PREPARED FOR FISCAL YEAR • FY 27 • BEGINNING JULY 1, 2026

ANNUAL BUDGET
& FINANCIAL PLAN



MARANA AZ

N Silverbell Rd & N Cortaro Rd Aerial, Marana, AZ

Annual Budget and Financial Plan

Town of Marana, Arizona

Fiscal Year 2026 – 2027

Town Council

Jon Post, Mayor

Roxanne Ziegler, Vice Mayor

Herb Kai

John Officer

Patti Comerford

Patrick Cavanaugh

Teri Murphy

Senior Staff

Jane Fairall, Town Attorney

Jill McCleary, Town Clerk

Yiannis Kalaitzidis, Finance Director

Curry Hale, Human Resources Director

Fausto Burruel, Public Works Director

Ricardo Carlos, Information Technology Director

Lisa Shafer, Community & Neighborhood Svcs Director

Brett Wittenberg, Development Services Director

Libby Shelton, Town Magistrate

Trudi Shumate, Court Administrator

Jeff Pridgett, Chief of Police

Heidi Lasham, Water Director

Wayne Barnett, Parks & Recreation Director

Town Management

Terry Rozema, Town Manager

Erik Montague, Deputy Town Manager

Andrea De La Cruz, Assistant Town Manager

Prepared By

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DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Town of Marana, Arizona, for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Marana
Arizona

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

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FISCAL YEAR

2026-2027

TOWN MANAGER'S

Adopted Budget Message



To the Honorable Mayor and Council:

I am pleased to present for your consideration the Fiscal Year (FY) 2026-2027 Manager's Adopted Budget for the Town of Marana (Town). This adopted budget is a structurally balanced spending plan that reflects the Town's commitment to responsible fiscal stewardship, transparency, and long-term sustainable financial planning. This budget prioritizes investments that foster growth, enhance the quality of life for our residents, and ensures that Marana remains a thriving community for generations to come.

Each year, as we begin the budgeting process, we take time to review our goals and progress to ensure alignment with the strategic priorities set by the Mayor and Town Council. Over the past year, we have made significant strides across the five Focus Areas of our Strategic Plan: Cherished Heritage, Vibrant Community, Thriving Commerce, Healthy Lifestyles, and Proactive Public Services. This budget represents a thoughtful and strategic approach to ensure we advance each of the Town Council Focus Areas while delivering effective and efficient services to our growing community.

Cherished Heritage

Marana's heritage is not just a reflection of our past, but also the foundation upon which our vibrant and thriving community is built. By embracing Cherished Heritage as a focus area, we proudly honor Marana's rich historical and cultural legacy, increase community pride, and build heritage-driven tourism that connects people to our story.

This year, we expanded our storytelling efforts through an engaging social media video series. In addition, we launched the Marana Heritage Collection website, a digital archive featuring photographs of founding families, historic high school yearbooks, postal collections, and other treasured artifacts that capture the spirit and evolution of our community. Together, these initiatives not only preserve our past, but make it accessible, relevant, and inspiring for both long-time residents and those discovering Marana for the first time. Whether sharing stories of early settlers, celebrating cultural landmarks, or showcasing the resilient spirit of our community, these efforts foster a deeper understanding of Marana's rich heritage and its enduring impact on the present and future.

Public art continues to play a vital role in shaping Marana's identity and enhancing our sense of place. This year, we proudly unveiled the "Wings Over Marana" installation at the Marana Regional Airport. Designed by local artist Trevor O'tool and fabricated by talented Marana Unified School District welding students, this piece commemorates the pivotal role of the North American AT-6 Texan and highlights Marana's significant contributions during World War II. It stands as a tribute to our past and a testament to the creativity and talent of our next generation.

Our Signature Events series continues to celebrate our cultural heritage. Annual events such as Marana Fall Festival and Marana Founders' Day showcase Marana's rodeo and agricultural roots with an emphasis on the people who have shaped our community. These events have consistently drawn large crowds and provided engaging activities for all ages.

Looking ahead to Fiscal Year 2027, we remain committed to celebrating Marana's history and traditions through continued investments in projects and programs that honor our heritage. Most notably, we are preparing to celebrate a historic milestone, the Town of Marana's 50th Anniversary of Incorporation. Planning is already underway for a year-long celebration filled with signature events, programs, and meaningful tributes that will honor decades of growth, resilience, and community pride. This golden anniversary will not only celebrate where we have been, but also inspire excitement for the future.

Vibrant Community

Marana continues to stand out as the fastest-growing community in Southern Arizona. As we continue to expand, we are strategically investing in infrastructure improvements and services that will enhance mobility, elevate quality of life, and support the needs of our growing community.

The completion of the Twin Peaks Road – Rattlesnake Pass Widening Project marks a major milestone, transforming one of Marana's busiest corridors into a four-lane arterial road, improving traffic flow and commute times. This project has significantly improved traffic flow and enhanced safety. Just as importantly, it has improved walkability, which creates new opportunities for residents to safely connect to nearby businesses, whether it is a quick trip to the grocery store or a morning walk for coffee.

Additionally, we have made substantial progress on the Tangerine Road and I-10 interchange improvements. Key projects completed this year include the widening of Tangerine Road and the addition of a new dedicated turn lane on the westbound off-ramp, increasing vehicle storage and improving safety. Work is currently underway for the eastbound intersection improvements which will feature a new on-and off-ramp alignment. Final improvements later this year will include adding abutment lanes beneath the overpass. While we recognize that construction can bring temporary inconvenience, we are committed to keeping our residents informed and prepared. That is why we launched "The Great Tangerine Squeeze," a proactive public awareness campaign designed to provide timely updates, set expectations, and help drivers navigate this critical phase of improvements.

Looking to the future, the passage of RTA Next this year represents an investment in Marana's mobility and long-term success. This voter-approved plan establishes a clear and funded path forward for major infrastructure projects that will shape our community for decades to come. Planned improvements include Tangerine Road Phase 2B, which will expand Tangerine Road from Marana Tech Drive to Dove Mountain Boulevard. The construction of the new Moore Road Interchange will relieve congestion on nearby interchanges. A new Cortaro Road Interchange will improve traffic flow over the railroad in one of our most vital and heavily traveled areas. In addition, the Ina Road Expansion will modernize the roadway, improving travel for drivers, cyclists, and pedestrians. While these projects will take time to design and construct, they represent a bold vision for Marana's future.

In addition to infrastructure advancements, maintaining Marana's reputation as a safe and secure community remains a top priority. In Fiscal Year 2026, the Town of Marana was proudly recognized as one of Arizona's Top Ten Safest Cities by Safewise. This achievement reflects the unwavering dedication and professionalism of the Marana Police Department (MPD).

MPD continues to lead with innovation and a strong commitment to community policing. This year marked the return of the Bike Patrol Unit for the first time in more than a decade. This new unit will enhance officer visibility, strengthen neighborhood connections, and expand the department's ability to engage directly with residents in meaningful ways. In addition, MPD began the LaunchPad life skills program for teens, an initiative designed to invest in Marana's next generation. Through free instruction in essential skills such as resume writing, interviewing, budgeting, and exposure to careers in law enforcement, the program provides young residents with the tools they need to succeed.

As we build a vibrant community, we also recognize that connection and communication are essential. This year, we continued our commitment to keeping residents informed through our award-winning podcast, Real Talk with the Town. With more than ninety episodes produced to date, the podcast reflects our commitment to transparency and innovation.

These efforts demonstrate our ongoing dedication to creating a vibrant, safe, and well-connected community. We remain focused on delivering the infrastructure, services, and communication tools that ensure Marana's continued success.

Thriving Commerce

In Fiscal Year 2026, the Town's economic development initiatives continue to generate positive results for the community. The Town has not only seen higher-than-anticipated projections and collections for key revenue streams that fund essential services, but also significant wins in commercial and retail development around the community.

North Marana continues to emerge as a hub of commercial activity, with the Tangerine Corridor leading the way. This year, we welcomed an exciting mix of new businesses at the Fry's Marketplace, including Thai Chili To Go, Black Rock Coffee, Tropical Smoothie Cafe, Jersey Mikes, and more. Closer to I-10 along Tangerine, additional openings include Ace Hardware and Starbucks, along with projects currently under construction like Shamrock Foods and U-Haul.

These new businesses are contributing not only to the local economy but also enhancing the convenience and accessibility of services for the community.

In addition to commercial growth, we continue to see an increase in both single-family and multifamily housing projects. Growth in multifamily is mostly led by the increase in commercial and retail development.

