

MARANA RESOLUTION NO. 2013-063

RELATING TO BUDGET; ADOPTING THE TOWN OF MARANA'S FISCAL YEAR 2013-2014 FINAL BUDGET

WHEREAS in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Marana Town Council did, on May 22, 2013, 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

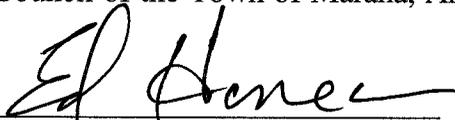
WHEREAS in accordance with said chapter of said title, and following due public notice, the Council met on June 18, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

WHEREAS it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on June 18, 2013, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A).

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Town of Marana, Arizona, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, attached hereto as Exhibit A and incorporated herein by this reference, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Marana for the fiscal year 2013-2014.

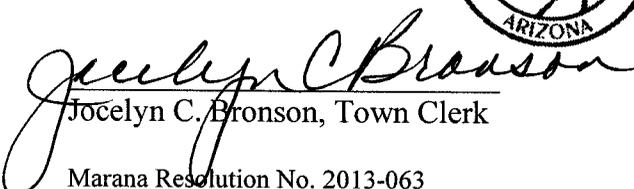
PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 18th day of June 2013.



Mayor Ed Honea

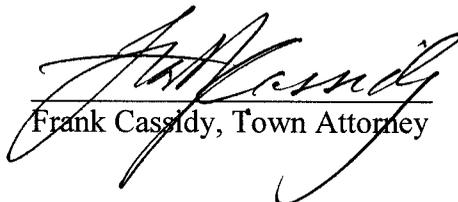
ATTEST:





Jocelyn C. Bronson, Town Clerk

APPROVED AS TO FORM:



Frank Cassidy, Town Attorney

TOWN OF MARANA
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 31,131,272	\$ 28,102,207	\$	Primary: \$ 422,958 Secondary: \$	\$ 32,679,575	\$	\$	\$	\$ 2,725,636	\$ 29,953,939	\$ 31,453,939
2. Special Revenue Funds	6,459,532	4,450,578			6,853,946			150,000		7,426,904	9,946,312
3. Debt Service Funds Available	8,337,551	8,337,551			2,542,353			5,540,472		8,082,825	8,453,732
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	8,337,551	8,337,551			2,542,353			5,540,472		8,082,825	8,453,732
6. Capital Projects Funds	18,699,903	11,255,041			17,849,877		6,200,000		2,655,146	21,394,731	20,092,566
7. Permanent Funds											
8. Enterprise Funds Available	17,352,153	4,959,390			7,268,960				309,690	6,959,270	12,935,675
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	17,352,153	4,959,390			7,268,960				309,690	6,959,270	12,935,675
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 81,980,411	\$ 57,104,767	\$	\$ 422,958	\$ 67,194,711	\$	\$ 6,200,000	\$ 5,690,472	\$ 5,690,472	\$ 73,817,669	\$ 82,882,224

EXPENDITURE LIMITATION COMPARISON

	2013	2014
1. Budgeted expenditures/expenses	\$ 81,980,411	\$ 82,882,224
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	81,980,411	82,882,224
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 81,980,411	\$ 82,882,224
6. EEC or voter-approved alternative 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 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 2014

	2013	2014
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	462,646	422,958
C. Total property tax levy amounts	\$ 462,646	\$ 422,958
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	\$ 462,646	_____
(2) Prior years' levies	_____	_____
(3) Total secondary property taxes	\$ 462,646	_____
C. Total property taxes collected	\$ 462,646	_____
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	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>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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Sales taxes	\$ 19,835,770	\$ 20,080,948	\$ 19,498,321
Licenses and permits			
Building and development fees	1,756,750	2,356,950	2,544,000
Business and license fees	135,000	145,620	144,725
Franchise fees	325,000	324,965	325,000
Other licenses and fees	130,500	165,980	180,500
Intergovernmental			
State shared sales taxes	2,923,447	2,765,894	3,020,895
Urban revenue sharing	3,570,867	3,570,560	3,900,421
Auto lieu	1,327,277	1,298,752	1,312,917
Other			10,000
Charges for services			
Charges for services	381,100	405,012	396,701
Fines and forfeits			
Court fines and fees	570,000	668,540	625,000
Interest on investments			
Investment income	100,000	97,895	100,000
In-lieu property taxes			
Contributions			
Voluntary contributions	102,750	109,802	116,525
Miscellaneous			
Other miscellaneous	562,070	332,334	504,570
Total General Fund	\$ 31,720,531	\$ 32,323,252	\$ 32,679,575

