

**MARANA RESOLUTION NO. 2014-049**

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2014-2015 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 15, 2014, 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 will hold a public meeting on June 17, 2014, 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 17, 2014.

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 2014-2015.

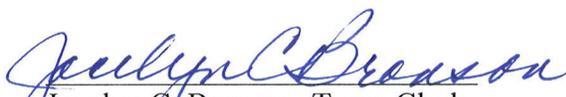
PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 20<sup>th</sup> day of May, 2014.

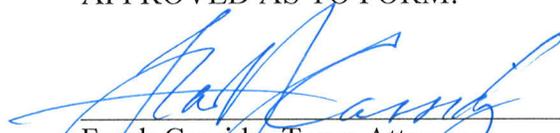


  
\_\_\_\_\_  
Mayor Ed Honea

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jocelyn C. Bronson, Town Clerk

  
\_\_\_\_\_  
Frank Cassidy, Town Attorney

**TOWN OF MARANA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 31,393,939	\$ 29,120,681	\$ 22,688,360	Primary: \$ 490,514	\$ 35,406,054	\$	\$	\$	\$ 2,699,396	\$ 55,395,018	\$ 37,706,658
2. Special Revenue Funds	10,006,312	5,933,265	6,050,274	Secondary: 490,514	5,105,749			200,000		11,846,537	8,530,457
3. Debt Service Funds Available	8,453,732	8,453,732	2,647,922		2,468,398			4,523,509		9,639,829	8,412,679
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	8,453,732	8,453,732	2,647,922		2,468,398			4,523,509		9,639,829	8,412,679
6. Capital Projects Funds	20,092,566	9,203,385	18,068,293		35,373,280	7,500,000			2,450,155	58,491,418	38,616,401
7. Permanent Funds											
8. Enterprise Funds Available	12,935,675	7,118,248	1,073,884		8,868,703			629,415	203,373	10,368,629	19,974,059
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	12,935,675	7,118,248	1,073,884		8,868,703			629,415	203,373	10,368,629	19,974,059
11. Internal Service Funds			124,040		3,754,865					3,878,905	3,754,865
12. TOTAL ALL FUNDS	\$ 82,882,224	\$ 59,829,311	\$ 50,652,773	\$ 490,514	\$ 90,977,049	\$ 7,500,000	\$	\$ 5,352,924	\$ 5,352,924	\$ 149,620,336	\$ 116,995,119

**EXPENDITURE LIMITATION COMPARISON**

	2014	2015
1. Budgeted expenditures/expenses	<u>\$ 82,882,224</u>	<u>\$ 116,995,119</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	<u>82,882,224</u>	<u>116,995,119</u>
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	<u>\$ 82,882,224</u>	<u>\$ 116,995,119</u>
6. EEC or voter-approved alternative expenditure limitation	<u>\$</u>	<u>\$</u>

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 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 in this column 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 2015

	<b>2014</b>	<b>2015</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> 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	422,958	490,514
C. Total property tax levy amounts	\$ <u>422,958</u>	\$ <u>490,514</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 422,958	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ <u>422,958</u>	
C. Total property taxes collected	\$ <u>422,958</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	<u>2.8000</u>	<u>2.8000</u>
(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, city/town was operating <u>four</u> special assessment districts for which property taxes are levied. For information pertaining to these special assessments 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

**TOWN OF MARANA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales taxes	\$ 19,498,321	\$ 20,044,274	\$ 21,034,795
<b>Licenses and permits</b>			
Building and development fees	2,544,000	2,671,200	2,988,953
Business and license fees	144,725	157,750	168,000
Franchise fees	325,000	331,175	350,000
Other licenses and fees	180,500	211,185	225,500
<b>Intergovernmental</b>			
State shared sales taxes	3,020,895	2,900,059	3,159,019
Urban revenue sharing	3,900,421	3,861,417	4,231,997
Auto lieu	1,312,917	1,326,046	1,392,720
Other	10,000	11,700	10,000
<b>Charges for services</b>			
Charges for services	396,701	400,668	398,500
<b>Fines and forfeits</b>			
Court fines and fees	625,000	578,125	595,000
<b>Interest on investments</b>			
Investment income	100,000	143,500	175,000
<b>Contributions</b>			
Voluntary contributions	116,525	117,690	125,400
<b>Miscellaneous</b>			
Other miscellaneous	504,570	519,203	551,170
<b>Total General Fund</b>	<b>\$ 32,679,575</b>	<b>\$ 33,273,992</b>	<b>\$ 35,406,054</b>