Marana Regional Airport remains a cornerstone of our economic success and a catalyst for future growth. This year, the airport was recognized as Airport of the Year by the Arizona Aviation Safety Advisory Group. This is an outstanding achievement that reflects the commitment to excellence of our airport team. Building on this momentum, we also reached a major milestone with the completion of the Environmental Study for a future air traffic control tower. This investment will enhance safety, increase operational capacity, and unlock new economic development opportunities. With design of the tower slated to begin in the coming fiscal year, we are taking meaningful steps toward strengthening the airport's role as a key driver of regional connectivity and economic development.

At the same time, we are making strides in strengthening Marana's tourism economy. Our Economic Development and Tourism Department has been advancing the Town's first-ever Tourism Master Plan. This plan serves as a guiding document for the next decade of strategies aimed at making tourism a sustainable and thriving part of our local economy, all while ensuring that the aspects of Marana that make it special are preserved for future generations. This effort is already gaining recognition. Marana was recently named a *Rising Star Travel Destination for 2026* in HomeToGo's Travel Trends Report, an international acknowledgment of our stunning landscapes, outdoor recreation opportunities, and sense of place.

Healthy Lifestyles

Parks and Recreation is an essential cornerstone to any healthy and thriving community. Our main goal is to provide a variety of recreational, artistic, and cultural opportunities along with a flourishing natural environment to support healthy and active lifestyles. Bringing new parks, facilities, and outdoor recreational opportunities is a consistent priority for our community.

The past fiscal year marked a transformative milestone with the opening of the Marana Aquatic and Recreation Center (MARC) in May 2025. This state-of-the-art facility has quickly become a regional draw and a hub of community activity. It has succeeded expectations, welcoming more than 10,000 members and generating over $1 million in less than a year. This facility has allowed the team to expand programming for all ages and interests. The facility enabled the return of summer camp programming for the first time since 2019, serving 80 participants and resulting in more than 700 individual program registrations. These offerings enrich the lives of our residents while also creating new opportunities for community engagement.

Our natural assets continue to shine as well. El Rio Preserve is emerging as a premier destination for bird watching and outdoor exploration, drawing natural enthusiasts from across the region. This year, we completed the first phase of the El Rio Preserve water quality improvement project, by draining the lake, extracting invasive cattails, and removing a layer of sediment from the

lakebed. These enhancements not only improve ecological health but also elevate the Preserve's appeal as a recreational destination.

Looking ahead, we remain committed to expanding our parks and recreation opportunities. Major upcoming projects include the Saguaro Bloom Community Park Phase 2 and the Marana Disc Golf Course at the El Rio Recreation Area, both anticipated for completion in Fiscal Year 2027.

In addition, our team is advancing the five-year update to the Parks and Recreation Master Plan. This plan will guide future investments and ensure we continue to meet the evolving needs of our residents while leveraging parks and recreation as a driver of tourism and community pride.

Proactive Public Services

A thriving community demands exceptional governance. Marana is committed to the highest level of service for our residents, businesses, customers, and employees. From providing quality infrastructure to addressing concerns, our dedicated workforce is prepared to deliver the most efficient and transparent service possible.

As a trusted water service provider, the Town is leading with forward-thinking solutions to ensure both reliability and sustainability. We have enhanced the customer service experience through the implementation of a new water billing system, designed to streamline processes and create a more seamless interaction for our customers. At the same time, our Water Department continues to identify ways to diversify our water portfolio and create strategic partnerships. This includes collaborating with the Cortaro Marana Irrigation District (CMID) to maximize surface water resources. These efforts position Marana at the forefront of responsible water stewardship in the region.

We have also made significant investments in public-facing facilities to improve service delivery and safety. The renovation of the first-floor reception area at the Ed Honea Marana Municipal Complex has enhanced the customer experience by providing a more efficient and secure environment. Additionally, progress on the Courtroom Two remodel will expand our capacity to serve the community by improving operational efficiency and expediting hearings and trials.

Through all Town initiatives, we recognize it is our dedicated team of Marana employees who see the projects and programs from start to finish. We continue to invest in our workforce to ensure they have the skills, knowledge, and resources needed to excel. In 2026, we launched a new Learning Management System (LMS) to provide our employees with expanded access to training and development resources. This is complemented by our Town-wide Mentorship Program and leadership training opportunities for both aspiring and current leaders.

As our community continues to grow, it is essential that we maintain a competitive and sustainable workforce. This budget includes investments in new positions to ensure that we can continue delivering the quality services our expanding population requires. Additionally, we are focused on maintaining a competitive compensation structure and ensuring that employee benefits are aligned with industry standards. While Marana has not faced significant challenges

in recruiting and hiring top talent, we recognize the importance of remaining proactive and responsive to market trends, ensuring that our Town remains an employer of choice. By investing in our workforce, prioritizing continuous development, and focusing on the tools and systems that make our public services more efficient and customer-focused, Marana is building a strong foundation for continued success.

Closing

The recommended spending plan detailed in this budget proposal considers these accomplishments as a guide for future goals. Prudent financial decisions, coupled with conservative forecasting methods, have strengthened the Town's financial position. As we move into Fiscal Year 2027, we will remain financially prepared to respond to any potential economic volatility. This budget demonstrates a commitment to our vision of providing the best quality of life to our residents.

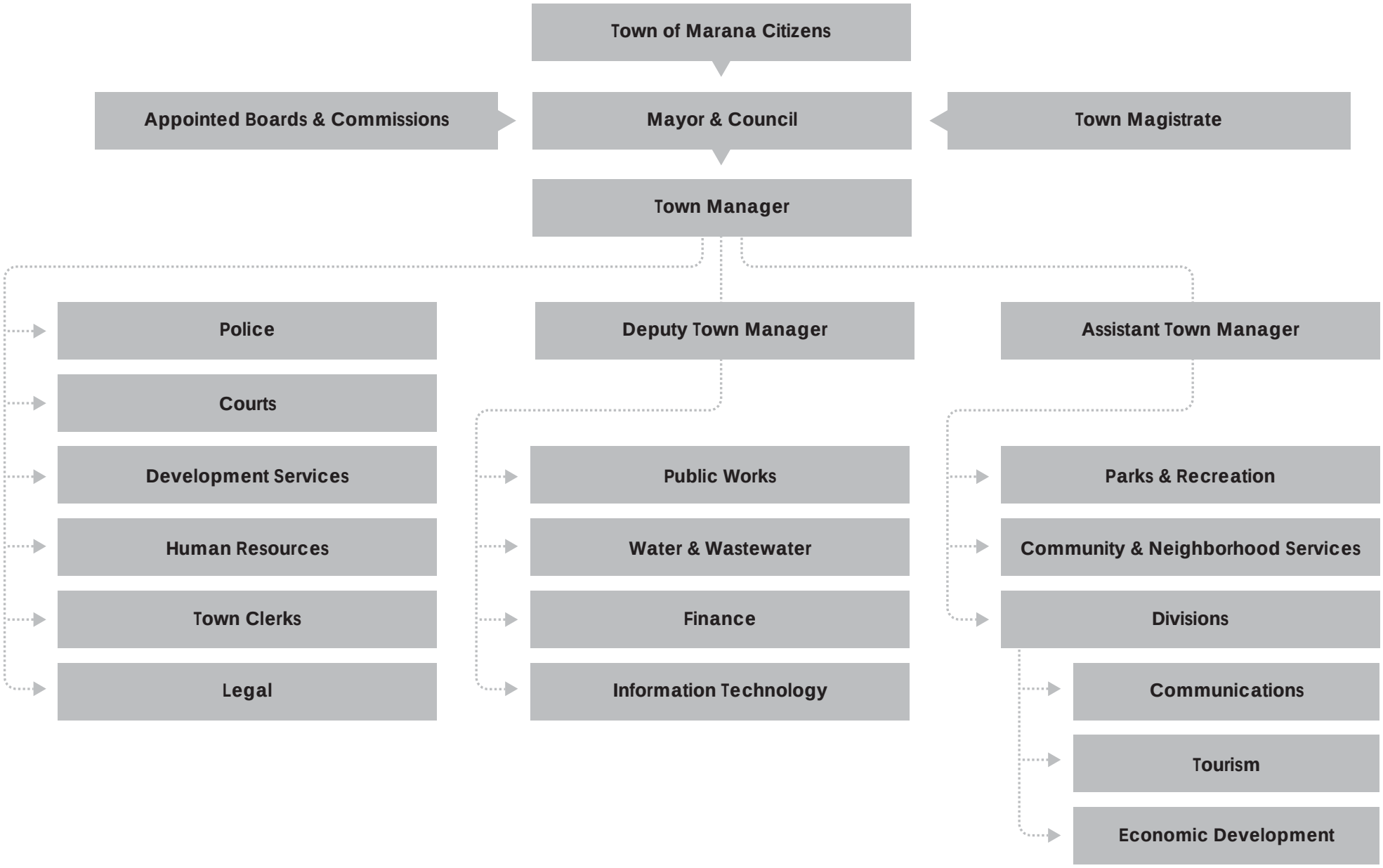
I would like to thank the Finance Department staff, and all the employees of the Town who have contributed countless hours of preparation and deliberation in the development of the Fiscal Year 2026-2027 annual budget. Lastly, thank you to the Mayor and Town Council for your guidance and leadership in establishing the vision for this great community.