* 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 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway user revenue	\$ 2,314,521	\$ 2,254,895	\$ 2,334,650
Affordable housing revolving	100,000		100,000
HOME	250,000		
	<u>\$ 2,664,521</u>	<u>\$ 2,254,895</u>	<u>\$ 2,434,650</u>
Local JCEF	\$ 13,500	\$ 12,515	\$ 14,000
Fill the GAP	3,000	5,990	4,000
Local technology enhancement	116,000	124,450	118,000
Community development block grants	245,000	159,785	2,699,899
	<u>\$ 377,500</u>	<u>\$ 302,740</u>	<u>\$ 2,835,899</u>
Bed tax	\$ 732,300	\$ 728,165	\$ 754,269
Other grants and contributions	1,329,128	385,955	829,128
	<u>\$ 2,061,428</u>	<u>\$ 1,114,120</u>	<u>\$ 1,583,397</u>
Total Special Revenue Funds	<u>\$ 5,103,449</u>	<u>\$ 3,671,755</u>	<u>\$ 6,853,946</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	\$ 2,097,748	\$ 2,096,555	\$ 2,212,507
Gladden farms CFD debt	700,053	320,910	329,846
	<u>\$ 2,797,801</u>	<u>\$ 2,417,465</u>	<u>\$ 2,542,353</u>
Total Debt Service Funds	<u>\$ 2,797,801</u>	<u>\$ 2,417,465</u>	<u>\$ 2,542,353</u>
CAPITAL PROJECTS FUNDS			
Transportation	\$ 3,420,950	\$ 2,817,920	\$ 3,659,877
Impact fee funds	1,555,991	2,359,765	2,571,215
Other capital projects	10,663,456	7,569,500	490,558
Downtown reinvesement fund			125,000
Pima County bond fund			319,740
Regional transportation authority fund			10,366,806
	<u>\$ 15,640,397</u>	<u>\$ 12,747,185</u>	<u>\$ 17,533,196</u>
Tangerine farms road improvement district	\$ 60,000	\$ 57,945	\$ 60,000
Community facilities district (CFD) capital	277,971	49,580	
Gladden farms CFD capital			37,491
Vanderbilt CFD capital			25,369
Saguaro Springs CFD capital			193,821
	<u>\$ 337,971</u>	<u>\$ 107,525</u>	<u>\$ 316,681</u>
Total Capital Projects Funds	<u>\$ 15,978,368</u>	<u>\$ 12,854,710</u>	<u>\$ 17,849,877</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
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
ENTERPRISE FUNDS			
Water utility	\$ 3,805,272	\$ _____	\$ 4,015,588
Airport	2,673,800	_____	1,680,509
Wastewater utility	1,536,740	_____	1,572,863
	<u>\$ 8,015,812</u>	<u>\$ _____</u>	<u>\$ 7,268,960</u>
Total Enterprise Funds	\$ 8,015,812	\$ _____	\$ 7,268,960

* 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.