\* 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 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>SPECIAL REVENUE FUNDS</b>			
Community development block grants	\$ 2,699,899	\$ 391,903	\$ 215,000
Affordable housing revolving	100,000		100,000
Other grants and contributions	829,128	853,173	1,270,613
Highway user revenue	2,334,650	2,264,611	2,464,723
	<u>\$ 5,963,677</u>	<u>\$ 3,509,687</u>	<u>\$ 4,050,336</u>
Local JCEF	\$ 14,000	\$ 14,140	\$ 14,000
Fill the GAP	4,000	4,040	4,000
Local technology enhancement	118,000	119,180	118,000
	<u>\$ 136,000</u>	<u>\$ 137,360</u>	<u>\$ 136,000</u>
Bed tax	\$ 754,269	\$ 882,495	\$ 919,413
	<u>\$ 754,269</u>	<u>\$ 882,495</u>	<u>\$ 919,413</u>
<b>Total Special Revenue Funds</b>	<u>\$ 6,853,946</u>	<u>\$ 4,529,542</u>	<u>\$ 5,105,749</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	\$ 2,212,507	\$ 2,168,257	\$ 2,155,388
Gladden farms CFD debt	329,846	316,652	310,707
Saguaro springs CFD debt			2,303
	<u>\$ 2,542,353</u>	<u>\$ 2,484,909</u>	<u>\$ 2,468,398</u>
<b>Total Debt Service Funds</b>	<u>\$ 2,542,353</u>	<u>\$ 2,484,909</u>	<u>\$ 2,468,398</u>

**CAPITAL PROJECTS FUNDS**

Transportation	\$ 2,212,507	\$ 4,917,297	\$ 5,248,500
Impact fee funds	329,846	733,083	2,663,975
Other capital projects	2,212,507	1,059,791	10,500,030
Downtown reinvesement fund	329,846	136,094	125,000
	<u>\$ 5,084,706</u>	<u>\$ 6,846,265</u>	<u>\$ 18,537,505</u>
Pima County bond fund	\$ 319,740	\$ 243,002	\$ 35,000
Regional transportation authority fund	10,366,806	2,488,033	16,526,839
Tangerine farms road improvement district	60,000	56,400	35,000
	<u>\$ 10,746,546</u>	<u>\$ 2,787,436</u>	<u>\$ 16,596,839</u>

**TOWN OF MARANA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
Gladden farms CFD capital	\$ 37,491	\$ 35,242	\$ 77,000
Gladden farms II CFD capital			
Vanderbilt CFD capital	25,369	23,847	27,500
Saguaro springs CFD capital	193,821	182,192	134,436
	\$ 256,681	\$ 241,280	\$ 238,936
<b>Total Capital Projects Funds</b>	<b>\$ 16,087,933</b>	<b>\$ 9,874,981</b>	<b>\$ 35,373,280</b>

\* 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.

**ENTERPRISE FUNDS**

Water utility	\$ 4,015,588	\$ 3,774,653	\$ 4,526,344
Airport	1,680,509	379,678	2,901,313
Wastewater utility	1,572,863	1,478,491	1,441,046
	\$ 7,268,960	\$ 5,632,822	\$ 8,868,703
<b>Total Enterprise Funds</b>	<b>\$ 7,268,960</b>	<b>\$ 5,632,822</b>	<b>\$ 8,868,703</b>

\* 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	\$	\$	\$ 3,498,046
Dental Benefits			256,819
	\$	\$	\$ 3,754,865
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,754,865</b>