Respectfully,



Terry S. Rozema
Town Manager

ORGANIZATIONAL CHART



MAYOR & TOWN COUNCIL

The Marana Town Council is a seven-member governing body that makes policy for the Town and directs the allocation of resources through the fiscal budget. They are a non-partisan body elected by Town of Marana residents, including a direct election for the position of Mayor. Council members serve four-year staggered terms.



Mayor Jon Post
Term: 2026-2028

Marana native Jon Post owns Post Farms and the Marana Pumpkin Patch. He joined the Town Council in 2008, became vice mayor in June 2013, and was appointed mayor on January 7, 2025. Jon has served Marana in many roles, including on the boards of Trico Electric Co-Op, the Cortaro Water Users Association, and the Cortaro Marana Irrigation District, as well as chairman of the Planning and Zoning Commission. Jon is proud to call Marana home. He has four adult children, all living in Marana, and four grandchildren.

JPost@MaranaAZ.gov – 520-382-1908



Vice Mayor
Roxanne Ziegler
Term: 2024-2028

Roxanne Ziegler was born in Canton, Ohio and grew up on Air Force bases throughout the country. Her father served in the United States Air Force for 30 years and moved his family often as duty called. Prior to coming to Marana in 1989, she lived in San Diego for eight years working as a contract manager for Bendix Engine Controls. For the past 30 years, she has worked as a contract and negotiation manager for many Fortune 500 companies such as Raytheon, Kaman Aerospace, Honeywell and IBM. She retired in 2017. She holds a bachelor's degree in Business Administration from National University. Vice Mayor Ziegler was elected to her fifth term as Councilmember in November 2024 and was appointed to serve as Vice Mayor on January 7, 2025. She is a former member of the Town of Marana's Planning and Zoning Commission and Continental Ranch HOA Board of Directors. She is also a board member for the Arizona Veterans Memorial Cemetery Foundation and a member of the Marana Veterans Club in the Continental Ranch neighborhood. Her son and daughter-in-law also live in Marana and her grandson is in the Air Force, stationed at Travis AFB, CA.

RZiegler@MaranaAZ.gov – 520-382-1908



Council Member
Herb Kai
Term: 2026-2030

Born and raised in Marana, Herb Kai is a self-employed pecan and cotton farmer. He holds a bachelor's degree in Agronomy with Business Management from the University of Arizona. He is married to Diana Kai and has a son and a daughter.

Kai has served on the boards of the Cortaro Marana Irrigation District, the Southern Arizona Water Users Association, and the Arizona Department of Water Resources.

HKai@MaranaAz.gov – 520-382-1908



Council Member
John Officer
Term: 2026-2030

John Officer has lived, worked, and volunteered in the Town of Marana since 1989. He was raised in Buckeye, Arizona and moved to the Marana area in 1990. He spent over 32 years working with the Central Arizona Project, and currently owns a weed control business. He served on the Parks and Recreation Commission. He served on the Planning Commission before being appointed to the Marana Town Council in 2017. Officer volunteered with the Marana Little League to help find donors to build additional facilities for the fields at the Ora Mae Harn Park. He also worked with the Marana Heritage Conservancy, formerly serving as the organization's president for two years. He currently serves on the Marana Food Bank and Community Resource Center Advisory Board. Officer has bachelor's degrees in Business Management and in Business Administration.

JOfficer@MaranaAZ.gov – 520-382-1908



Council Member
Patrick Cavanaugh
Term: 2024-2028

Patrick Cavanaugh is serving his first term on the Town Council. He and his wife, Laurie, have lived in Marana since 2019. They previously lived in Tucson for five years. He loves the great mountain and valley views, gorgeous sunsets, friendly neighbors, beautiful flora and fauna, expansive bike loop, and a great business community that includes excellent restaurants. Cavanaugh volunteers for the Tucson Cactus & Succulent Society, rescuing many different species of cacti and succulents throughout sites in Pima County that are scheduled for development. The Society replants or sells rescued plants to the public. In the early 1980s, Cavanaugh farmed jojoba and table grapes in Pinal County. Semi-retired from a forty-year career as an agricultural journalist and radio broadcaster, Patrick earned a Bachelor of Science degree from the University of Florida.

PCavanaugh@MaranaAZ.gov – 520-382-1908



Council Member
Patti Comerford
Term: 2023-2026

Patti Comerford has been elected to three terms on the Town Council, beginning in 2001. She served as vice mayor from 2011 to 2013.
She served seven years on the Marana Planning and Zoning Commission, including time as the chair. Since 1994, she and her family have lived in Continental Ranch, where she served on the HOA's Activities and Finance committees. She also has been a member of the Marana Optimist Club and President of the Marana High School Band Boosters. She was founder of the Continental Ranch Little League and served on the Little League District Board. Comerford has a bachelor's degree in Recreation Administration from San Diego State.

PComerford@MaranaAz.gov – 520-382-1908

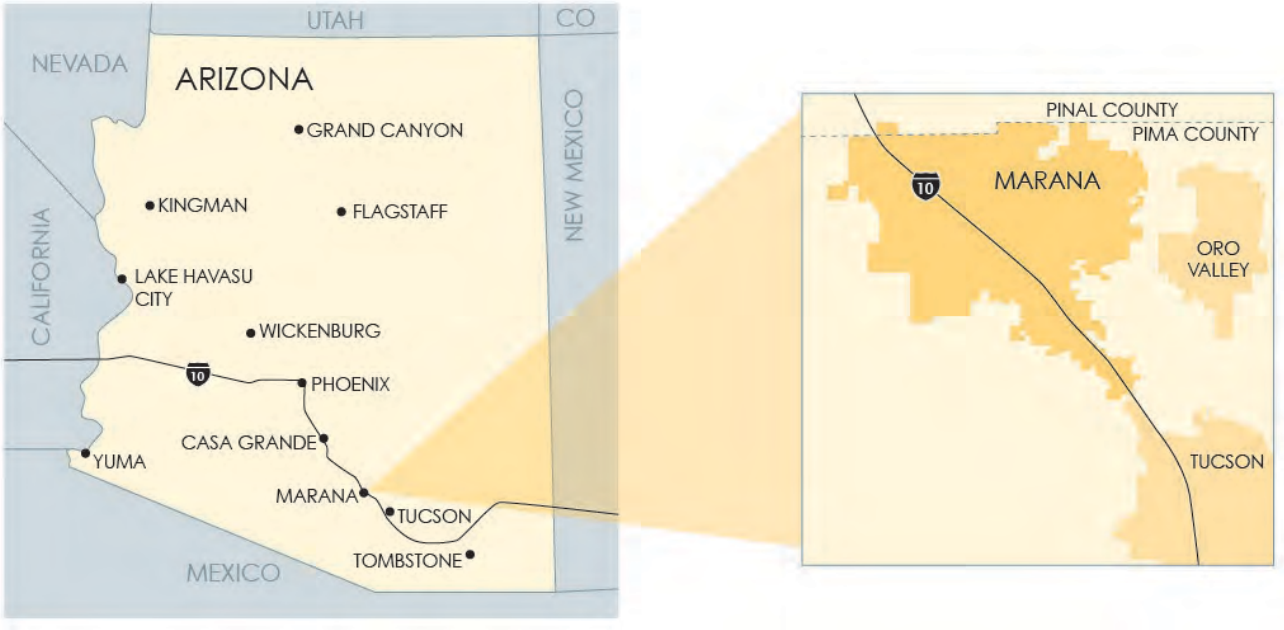


Council Member
Teri Murphy
Term: 2026-2030

Teri Murphy has dedicated her life to serving others and building community. From coaching youth basketball in college to holding titles like Miss Reno Rodeo and Miss Rodeo Nevada, her early years were marked by leadership and involvement. After college, she worked with Coors Brewing Company, promoting professional rodeo nationwide and supporting local charities. Teri met her husband, Devin, while traveling, and they have been married for over 29 years with one son and four grandchildren. Though not born in Marana, Arizona, Teri quickly embraced the town, helping to establish events like the Marana Junior Rodeo and the Exceptional Rodeo for children with disabilities. She has served in leadership roles with several rodeo associations and supports causes from education to healthcare. While she and her husband own Freedom RV, Teri devotes much of her time to community service, especially guiding families through funerals, which has become a true passion for her.

