MARANA RESOLUTION NO. 2015-051

RELATING TO BUDGET; ADOPTING THE FISCAL YEAR 2015-2016 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 14, 2015, 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 16, 2015, 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 16, 2015.

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 2015-2016.

PASSED AND ADOPTED by the Mayor and Council of the Town of Marana, Arizona, this 19th day of May, 2015.

TOWN OF MARANA 1977 ARIZONA

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 2016

Fiscal Year		Sch	FUNDS							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	36,906,658	8,530,457	8,412,679	39,616,401	0	19,774,059	3,754,865	116,995,119
2015	Actual Expenditures/Expenses**	E	29,191,836	5,444,839	703,903	8,326,921	0	6,730,744	3,366,378	53,764,621
2016	Fund Balance/Net Position at July 1***		25,478,205	5,070,527	1,034,457	21,364,909		5,680,499	861,892	59,490,489
2016	Primary Property Tax Levy	B	0							0
2016	Secondary Property Tax Levy	B			432,267	121,927				554,194
2016	Estimated Revenues Other than Property Taxes	C	37,335,567	5,048,572	2,309,821	41,791,523	0	9,555,363	3,907,016	99,947,862
2016	Other Financing Sources	D	0	0	0	5,500,000	0	10,000,000	0	15,500,000
2016	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	D	0	100,000	4,899,359	0	0	4,425,523	0	9,424,882
2016	Interfund Transfers (Out)	D	6,591,688	0	0	2,344,331	0	488,863	0	9,424,882
2016	Reduction for Amounts Not Available									
LESS:	Amounts for due from other funds		2,539,785							2,539,785
	Amounts for restricted grants and contributions			2,044,870						2,044,870
	Amounts for future debt retirement:				299,595					299,595
	Amounts for future capital projects:					9,234,295		2,620,735		11,855,030
	Amounts for future health and dental benefits:								861,892	861,892
2016	Total Financial Resources Available		53,682,299	8,174,229	8,376,309	57,199,733	0	26,551,787	3,907,016	157,891,373
2016	Budgeted Expenditures/Expenses	E	40,790,534	8,174,229	8,376,309	57,199,733	0	26,551,787	3,907,016	144,999,608

EXPENDITURE LIMITATION COMPARISON	2015	2016
1. Budgeted expenditures/expenses	$ 116,995,119	$ 144,999,608
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	116,995,119	144,999,608
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	$ 116,995,119	$ 144,999,608
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 yea

*** 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 2016

	2015	2016
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	490,514	554,194
C. Total property tax levy amounts	$ 490,514	$ 554,194
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	$ 485,609	
(2) Prior years' levies	405	
(3) Total secondary property taxes	$ 486,014	
C. Total property taxes collected	$ 486,014	
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 four 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
Sales taxes	$ 21,034,795	$ 21,285,673	$ 22,674,325
Licenses and permits			
Building and development fees	2,988,953	3,198,850	2,653,000
Business and license fees	168,000	165,850	168,000
Franchise fees	350,000	344,675	350,000
Host Fees	225,500	189,276	350,000
Intergovernmental			
State shared sales taxes	3,159,019	3,129,090	3,339,932
Urban revenue sharing	4,231,997	4,231,997	4,209,300
Auto lieu	1,392,720	1,377,054	1,465,110
Other	10,000	79,723	85,000
Charges for services			
Charges for services	398,500	403,536	455,750
Fines and forfeits			
Court fines and fees	595,000	658,290	630,000
Interest on investments			
Interest	175,000	164,950	175,000
Contributions			
Voluntary contributions	125,400	166,817	161,000
Miscellaneous			
Other miscellaneus	551,170	574,106	619,150
Total General Fund	$ 35,406,054	$ 35,969,887	$ 37,335,567

* 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	$ 215,000	$ 49,745	$ 215,000
Affordable housing revolving	100,000	29,750	100,000
Other grants and contributions	1,270,613	549,934	1,043,178
RICO			30,515
Impound			50,000
Bed tax	919,413	920,755	925,450
Emergency telecommunications fund			65,000
Local JCEF	14,000	14,305	15,000
Fill the GAP	4,000	3,856	4,000
Local technology enhancement	118,000	138,346	140,000
Highway user revenue	2,464,723	2,378,063	2,460,429

TOWN OF MARANA
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Total Special Revenue Funds	$ 5,105,749	$ 4,084,754	$ 5,048,572

* 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	$ 2,155,388	$ 2,216,755	$ 2,034,816
Gladden farms CFD debt	310,707		275,005
Saguaro springs CFD debt	2,303		
Total Debt Service Funds	$ 2,468,398	$ 2,216,755	$ 2,309,821