TOTAL ALL FUNDS \$ 63,615,961 \$ 51,267,182 \$ 67,194,711

* 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 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Series 1997 debt	\$	\$	\$	\$ 142,614
Series 2003 debt				1,380,229
Series 2004 debt				657,775
Series 2008 debt				395,018
Local Transportation Assistance Fund				100,000
Other grants				50,000
Total General Fund	\$	\$	\$	\$ 2,725,636
SPECIAL REVENUE FUNDS				
Other grants	\$	\$	\$ 50,000	\$
Local Transportation Assistance Fund			100,000	
Total Special Revenue Funds	\$	\$	\$ 150,000	\$
DEBT SERVICE FUNDS				
Series 1997 debt	\$	\$	\$ 347,840	\$
Series 2003 debt			1,380,229	
Series 2004 debt			657,775	
Series 2008 debt			3,154,628	
Total Debt Service Funds	\$	\$	\$ 5,540,472	\$
CAPITAL PROJECTS FUNDS				
South Transportation Impact Fee	\$	\$	\$	\$ 565,851
Transportation				2,089,295
Gladden Farms CFD	1,000,000			
Saguaro Springs CFD	1,000,000			
Water Utility	1,000,000			
Wastewater Utility	3,200,000			
Total Capital Projects Funds	\$ 6,200,000	\$	\$	\$ 2,655,146
ENTERPRISE FUNDS				
Water Utility	\$	\$	\$	\$ 205,226
Wastewater Utility				104,464
Total Enterprise Funds	\$	\$	\$	\$ 309,690
TOTAL ALL FUNDS	\$ 6,200,000	\$	\$ 5,690,472	\$ 5,690,472

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Non-departmental	\$ 1,359,786	\$ 10,428	\$ 1,291,795	\$ 639,954
Mayor and council	289,343		274,875	289,568
Town manager	804,196	215,797	863,990	1,132,887
Town clerk	385,235		366,075	254,217
Human resources	632,007		600,407	644,699
Finance	841,714		789,628	948,294
Legal	757,237	(53,867)	696,375	737,238
Technology services	1,759,756	(10,000)	1,721,768	2,057,719
Strategic initiatives	394,321	(394,321)		
Development services admin	126,151	103,946	219,843	399,184
Permits and records	535,337	53,867	548,570	571,743
Building safety	662,244		629,132	802,707
Planning	571,528		542,952	651,329
Engineering	1,082,459		1,028,336	2,043,316
Police	9,593,104		9,113,449	10,589,408
Courts	963,109		914,954	988,884
Public services admin	450,434		427,912	240,327
Public works	3,073,205		2,919,545	2,273,330
Parks and recreation	2,818,502	(6,800)	2,677,577	3,016,619
Community development	240,704	80,950	298,669	374,484
Capital outlay	2,290,900		2,176,355	1,298,032
Contingency	1,500,000			1,500,000
Total General Fund	\$ 31,131,272	\$	\$ 28,102,207	\$ 31,453,939
SPECIAL REVENUE FUNDS				
Highway user revenue	\$ 3,002,203	\$	\$ 2,762,027	\$ 4,487,611
Local transportation assistance	100,000		92,000	100,000
Revolving affordable housing	45,000		41,400	70,000
HOME	250,000		230,000	
Local JCEF	40,800		37,536	53,000
Fill the GAP	31,000		28,520	34,500
Local technology	302,337		278,150	373,598
Community development block gran	333,945		307,229	2,699,899
Bed tax	732,300		673,716	754,269
Other grants and contributions	1,621,947			1,373,435
Total Special Revenue Funds	\$ 6,459,532	\$	\$ 4,450,578	\$ 9,946,312
DEBT SERVICE FUNDS				
Series 1997 debt	\$ 363,805	\$	\$ 363,805	\$ 347,840
Series 2003 debt	1,381,429		1,381,429	1,380,229
Series 2004 debt	666,663		666,663	657,775
Series 2008 debt	3,127,853		3,127,853	3,154,628
Tangerine farms ID debt	2,097,748		2,097,748	2,212,507
Gladden farms CFD debt	700,053		700,053	700,753
Total Debt Service Funds	\$ 8,337,551	\$	\$ 8,337,551	\$ 8,453,732
CAPITAL PROJECTS FUNDS				
Transportation	\$ 2,275,407	\$	\$ 2,093,374	\$ 2,904,934
1/2 cent sales tax	331,500		304,980	531,743
Impact fee funds	1,311,187		1,206,292	2,883,707
Tangerine farms ID	60,000		55,200	60,000
Other capital projects	10,943,838		7,569,500	591,904
Downtown reinvestment fund				125,000
Pima County bond fund				319,740
Regional transportation authority				10,366,806
CFD capital projects	3,777,971		25,695	2,308,732
Total Capital Projects Funds	\$ 18,699,903	\$	\$ 11,255,041	\$ 20,092,566
ENTERPRISE FUNDS				
Water utility	\$ 4,285,086	\$	\$ 3,895,655	\$ 7,100,439
Airport	2,892,239		375,985	1,848,485
Wastewater utility	10,174,828		687,750	3,986,751
Total Enterprise Funds	\$ 17,352,153	\$	\$ 4,959,390	\$ 12,935,675
TOTAL ALL FUNDS	\$ 81,980,411	\$	\$ 57,104,767	\$ 82,882,224