TMurphy@MaranaAZ.gov – 520-382-1908

Marana Community Profile



The Town of Marana is in the Sonoran Desert in the northwestern part of the Tucson metropolitan area along Interstate 10. Situated just one mile outside of Tucson's city limits and 88 miles southeast of Phoenix, Marana is part of the area known as the Sun Corridor Megapolitan Region–one of 10 identified megapolitan regions in the U.S. where demographers estimate most future growth will occur. While retaining its rural appeal and agricultural economic base in the northern parts of the community, Marana is also home to several housing, commercial, and industrial developments.

History

Prime farmland for centuries, Marana has also been a transportation center for farming and ranching. It is the main trade center and community focus for a vast area covering approximately 500 square miles. From 550 to 1450 A.D., long before the arrival of the Spanish, the area was inhabited by a people known as the Hohokam. They used the dependable water supply from the Santa Cruz River to grow a wide variety of crops. By the time the Spanish arrived in the Santa Cruz Valley in the 1690s, the Hohokam had vanished; their extensive irrigation canals were still visible but lay in ruin.

The region became a part of the United States with the Gadsden Purchase in 1854 which opened a transcontinental corridor for the Southern Pacific Railroad. By 1865, settlers had established large cattle ranches, and copper ore was being mined at the Silver Bell mining camp.

When World War I created a need for cotton in the manufacture of cord, airplane fabric, and other war-related materials, Marana reinvigorated its agricultural roots and began growing more cotton and other crops. Between 1920 and 1924, many families migrated to the area to grow cotton. Wheat, barley, alfalfa, garden produce, and citrus have been cultivated since the 1940s. However, most Marana's agricultural fields have always been devoted to cotton, which farmers call "desert snow".

Attracted by Marana's clear open skies, the federal government constructed an air base and emergency landing fields throughout the area in 1942 and by 1945, the Marana Army Air Training Base was one of the largest pilot-training centers in the United States. Military presence brought improved highways and electric lines, and by the end of World War II, Marana had taken a giant leap in accessibility.

The Town was incorporated in March of 1977 amidst citizen concerns for control of water and its impact on their well-being and destiny. The original incorporation covered approximately ten square miles. Since the 1980s, the number of local farms has declined as land has been converted to housing developments. Today, the Town's boundaries encompass 122.5 square miles

with 17-miles of Interstate highway and rail frontage, providing tremendous opportunities for attracting quality jobs so people can work closer to home.

Marana's heritage is multifaceted, embracing Native American lifeways, desert farming practices from prehistory to now, ranching traditions, mining booms, U.S. military outposts, Spanish and Mexican frontier, and U.S.-Mexico border culture. History shows Marana to be a progressive community that continues to adapt in the face of rapid change.

Government & Organization

Legislative authority for the Town of Marana is vested in a seven-member Mayor and Council. The Vice Mayor is selected by the Council from among its members. Council members serve four-year staggered terms.

The Council fixes the duties and compensation of Town officials and employees, and enacts ordinances and resolutions relating to Town services, taxes, appropriating and borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The Town Council appoints the Town Manager, who has full responsibility for executing Council policies and administering Town operations. Town employees are hired under personnel rules approved by the Council. Functions and operations of the Town government are provided by a staff of 508 (full-time equivalent) employees. An organizational chart is included in the Introduction of this book that depicts the current organizational structure of the Town.

Quality of Life

Marana is a community inspired by its past and committed to the future. Citizens and businesses have chosen Marana because of its quality of life, rich heritage, visionary leadership, small-town character, and abundant opportunities. The attributes that make the community a great place to raise a family are the same assets that make Marana a quality business investment.

People

Marana is a community of strong, diverse neighborhoods where residents are welcoming and friendly. People choose Marana because of its quality of life, which perfectly blends its small-town roots to its modern ambitions. The State of Arizona remains one of the faster growing states in the country and this growth is projected to continue. Arizona's growth brings people and investments that will find quality places to live and raise a family in Marana. Marana has been one of Arizona's fastest growing communities; the population today is approximately 66,381 and is expected to grow to over 70,000 during the five-year strategic planning horizon.

Environment/Cultural Resources

Land is one of the community's most precious resources. Marana lies within the beautiful Sonoran Desert with wide open spaces and abundant wildlife. The Santa Cruz River and Tortolita Fan provide a unique setting, and as a result of the confluence of waterways, the area has been attractive for settlement for more than 4,000 years. The people who settled here left behind a rich legacy of cultural resources. Education, conservation and preservation of these assets are balanced with economic development and community sustainability.

Principal Economic Activities

Over the past decade, growth in Marana has accelerated to a rapid pace, making it the fastest-growing community in Southern Arizona. Marana's growth has been in large part due to its prime location between Tucson and Phoenix along Interstate 10, vast areas of available land, and business-friendly government that has crafted and implemented pro-development policies and strategies, as well as high quality-of-life. Marana has a variety of industries, including aerospace, mining, manufacturing, logistics, technology, retail, construction, healthcare, and hospitality. Agriculture remains a significant player in the economy. The Town's popularity as a tourism destination continues to increase as well, leveraging its natural beauty, access to outdoor recreation opportunities in the Tortolita and Tucson Mountains, world-class golf, excellent restaurants, popular signature events, and character as a transition from suburb to open desert.

DEMOGRAPHICS OF THE TOWN OF MARANA

STATISTICS OF THE TOWN

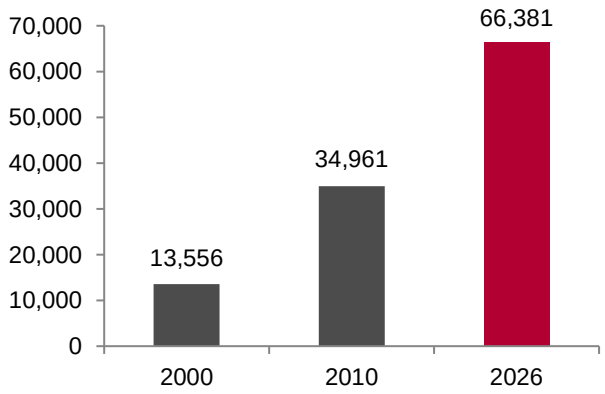
Date of Incorporation	March 20, 1977
Form of Government	Council/Manager
FY2026-2027 Budget	$560,204,488
Number of Employees	508.0
Miles of Streets	700

Source: Town of Marana

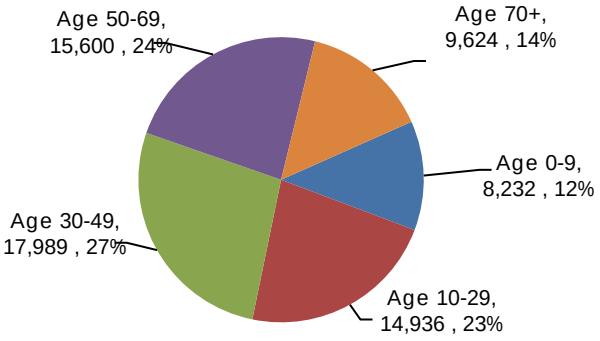
2025 Population	66,381
Median Home Value	$414,321
Median Household Income	$120,381
Local Unemployment Rate	4.1%
Area in Square Miles	122.5

Source: World Population Review/US Census Data, Rockethomes, Town of Marana, University of Arizona