CAPITAL PROJECTS FUNDS

Transportation	$ 5,248,500	$ 5,021,979	$ 5,242,050
One-half cent sales tax fund			4,800,000
Impact fee funds	2,663,975	2,236,905	1,843,176
Other capital projects	10,500,030	785,690	10,710,028
Downtown reinvesement fund	125,000	127,292	125,000
Pima County bond fund	35,000		
Regional transportation authority fund	16,526,839	2,115,920	18,690,634
Tangerine farms road improvement district	35,000	32,500	35,000
Gladden farms CFD capital	77,000	76,850	
Gladden farms II CFD capital			
Vanderbilt CFD capital	27,500	5,790	27,500
Saguaro springs CFD capital	134,436		318,135
Total Capital Projects Funds	$ 35,373,280	$ 10,402,926	$ 41,791,523

* 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	$ 4,526,344	$ 5,540,385	$ 5,049,571
Airport	2,901,313	391,236	2,937,313
Wastewater utility	1,441,046	1,534,685	1,568,479
	$ 8,868,703	$ 7,466,306	$ 9,555,363
Total Enterprise Funds	$ 8,868,703	$ 7,466,306	$ 9,555,363

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
INTERNAL SERVICE FUNDS			
Health Benefits	$ 3,498,046	$ 3,453,945	$ 3,648,964
Dental Benefits	256,819	255,598	258,052
	$ 3,754,865	$ 3,709,543	$ 3,907,016
Total Internal Service Funds	$ 3,754,865	$ 3,709,543	$ 3,907,016
TOTAL ALL FUNDS	$ 90,977,049	$ 63,850,171	$ 99,947,862

* 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 2016

FUND	OTHER FINANCING 2016 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
GENERAL FUND				
Series 2008 debt	$	$	$	$ 549,428
Series 2013 debt				1,257,150
Series 2014 debt				514,071
Other grants				100,000
Airport				171,039
Wastewater				4,000,000
Total General Fund	$	$	$	$ 6,591,688
SPECIAL REVENUE FUNDS				
Other grants	$	$	$ 100,000	$
Transit				
Total Special Revenue Funds	$	$	$ 100,000	$
DEBT SERVICE FUNDS				
Series 2008 debt	$	$	$ 2,639,275	$
Series 2013 debt			1,746,013	
Series 2014 debt			514,071	
Total Debt Service Funds	$	$	$ 4,899,359	$
CAPITAL PROJECTS FUNDS				
South Transportion Impact Fee	$	$	$	$ 623,120
North East Transportation Impact Fee				603,947
Transportation				862,780
Other Capital Projects				
Gladden Farms CFD	1,000,000			
Saguaro Springs CFD	4,500,000			
Total Capital Projects Funds	$ 5,500,000	$	$	$ 2,344,331
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
Water Utility	$ 6,000,000	$	$ 254,484	$
Wastewater Utility	4,000,000		171,039	
			4,000,000	488,863
Total Enterprise Funds	$ 10,000,000	$	$ 4,425,523	$ 488,863
INTERNAL SERVICE FUNDS				
	$	$	$	$

TOWN OF MARANA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 15,500,000	$	$ 9,424,882	$ 9,424,882

TOWN OF MARANA
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Non-departmental	$ 615,675	$	$ 577,532	$ 2,158,833
Mayor and council	291,166		248,926	294,338
Town Manager	1,403,427		1,285,363	1,503,103
Town clerk	273,052		245,700	280,565
Human resources	747,182		646,422	800,451
Finance	1,065,646		933,780	1,092,364
Legal	768,292		677,852	800,357
Technology services	2,130,538		2,043,350	2,517,151
Economic and tourism develop	168,770		140,438	192,356
Development services admin	214,039		207,939	233,359
Development records	522,099		134,462	175,115
Building safety	850,989		838,328	1,082,267
Planning	704,711		727,703	1,056,705
Engineering	2,244,498		1,948,704	2,248,345
Police	11,515,103		10,451,559	11,596,480
Courts	1,019,116		983,700	1,031,570
Public works	2,918,482		2,472,980	3,208,563
Parks and recreation	3,777,252		3,418,884	3,713,984
Community development	358,647		328,756	596,728
Capital outlay	1,117,974		879,458	1,207,900
Contingency	5,000,000	(800,000)		5,000,000
Total General Fund	$ 37,706,658	$ (800,000)	$ 29,191,836	$ 40,790,534
SPECIAL REVENUE FUNDS				
Highway user revenue	$ 4,861,174	$	$ 3,875,680	$ 3,768,678
Transit	100,000		95,150	
Revolving affordable housing	70,000			70,000
Local JCEF	67,000			82,000
Fill the GAP	38,500			34,500
Local technology	434,282		42,598	475,408
Community development block grant	215,000		49,745	215,000
Bed tax	1,088,702		831,732	931,576
Other grants and contributions	1,655,799		549,934	1,373,346
RICO				1,086,621
Impound fees				65,350
Emergency telecommunications				71,750
Total Special Revenue Funds	$ 8,530,457	$	$ 5,444,839	$ 8,174,229
DEBT SERVICE FUNDS				
Series 1997 debt	$ 346,400	$	$ 346,400	$
Series 2004 debt	$ 667,625	$	$ 667,625	$
Series 2008 debt	2,644,988		2,644,988	2,639,275
Series 2013 debt	1,849,875		1,849,875	2,034,816
Series 2014 debt				514,071
Tangerine farms ID debt	2,155,388		2,155,388	2,236,875
Gladden farms CFD debt	$ 703,903	$	$ 703,903	$ 701,272
Saguaro springs CFD debt	44,500			250,000
Total Debt Service Funds	$ 8,412,679	$	$ 703,903	$ 8,376,309
CAPITAL PROJECTS FUNDS				
Transportation	$ 5,728,389	$	$ 3,630,978	$ 8,271,013
One-half percent sales tax	685,825		685,825	4,500,000
Impact fee funds	1,929,496		486,458	8,437,236
Tangerine farms ID	35,000		7,895	35,000
Other capital projects	10,806,146	800,000	285,905	11,177,600
Downtown reinvestment fund	223,250		114,685	185,319
Pima County bond fund	35,000			
Regional transportation authority	16,078,944		3,080,886	18,690,634
CFD capital projects				
Gladden farms CFD	1,124,184		32,595	1,228,152
Gladden farms II CFD	478			213
Saguaro springs CFD	30,189		459	4,642,000
Vanderbilt farms CFD	2,139,500		1,235	32,566
Total Capital Projects Funds	$ 38,816,401	$ 800,000	$ 8,326,921	$ 57,199,733
ENTERPRISE FUNDS				
Water utility	$ 8,568,111	$	$ 5,088,105	$ 14,548,871
Airport	3,298,204		584,785	3,198,489
Wastewater utility	7,907,744		1,057,854	8,804,427
Total Enterprise Funds	$ 19,774,059	$	$ 6,730,744	$ 26,551,787
INTERNAL SERVICE FUNDS				
Health Benefits	$ 3,498,046	$	$ 3,020,730	$ 258,052
Dental Benefits	256,819		345,648	3,648,964
Total Internal Service Funds	$ 3,754,865	$	$ 3,366,378	$ 3,907,016
TOTAL ALL FUNDS	$ 116,995,119	$	$ 53,764,621	$ 144,999,608