**TOTAL ALL FUNDS** \$ 65,432,767 \$ 55,796,246 \$ 90,977,049

\* 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 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Series 1997 debt	\$	\$	\$	\$ 140,870
Series 2004 debt				665,128
Series 2008 debt				547,612
Series 2013 debt				872,150
Local Transportation Assistance Fund				100,000
Other grants				100,000
Airport				273,636
<b>Total General Fund</b>	\$	\$	\$	\$ 2,699,396
<b>SPECIAL REVENUE FUNDS</b>				
Other grants	\$	\$	\$ 100,000	\$
Transit			100,000	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 200,000	\$
<b>DEBT SERVICE FUNDS</b>				
Series 1997 debt	\$	\$	\$ 344,243	\$
Series 2004 debt			665,128	
Series 2008 debt			2,641,988	
Series 2013 debt			872,150	
<b>Total Debt Service Funds</b>	\$	\$	\$ 4,523,509	\$
<b>CAPITAL PROJECTS FUNDS</b>				
South Transportation Impact Fee	\$	\$	\$	\$ 605,255
North East Transportation Impact Fee				624,470
Transportation				864,651
Other Capital Projects				355,779
Gladden Farms CFD	1,000,000			
Saguaro Springs CFD	2,000,000			
Water Utility	2,000,000			
Wastewater Utility	2,500,000			
<b>Total Capital Projects Funds</b>	\$ 7,500,000	\$	\$	\$ 2,450,155
<b>ENTERPRISE FUNDS</b>				
Water Utility	\$		\$	\$ 203,373
Airport			273,636	
Wastewater Utility			355,779	
<b>Total Enterprise Funds</b>	\$	\$	\$ 629,415	\$ 203,373
<b>TOTAL ALL FUNDS</b>	\$ 7,500,000	\$	\$ 5,352,924	\$ 5,352,924

**TOWN OF MARANA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
Non-departmental	\$ 639,954	\$	\$ 614,356	\$ 765,675
Mayor and council	289,568		277,985	291,166
Town manager	1,132,887		1,087,572	1,398,427
Town clerk	254,217		244,048	271,552
Human resources	644,699		618,911	744,182
Finance	948,294		910,362	1,060,146
Legal	737,238		707,748	765,292
Technology services	2,057,719		1,995,987	2,124,038
Economic and tourism development				167,770
Development services admin	269,171		258,404	213,039
Permits and records	641,088		615,444	521,099
Building safety	802,707		770,599	844,489
Planning	585,176		561,769	699,711
Engineering	1,973,476	175,840	2,063,343	2,233,498
Police	10,589,408		10,271,726	11,460,603
Courts	988,884		949,329	1,012,116
Public services admin	436,988		419,508	141,687
Public works	2,273,330		2,205,130	2,757,795
Parks and recreation	3,016,619		2,926,120	3,759,252
Community development	374,484		363,249	357,147
Capital outlay	1,298,032		1,259,091	1,117,974
Contingency	1,500,000	(235,840)		5,000,000
<b>Total General Fund</b>	<b>\$ 31,453,939</b>	<b>\$ (60,000)</b>	<b>\$ 29,120,681</b>	<b>\$ 37,706,658</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway user revenue	\$ 4,487,611	\$	\$ 3,308,107	\$ 4,861,174
Transit	100,000		96,000	100,000
Revolving affordable housing	70,000		67,200	70,000
Local JCEF	53,000			67,000
Fill the GAP	34,500			38,500
Local technology	373,598		59,428	434,282
Community development block gran	2,699,899		391,903	215,000
Bed tax	754,269	60,000	692,129	1,088,702
Other grants and contributions	1,373,435		1,318,498	1,655,799
<b>Total Special Revenue Funds</b>	<b>\$ 9,946,312</b>	<b>\$ 60,000</b>	<b>\$ 5,933,265</b>	<b>\$ 8,530,457</b>
<b>DEBT SERVICE FUNDS</b>				
Series 1997 debt	\$ 347,840	\$	\$ 347,840	\$ 346,400
Series 2003 debt	1,380,229		1,380,229	
Series 2004 debt	657,775		657,775	667,625
Series 2008 debt	3,154,628		3,154,628	2,644,988
Series 2013 debt				1,849,875
Tangerine farms ID debt	2,212,507		2,212,507	2,155,388
Gladden farms CFD debt	700,753		700,753	703,903
Saguaro springs CFD debt				44,500
<b>Total Debt Service Funds</b>	<b>\$ 8,453,732</b>	<b>\$</b>	<b>\$ 8,453,732</b>	<b>\$ 8,412,679</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Transportation	\$ 2,904,934	\$	\$ 2,788,737	\$ 5,528,389
1/2 cent sales tax	531,743		31,905	685,825
Impact fee funds	2,883,707		1,441,854	1,929,496
Tangerine farms ID	60,000		51,600	35,000
Other capital projects	591,904		568,228	10,806,146
Downtown reinvestment fund	125,000		120,000	223,250
Pima County bond fund	319,740		306,950	35,000
Regional transportation authority	10,366,806		3,524,714	16,078,944
CFD capital projects	2,308,732		369,397	
Gladden farms CFD				1,124,184
Gladden farms II CFD				478
Saguaro springs CFD				30,189
Vanderbilt farms CFD				2,139,500
<b>Total Capital Projects Funds</b>	<b>\$ 20,092,566</b>	<b>\$</b>	<b>\$ 9,203,385</b>	<b>\$ 38,616,401</b>
<b>ENTERPRISE FUNDS</b>				
Water utility	\$ 7,100,439	\$	\$ 4,816,421	\$ 8,568,111
Airport	1,848,485		574,546	3,298,204
Wastewater utility	3,986,751		1,727,281	8,107,744
<b>Total Enterprise Funds</b>	<b>\$ 12,935,675</b>	<b>\$</b>	<b>\$ 7,118,248</b>	<b>\$ 19,974,059</b>
<b>INTERNAL SERVICE FUNDS</b>				
Health Benefits	\$	\$	\$	\$ 3,498,046
Dental Benefits				256,819
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,754,865</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 82,882,224</b>	<b>\$</b>	<b>\$ 59,829,311</b>	<b>\$ 116,995,119</b>