POPULATION



AGE DEMOGRAPHICS

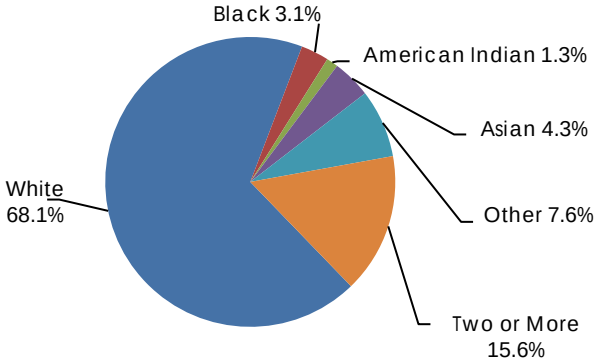


TOP 20 EMPLOYERS

1. Fry's Food Stores
2. Marana Unified School District
3. Town of Marana
4. The Ritz-Carlton Dove Mountain
5. Walmart
6. Sargent Aerospace
7. Tucson Hauling & Transfer
8. Costco
9. MHC Healthcare
10. FLSmidth Krebs
11. Swire Coca-Cola
12. Leonardo
13. Home Depot
14. Target
15. Northwest Fire District
16. CalPortland Cement
17. Lowe's
18. Comcast
19. Trico Electric Cooperative
20. Cracker Barrel

Source: Town of Marana

RACIAL DEMOGRAPHICS



Persons who report themselves as Hispanic, 15% of Marana's population, may be of any race and are identified as such above

EDUCATIONAL ATTAINMENT

Bachelor's Degree or higher	50%
Associate's Degree/Some College	30%
High School Graduate	17%
Less than High School Graduate	3%

Source: Town of Marana

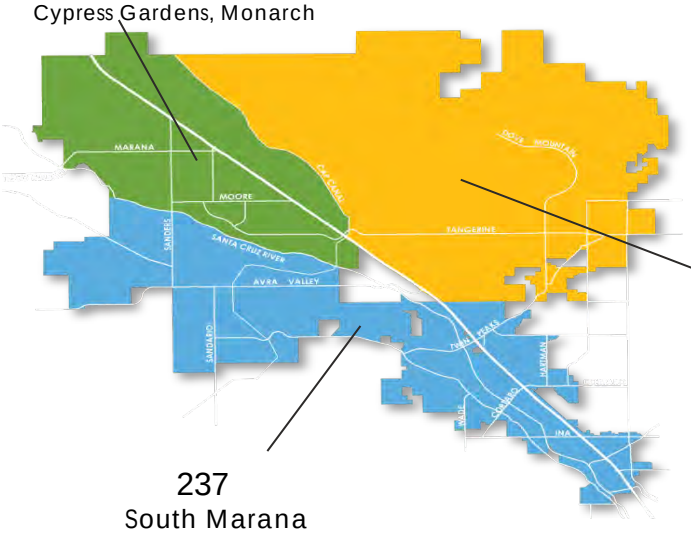
DEMOGRAPHICS OF THE TOWN OF MARANA

HOUSING DEMOGRAPHICS

FY2025 - 2026 Issued Single Family Residential (SFR) Permits: 893

Issued SFR Permits by Region

419
Northwest Marana
Major neighborhoods include: Gladden Farms, Cypress Gardens, Monarch



237
Northeast Marana
Major neighborhoods include: Dove Mountain , Tangerine Ridge, Tavira at Twin Peaks

237
South Marana
Major neighborhoods include: Saguaro Bloom , Lazy K, Desert Oasis, Summerstone

Source: Town of Marana Development Services Department

Total Households	25,636
Family Households	22,611
With children under 18	6,691
Married-couple family	18,458
Nonfamily Households	3,025
Living alone, 65 Years +	5,215
Owner-occupied	21,227
Renter-occupied	4,409

Source: Town of Marana, World Population Review/US Census Estimate

QUALITY OF LIFE

Park Statistics

Parks	15
Baseball/Softball Fields	17
Basketball Courts	10
Soccer Fields	5
Tennis Courts	5
Pickleball Courts	7
Park Acreage	339
Playgrounds	19
Ramadas	32
Trails in Miles	51
Sand Volleyball Courts	3
Splash Pads	2

Source: Town of Marana Parks and Recreation Department

Education

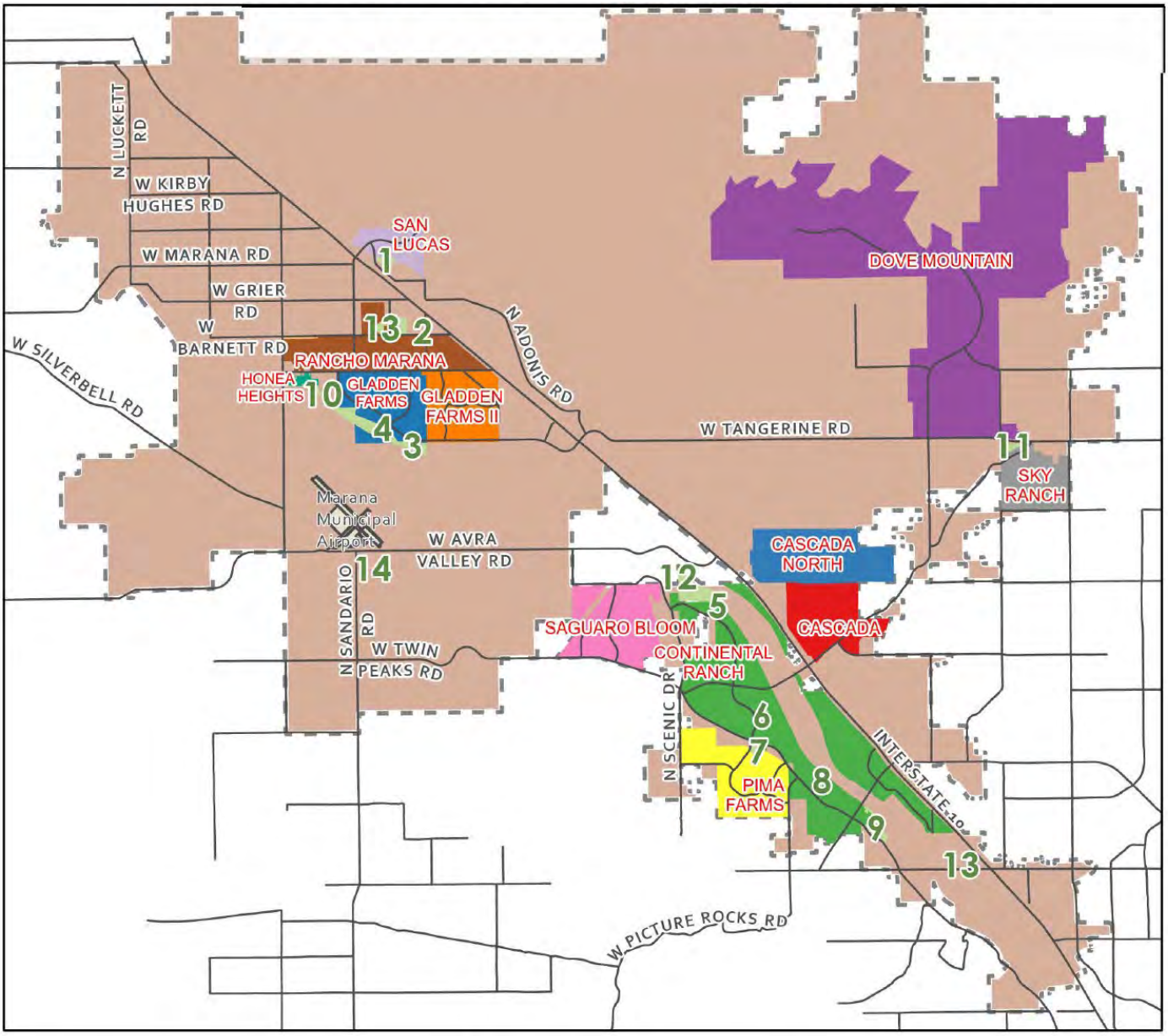
Elementary Schools	10
K-8 Schools	3
Middle Schools	2
High Schools	3
Alternative Schools	4



Source: Marana Unified School District

Table of Contents

MARANA PARKS AND MAJOR NEIGHBORHOODS



	NAME	ADDRESS
1	SAN LUCAS COMMUNITY PARK	14040 N ADONIS RD
2	ORA MAE HARN DISTRICT PARK	13250 N LON ADAMS RD
3	MARANA HERITAGE RIVER PARK	12375 N HERITAGE PARK DR
4	GLADDEN FARMS COMMUNITY PARK	12205 N TANGERINE FARMS RD
5	EL RIO NEIGHBORHOOD PARK	10160 N BLUE CROSSING WAY
6	CONTINENTAL RANCH COMMUNITY PARK	8900 N COACHLINE BLVD
7	CONTINENTAL RESERVE COMMUNITY PARK	8568 N CONTINENTAL RESERVE LP
8	WADE MCLEAN NEIGHBORHOOD PARK	8000 N SILVERBELL RD
9	CROSSROADS AT SILVERBELL DISTRICT PARK	7548 N SILVERBELL RD
10	HONEA HEIGHTS NEIGHBORHOOD PARK	12500 N WHITE AVE
11	TANGERINE SKY COMMUNITY PARK	4411 W TANGERINE RD
12	EL RIO PRESERVE	10190 N COACHLINE BLVD
13	MARANA MUNICIPAL COMPLEX	11555 W CIVIC CENTER DR
14	NIGHT HAWK 72 MARINE MEMORIAL PARK	11700 W AVRA VALLEY RD
15	SAGUARO BLOOM COMMUNITY PARK	9931 N SAGUARO HIGHLANDS DR



Marana Town Limits

0 1 2 4 Miles

STRATEGIC PLAN

MARANA AZ
CELEBRATING 45 YEARS

VISION:

Marana is a trailblazing community that raises the bar for the best quality of life.