* 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 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
Town manager:				
General Fund	$ 1,398,427	$	$ 1,285,360	$ 1,503,103
Bed Tax Fund	51,809		46,899	41,727
Department Total	$ 1,450,236	$	$ 1,332,259	$ 1,544,830
Economic and tourism development:				
General Fund	$ 167,770	$	$ 140,438	$ 192,356
Bed Tax Fund	244,884		50,031	267,129
Department Total	$ 412,654	$	$ 190,469	$ 459,485
Police:				
General Fund	$ 11,460,603	$	$ 10,451,599	$ 11,596,480
RICO				37,500
Impound Fees				65,350
Other Grants	495,381		519,848	372,346
Emergency telecommunications				71,750
Department Total	$ 11,955,984	$	$ 10,971,447	$ 12,143,426
Court:				
General Fund	$ 1,012,116	$	$ 983,700	$ 1,031,570
Local JCEF	57,000			72,000
Fill the Gap	38,500			34,500
Local Tech Enhancement	434,282		42,598	475,408
Department Total	$ 1,541,898	$	$ 1,026,298	$ 1,613,478
Public works:				
General Fund	$ 2,757,795	$	$ 2,472,089	$ 3,208,563
Highway User Revenue Fund	3,506,277		2,623,284	2,758,717
Department Total	$ 6,264,072	$	$ 5,095,373	$ 5,967,280
Community development:				
General Fund	$ 357,147	$	$ 328,756	$ 596,728
CDBG	215,000		15,314	215,000
Revolving Affordable Housing	70,000		23,564	70,000
Transit	100,000		95,150	
Department Total	$ 742,147	$	$ 462,784	$ 881,728

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	285.1	$ 18,002,109	$ 2,524,604	$ 2,910,659	$ 1,509,512	$ 24,946,884
SPECIAL REVENUE FUNDS						
Other grant funds	11.2	$ 230,558	$ 54,315	$ 36,855	$ 18,118	$ 339,846
Bed tax	1.2	80,761	8,981	2,557	6,557	98,856
Local technology	1.0	30,989	3,440		2,529	36,958
Highway user revenue	11.2	455,139	47,039	85,636	33,073	620,887
Total Special Revenue Funds	23.6	$ 797,447	$ 113,775	$ 125,048	$ 60,277	$ 1,096,547
ENTERPRISE FUNDS						
Water utility	23.0	$ 1,287,584	$ 138,620	$ 241,537	$ 99,645	$ 1,767,386
Airport	3.0	175,380	19,079	32,783	13,216	240,458
Wastewater utility	4.0	265,279	27,177	41,499	18,972	352,927
Total Enterprise Funds	30.0	$ 1,728,243	$ 184,876	$ 315,819	$ 131,833	$ 2,360,771
TOTAL ALL FUNDS	338.7	$ 20,527,799	$ 2,823,255	$ 3,351,526	$ 1,701,622	$ 28,404,202