* 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 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Town Manager:				
General Fund	\$ 804,196	\$ 215,797	\$ 863,990	\$ 1,132,887
Bed Tax Fund				20,571
Department Total	\$ 804,196	\$ 215,797	\$ 863,990	\$ 1,153,458
Development Services Admin :				
General Fund	\$ 126,151	\$ 103,946	\$ 219,843	\$ 399,184
Bed Tax Fund				47,000
Department Total	\$ 126,151	\$ 103,946	\$ 219,843	\$ 446,184
Police:				
General Fund	\$ 9,593,104	\$	\$ 9,113,449	\$ 10,589,408
Other Grants	531,341		235,950	782,829
Department Total	\$ 10,124,445	\$	\$ 9,349,399	\$ 11,372,237
Court:				
General Fund	\$ 963,109	\$	\$ 914,954	\$ 988,884
Local JCEF	40,800			53,000
Fill the Gap	31,000			34,500
Local Tech Enhancement	302,337		47,955	373,598
Department Total	\$ 1,337,246	\$	\$ 962,909	\$ 1,449,982
Public Works:				
General Fund	\$ 3,073,205	\$	\$ 2,919,545	\$ 2,273,330
Highway User Revenue Fund	3,002,003		2,275,965	2,978,129
Other Capital Projects	3,976,463		1,256,950	
Department Total	\$ 10,051,671	\$	\$ 6,452,460	\$ 5,251,459
Community Development:				
General Fund	\$ 240,704	\$ 80,950	\$ 298,669	\$ 374,484
CDBG	333,945		159,785	2,699,899
Revolving Affordable Housing	45,000			70,000
HOME	250,000			
LTAf	100,000		99,955	100,000
Bed Tax				30,966
Department Total	\$ 969,649	\$ 80,950	\$ 558,409	\$ 3,275,349

**TOWN OF MARANA
Full-Time Employees and Personnel Compensation
Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	283.48	\$ 16,709,865	\$ 2,069,621	\$ 2,675,909	\$ 581,207	\$ 22,036,602
SPECIAL REVENUE FUNDS						
Highway User Revenue	10.45	\$ 435,131	\$ 44,589	\$ 78,147	\$ 29,737	\$ 587,604
Pima County Bonds		151,606	15,902	29,020	13,212	209,740
Grants and Contributions		75,163	12,934	6,902	3,232	98,231
Bed Tax Fund	0.30	16,979	1,770	2,629	159	21,537
Local Technology Fund	1.00	29,823	3,149	10,922	254	44,148
Total Special Revenue Funds	11.75	\$ 616,560	\$ 63,640	\$ 118,089	\$ 43,203	\$ 961,260
ENTERPRISE FUNDS						
Water	19.10	\$ 972,971	\$ 99,067	\$ 235,244	\$ 23,354	\$ 1,330,636
Wastewater	4.00	233,670	22,389	55,686	5,808	317,553
Airport	1.00	107,990	11,816	18,028	4,020	141,854
Total Enterprise Funds	24.10	\$ 1,314,631	\$ 133,272	\$ 308,958	\$ 33,182	\$ 1,790,043
TOTAL ALL FUNDS	319.33	\$ 18,641,056	\$ 2,266,533	\$ 3,102,956	\$ 657,592	\$ 24,787,905