MISSION:

Five-star service for a thriving community.

VALUES:

Dedicated Service

Respect

Teamwork

Engaged Innovation

FOCUS AREAS

CHERISHED HERITAGE:

Leverage the region's historic and cultural legacy to strengthen community character, increase community pride, and build heritage-driven tourism.

VIBRANT COMMUNITY:

Strengthen the sense of place and create opportunities for community connections.

THRIVING COMMERCE:

Recruit and maintain a diverse commercial sector that is supported by local workforce training and funding opportunities.

HEALTHY LIFESTYLES:

Provide a variety of recreational, artistic, and cultural opportunities along with a flourishing natural environment to support healthy and active lifestyles.

PROACTIVE PUBLIC SERVICES:

Foster an open atmosphere that embraces change, creativity, innovation and calculated risk, and maintains the Town's high quality customer service.

BUDGET SUMMARY

The Budget Summary is an executive summary of the significant decisions included in this year's budget process. It recaps and graphically represents comparative data for revenues and expenditures of the Town.

THE BUDGET POLICIES & PROCESS

Each year, the Town Manager, the Finance Department and staff prepare an Annual Budget based on the priorities set by Town Council. The Annual Budget serves as the funding plan for policies, goals, and service-levels provided to the citizens of Marana. It gives staff the authority to spend funds according to the policy goals set by the Town Council. The budget process allows Town staff the opportunity to review Council's goals and objectives in a formal setting, evaluate and determine what is required to meet those objectives, develop an implementation strategy, and share that information with the Town's citizens and elected officials.

This document is the comprehensive decision-making tool resulting from the annual budget process and provides detail for the fiscal year 2026-2027 budget, beginning July 1, 2026 and ending June 30, 2027. This budget document is a reporting tool that tells the story of how the Town intends to use its financial resources and how it will ensure that those funds are spent wisely and efficiently. The Annual Budget document includes actual fiscal year 2025 amounts, current year 2026 estimates, and the adopted 2027 budget.

Budget Philosophy

The budget is a long-range plan by which financial policy is implemented and controlled. Arizona state law requires all cities and towns to adopt a balanced budget annually, providing the legal requirements, including expenditure limitations and timelines for the Town's budget process. Council goals, ordinances and resolutions provide policy direction that respond to the needs and desires of the community.

Budget Development

In essence, the budget process is an ongoing process throughout the year as new regulations, funding sources, new Town Council initiatives and policies and improved methods of delivering services to citizens are identified and brought forward to staff and Town Council. Beginning in August of each year, soon after the completion and adoption of the current fiscal year's budget, the Finance Department begins the review of the proposed Capital Improvement Program for the next fiscal year, the current rate and fee structures, the current cost of services provided to Town citizens, and the Town's financial and strategic plans. During this time, staff evaluates the following:

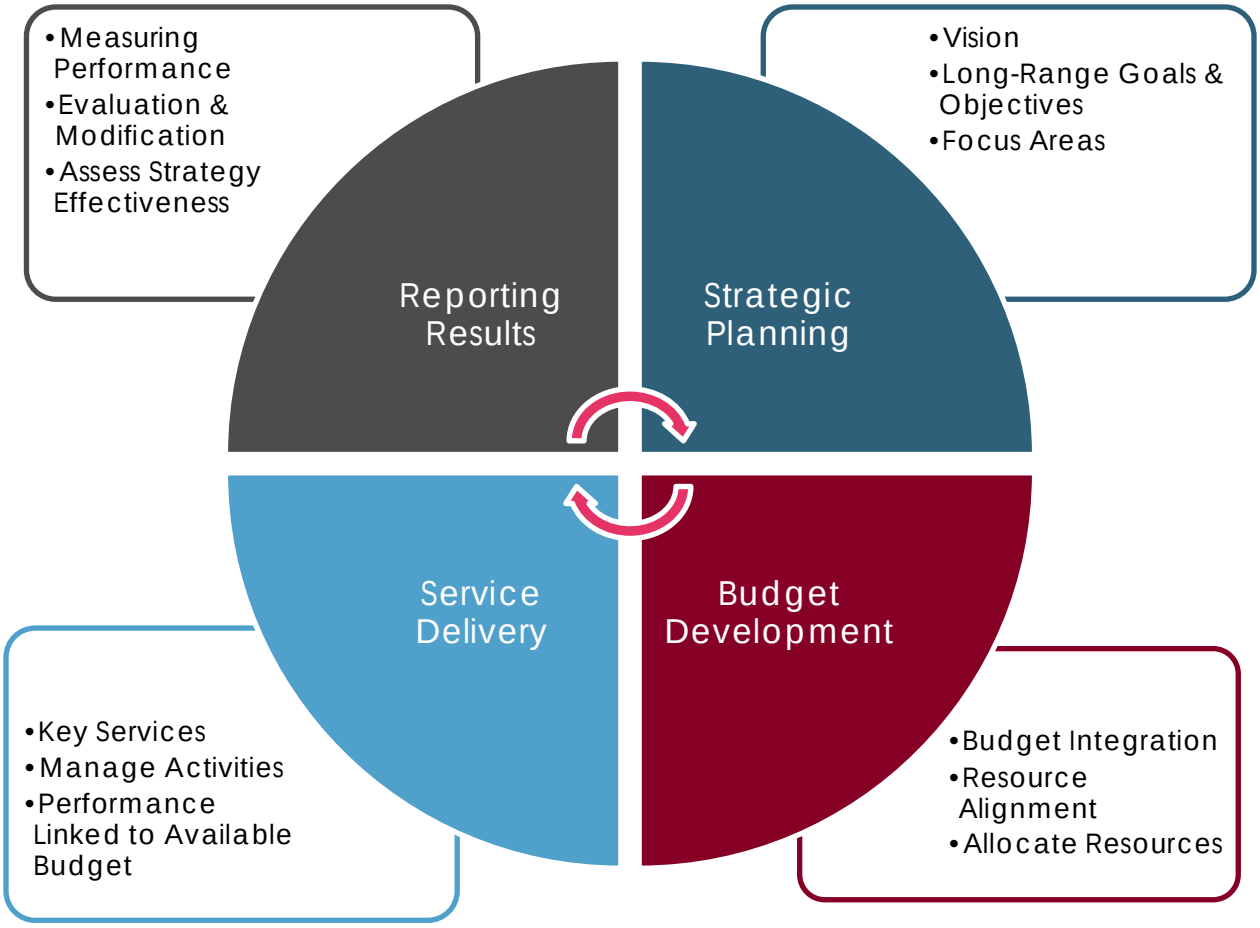
- Projected revenues for all revenue sources, including state-shared revenues,
- Identification of reserve levels,
- Status of the local economic climate, especially development related activity,
- Estimated wage changes for staff, if any,
- Changes to pension unfunded liabilities and status of overall long-term liabilities,
- Increases in various retirement system contributions and/or health insurance rate changes,
- Increases to postage rates, oil and gas, and other commodities, and
- An estimate of the Governmental Price Index for additional inflationary factors.

The formal budget process begins in January when the Finance Director, Town Manager and Staff present Town Council with a review of the current financial condition, projections for the coming fiscal year and a preliminary budget plan for Council's consideration. This study session is a goal setting session that is conducted to address issues and to seek policy direction for the development of the

annual budget. Council direction forms the baseline of decisions made in creating the manager's recommended budget for the coming fiscal year.

