541,343		2,702,861	4,106,178
Wastewater utility	4,732,544		4,089,233	4,462,402
Total Enterprise Funds	\$ 39,915,310	\$	\$ 21,376,874	\$ 29,786,160
INTERNAL SERVICE FUNDS				
Health benefits	\$ 4,712,720	\$	\$ 3,447,920	\$ 4,414,173
Dental benefits	336,480		219,963	297,159
Total Internal Service Funds	\$ 5,049,200	\$	\$ 3,667,883	\$ 4,711,332
TOTAL ALL FUNDS	\$ 143,780,795	\$	\$ 94,112,016	\$ 149,259,265

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
Economic development and tourism				
General fund	\$ 287,827	\$	\$ 233,301	\$ 238,458
Bed tax fund	314,808		252,284	349,344
Department Total	\$ 602,635	\$	\$ 485,585	\$ 587,802
List Department:				
Police				
General Fund	\$ 14,406,429	\$	\$ 14,385,206	\$ 14,123,519
Grants and contributions	1,121,846		936,126	1,147,612
RICO	79,500		59,768	337,580
Impound fees	30,200		11,676	82,534
Emergency telecommunications	71,000		59,000	
Department Total	\$ 15,708,975	\$	\$ 15,451,776	\$ 15,691,245
List Department:				
Court				
General Fund	\$ 1,156,666	\$	\$ 1,004,290	\$ 1,102,740
Local JCEF	166,000		41,006	90,000
Fill the GAP	34,500			34,500
Local tech enhancement	430,000		46,050	488,000
Department Total	\$ 1,787,166	\$	\$ 1,091,346	\$ 1,715,240
List Department:				
Public works				
General Fund	\$ 4,947,120	\$	\$ 4,434,915	\$ 4,059,896
Highway user revenue fund	5,106,881		4,785,608	4,067,455
Department Total	\$ 10,054,001	\$	\$ 9,220,523	\$ 8,127,351
List Department:				
Community development				
General Fund	\$ 1,164,152	\$	\$ 1,059,146	\$ 1,086,998
CDBG	150,000		66,680	180,000
Revolving affordable housing	93,206		31,779	124,657
Department Total	\$ 1,407,358	\$	\$ 1,157,605	\$ 1,391,655

* 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 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	336.75	\$ 20,534,237	\$ 3,720,756	\$ 4,116,850	\$ 1,972,693	\$ 30,344,536
SPECIAL REVENUE FUNDS						
Bed tax	1.00	\$ 98,013	\$ 11,802	\$ 20,253	\$ 7,639	\$ 137,707
Total Special Revenue Funds	1.00	\$ 98,013	\$ 11,802	\$ 20,253	\$ 7,639	\$ 137,707
ENTERPRISE FUNDS						
Water utility	29.60	\$ 1,625,821	\$ 201,752	\$ 306,353	\$ 153,542	\$ 2,287,468
Airport	3.00	202,845	24,291	39,860	23,667	290,663
Wastewater utility	7.00	398,190	46,500	101,819	36,797	583,306
Total Enterprise Funds	39.60	\$ 2,226,856	\$ 272,543	\$ 448,032	\$ 214,006	\$ 3,161,437
TOTAL ALL FUNDS	377.35	\$ 22,859,106	\$ 4,005,101	\$ 4,585,135	\$ 2,194,338	\$ 33,643,680