\* 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 2015**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
<b>Town Manager:</b>				
General Fund	\$ 1,132,887	\$	\$ 1,087,572	\$ 1,398,427
Bed Tax Fund	20,571		19,748	51,809
<b>Department Total</b>	<b>\$ 1,153,458</b>	<b>\$</b>	<b>\$ 1,107,320</b>	<b>\$ 1,450,236</b>
<b>Economic and Tourism Development:</b>				
General Fund	\$ 399,184	\$	\$ 383,216	\$ 167,770
Bed Tax Fund	47,000		45,120	244,884
<b>Department Total</b>	<b>\$ 446,184</b>	<b>\$</b>	<b>\$ 428,336</b>	<b>\$ 412,654</b>
<b>Police:</b>				
General Fund	\$ 10,589,408	\$	\$ 10,271,726	\$ 11,460,603
Other Grants	782,829		289,645	495,381
<b>Department Total</b>	<b>\$ 11,372,237</b>	<b>\$</b>	<b>\$ 10,561,371</b>	<b>\$ 11,955,984</b>
<b>Court:</b>				
General Fund	\$ 988,884	\$	\$ 949,329	\$ 1,012,116

**TOWN OF MARANA  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2015**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2015</b>	<b>Employee Salaries and Hourly Costs 2015</b>	<b>Retirement Costs 2015</b>	<b>Healthcare Costs 2015</b>	<b>Other Benefit Costs 2015</b>	<b>Total Estimated Personnel Compensation 2015</b>
<b>GENERAL FUND</b>	287.93	\$ 17,870,755	\$ 2,284,306	\$ 2,612,706	\$ 909,945	= \$ 23,677,712
<b>SPECIAL REVENUE FUNDS</b>						
Highway User Revenue	11.20	\$ 447,620	\$ 47,943	\$ 86,405	\$ 51,410	= \$ 633,378
Grants and Contributions		219,034	40,442	11,098	10,049	280,623
Bed Tax Fund	1.20	80,466	8,681	12,840	2,281	104,268
Local Technology Fund	1.00	31,096	3,344	10,346	1,046	45,832
<b>Total Special Revenue Funds</b>	13.40	\$ 778,216	\$ 100,410	\$ 120,689	\$ 64,786	= \$ 1,064,101
<b>ENTERPRISE FUNDS</b>						
Water	22.00	\$ 1,266,645	\$ 134,203	\$ 234,060	\$ 56,962	= \$ 1,691,870
Wastewater	4.00	112,380	12,027	17,728	5,738	147,873
Airport	1.00	251,081	24,963	44,212	16,357	336,613
<b>Total Enterprise Funds</b>	27.00	\$ 1,630,106	\$ 171,193	\$ 296,000	\$ 79,057	= \$ 2,176,356
<b>TOTAL ALL FUNDS</b>	328.33	\$ 20,279,077	\$ 2,555,909	\$ 3,029,395	\$ 1,053,788	= \$ 26,918,169