Strategic Planning & Budgeting

In addition to these items, staff re-visits the initiatives that are identified in the Strategic Plan, which serve as the comprehensive, guiding blueprint of the organization. In municipal government, one of the primary purposes of strategic planning is to set the stage for the annual budget process, providing a roadmap for annual resource allocation decisions.



Council adopted the Strategic Plan in February 2009, updated it in December 2009 and adopted the Strategic Plan II in March 2012, approved the restructured Strategic Plan III in January 2015, adopted the Strategic Plan IV in October 2017, and approved a revamped Strategic Plan V in September 2022. This document is utilized by the elected leaders and staff to ensure that resources are continually directed by the Town's vital priorities. The Strategic Plan identified five focus areas, listed below:

Cherished Heritage

> Leverage the region's historic and cultural legacy to strengthen community character, increase community pride, and build heritage-driven tourism.

Vibrant Community

> Strengthen the sense of place and create opportunities for community connections.

Thriving Commerce

> Recruit and maintain a diverse commercial sector that is supported by local workforce training and funding opportunities.

Healthy Lifestyles

> Provide a variety of recreational, artistic, and cultural opportunities along with a flourishing natural environment to support healthy and active lifestyles.

Proactive Public Services

> Foster an open atmosphere that embraces change, creativity, innovation and calculated risk, and maintains the Town's high quality customer service.

The Town Council plays a significant role in these decisions, and the continual alignment of the budget with the Strategic Plan. Staff continually revisits these Strategic Plan initiatives in order to align them with the budget and the variety, type and level of services the Town seeks to provide. This includes the maintenance or abandonment of current programs as well as the initiation of any new services. Once the budget priorities are aligned with the Strategic Plan, goals are set based on department needs to maintain current service levels and the revenues needed to accomplish them. If there is sufficient revenue over expenses, the decision may be made to fund supplemental budget requests.

During the annual budget process, each department sets goals and key performance measurements that align directly with one of the areas of the strategic plan. They identify expected outcomes and performance indicators to reach their strategic goals and then report the results each year.

Budget Kick-Off

Budget kick-off occurs at the end of January, and is an organization-wide meeting that provides the opportunity to set the tone and tenor to the departments as directed by Council. It is used as an opportunity to communicate expectations, and reinforce the organization's commitment to the Town's strategic plan and Council's vision for the coming year. During this meeting, the Finance Department distributes instructions and forms to the departments.

Department Budget Development

Each department within the Town develops their budget at the line-item level. During the development of their budget, they create a list of current year accomplishments, goals and objectives for the coming year, key performance measures gauging their annual success at aligning their accomplishments, activities, and services with the Strategic Plan goals. These items are all included in the decision package that is presented to the Executive Budget Team.

Budget Office
Departments submit their line item budgets and packets to the Budget Office within the Finance Department, where they are reviewed in detail for accuracy, completeness, and reasonableness of all projections. This ensures that the budget contains all of the required elements to continue delivering essential services as identified in the Strategic Plan priorities and in accordance with Council direction. The Finance Department compiles all the department budgets into one, comprehensive decision package, which is presented to the Executive Budget Team.

Executive Budget Team
The Executive Budget Team consists of the Town Manager, Deputy Town Manager, Assistant Town Manager, Finance Director, Deputy Finance Director and Budget Manager. They meet to review and evaluate the comprehensive decision packet and then meet individually with each department to discuss the budget requests for the coming fiscal year. Ultimately, the team assists the Town Manager in assembling the recommended budget for Council consideration.

Public Involvement
Members of the public are given the opportunity to provide input on the budget through several means. Town Council meetings discussing next year's budget are open to the public and residents may offer input on the budget and ask questions in person. Council meeting minutes and upcoming meeting agendas are posted on the Town website at www.maranaaz.gov/agendas-and-minutes. Additionally, community meetings may be held in March and presented by members of the Executive Budget Team to educate the public on the budget process, provide preliminary revenue outlooks for the upcoming budget year, and give opportunity for questions and feedback. Community meetings in recent fiscal years were limited to specific topics due to limited staff resources.

Budget Adoption
The Town Manager's recommended, balanced budget is delivered to Council for review and consideration in April. Finance compiles and finalizes the proposed tentative budget after making the recommended changes from Council. The proposed tentative budget is presented to Council for feedback and adoption in May. The adoption of the tentative budget sets the expenditure limitation for the fiscal year. During this time, the budget is available to the general public for feedback and is presented in the local newspapers and open to public comment via scheduled public hearings. The final budget is adopted by Council during the last Council meeting in June. There were no changes from the FY 2027 tentative budget to the FY 2027 adopted budget.

Budget Basis
The budget is adopted by departments for the general fund and enterprise funds. It is developed in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting. The basis of accounting for budgeting is the same as the basis of accounting used in the Town's audited financial statements. Under the modified accrual basis, revenues are recognized as soon as they are measurable and available. Revenues are considered available when they are collectable within the current period or soon enough thereafter, to pay liabilities of the current period. Expenditures are generally recorded when the liability is incurred except in some cases, such as compensated absences and claims, which are recorded when payment is due.

Fund
A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, recording cash/financial resources, together with all related liabilities/residual equities or balances, and changes therein; which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations.

Governmental Funds
Governmental funds (General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds) use modified accrual, which is defined as measurable and available. Modified accrual differs from the accrual basis primarily in the timing of when revenue is recognized. Measurable is defined as "a reasonable estimate" and available is defined as "collectible within the current accounting period or soon enough thereafter to pay liabilities of the current period."

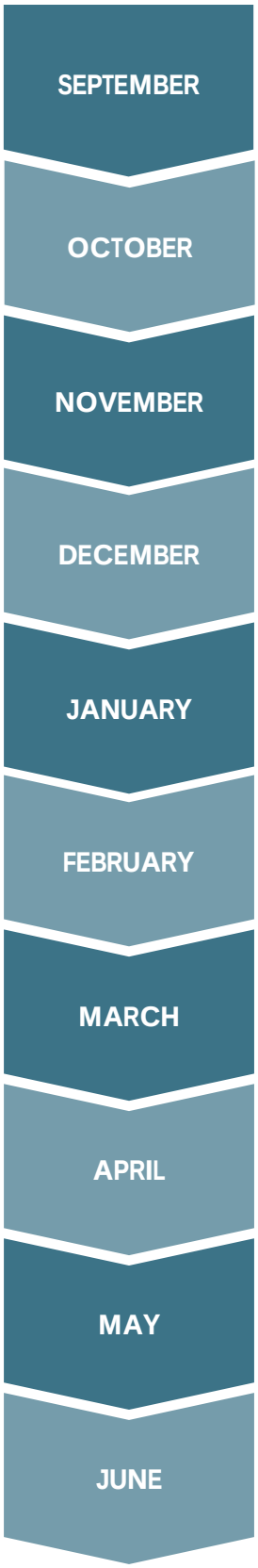
Proprietary/Enterprise Funds
Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing services to the general public be financed through user charges. The full accrual method of recording resources and liabilities as they are earned or incurred, respectively, is the standard for Proprietary/Enterprise funds.

Budget Amendment Process
Budgets are, by definition, plans or guides and cannot predict all variables. They require modification when a community develops faster or in different ways than anticipated. When this occurs, the budget amendment process is utilized to provide a funding or spending plan for those needs.

Once the need for an amendment is identified, the Finance Department and the department head develop the funding plan based on the additional funding needs of the specific program or project. Any adjustment to the Adopted Budget requires some level of approval. Budget transfers between accounts within a department require department head, Finance Director and at times Town Manager approval. Budget amendments, or transfers between Town departments (as opposed to within a department) require Council approval.

For any questions on the budget process, please visit the frequently asked questions page on the Town website at https://www.maranaaz.gov/Departments/Finance/Budget/Budget-Process-FAQ

BUDGET CALENDAR



- Capital budget process kick-off
- New capital project submissions

- Department new and ongoing capital projects reviewed

- Preliminary revenue estimates
- Executive Budget Team initial planning meeting

- Discuss capital project revenues and expenditures
- Revenue and expenditure initial assumptions and estimates

- Department operating budget requests submitted
- Revenue and expenditure assumptions revised as necessary

- Executive Budget Team meeting preliminary review of departmental requests
- Town Council retreat: goals and objectives, 5-year capital improvement plan

- Budget team meetings with departments to review base budgets

- Town Council study session - presentation of manager's recommended budget

- Town Council Meeting - presentation of tentative budget
- Adoption of tentative budget

- Adoption of the annual budget

FINANCIAL POLICIES

Sound financial, budgetary and economic principles are part of creating a solid financial plan. Marana's budget incorporates the following long-term and short-term financial policies and guidelines. These financial policies establish the framework for overall fiscal planning and management. They set forth guidelines for both short-term and long-range planning to assure the highest standards of fiscal management. The FY 2027 budget complies with all relevant Town financial policies.

Budget Control

1. The budget will be fundamentally balanced and utilize permanent, ongoing revenues to fund ongoing expenditures and one-time revenues will be allocated to one-time costs.
2. Fund balances should only be used for one-time expenditures, such as capital equipment and improvements or contingency expenditures.
3. Ongoing operating costs, i.e. day-to-day expenses and maintenance costs, will be financed with operating revenues, rather than with bonds (debt) or reserves.
4. Fluctuating federal grants should not be used to finance ongoing programs.
5. Estimated budgets for all departments, including contribution driven programs will be submitted by each department to ensure adequate appropriation each year.
6. Mid-year budget adjustments will be kept to a minimum to minimize the impact on future budgets.
7. All departments are responsible for ensuring that expenditures do not exceed their approved budget.
8. Transfer of general fund contingency appropriation requires Town Council approval. All other transfers require Town Manager or designee approval in accordance with established policies.
9. If unexpected resources are secured after budget adoption, departments must check with Finance for direction prior to making any expenditure of the funds.

Capital Planning

10. A Capital Improvement Plan (CIP) shall be developed for a five-year period to allow for appropriate long-range planning.
11. Capital improvements included in the CIP are those projects that cost $100,000 or more and have a projected minimum useful life of five years. The CIP shall be reviewed and updated annually.
12. Capital projects should:

    - Support Town Council goals and objectives and be consistent with the Town of Marana's General Plan.
    - Prevent the deterioration of the Town's existing infrastructure and protect its investments in parks, streets, buildings and utilities,

- Encourage and sustain economic development in Marana,
- Respond to and anticipate future growth in the Town, and
- Increase the efficiency and productivity of Town operations.

13. When possible, capital projects constructed in response to residential or commercial development should be financed through growth in the tax base or development fees.

14. Where appropriate, capital projects should take maximum advantage of improvements and/or funding provided by other units of government. The impact of capital projects on the operating budget is always an important consideration when evaluating projects for inclusion in the CIP.

15. The CIP must satisfactorily address all legal and financial limitations and maintain the Town's favorable investment ratings.

16. Major changes to the CIP are analyzed during the CIP process and approved by Town Council.

Debt Management

17. Long term debt shall not be issued to finance operations.

18. Short term borrowing or lease purchase contracts should only be considered for financing major operating capital equipment when it is determined to be in the Town's best financial interest.

Reserve Policies

19. Fund balance reserves for the General Fund and Airport Funds shall be maintained at a minimum of 25% of the estimated revenues for the budget year. Fund balance reserves shall be maintained at the equivalent of 90 days of operating and maintenance expenditures for Water funds and 60 days for Wastewater funds.

20. Fund balance reserves in excess, if any, will be evaluated on an annual basis to provide a source of funding for major projects or acquisitions, or repayment of outstanding liabilities.

21. Appropriation of a minimum contingency/reserve will be included in the budget to provide for emergencies and potential economic downturns.

Revenue Goals

22. New ongoing operating costs will be funded with permanent, ongoing revenue sources; one-time operating costs are tied to one-time revenue sources to ensure fund balance integrity. Revenues from growth or development should be allocated to one-time costs as much as possible.

23. Annual evaluation of rates, fees and charges for services will be established from recovery rates that are based on the purpose of the fee or charge.

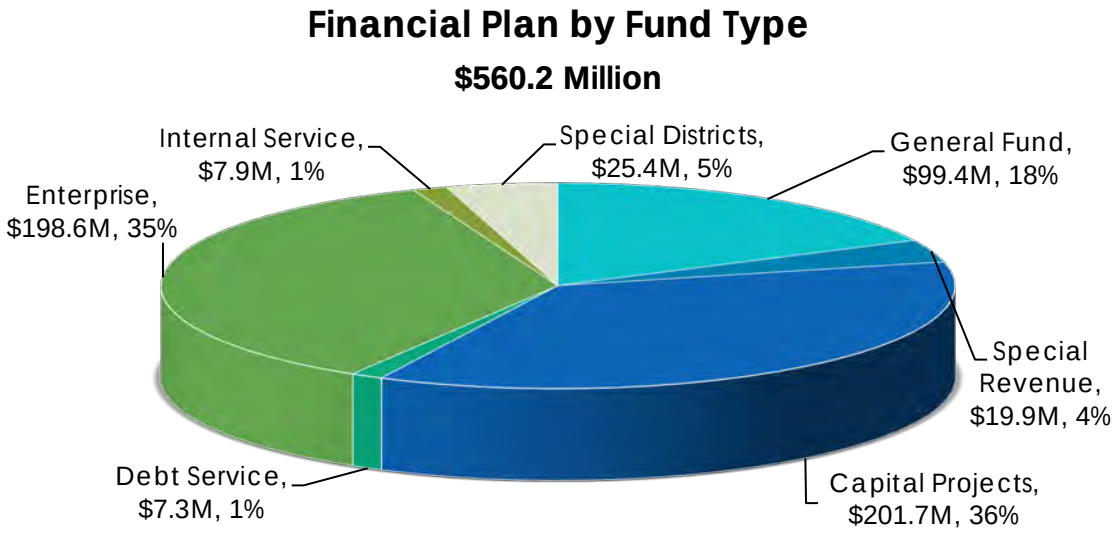
24. Enterprise fund revenues in total will provide for each enterprise to be financially self-sustaining.

25. National and local economic indicators, such as population growth, personal income growth, inflation, business growth, and unemployment will be evaluated regularly.

26. Investment activities focus on objectives of safety, liquidity and yield while adhering to federal, state and any other legal requirements as outlined in Council approval investment policy.

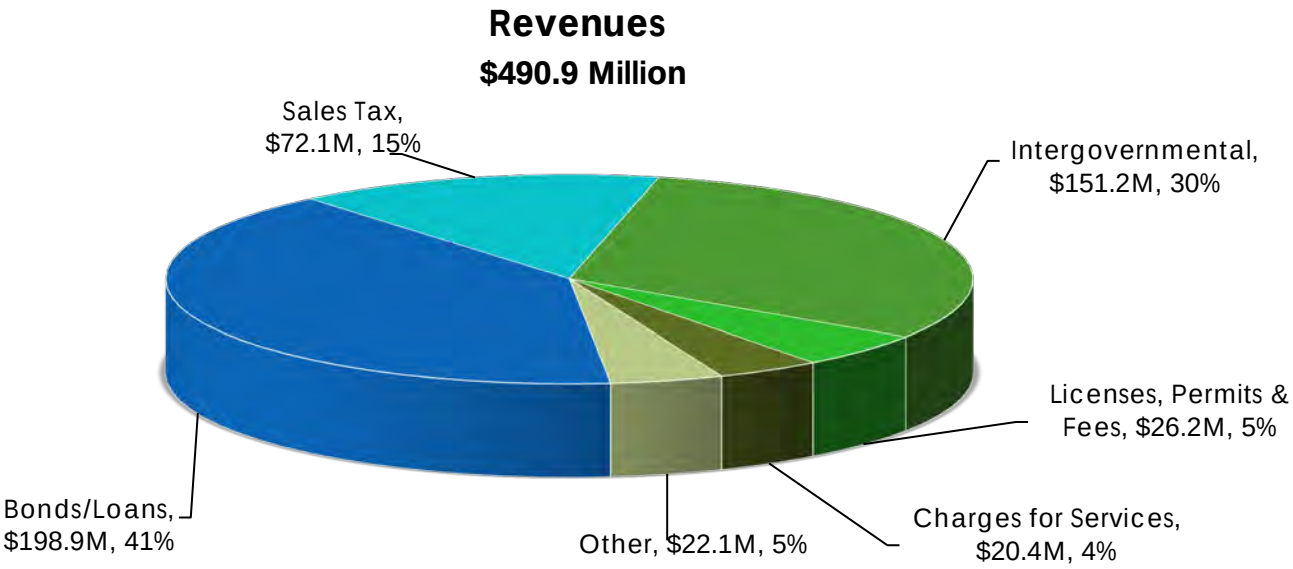
FISCAL YEAR 2026-2027 BUDGET SUMMARY

The annual budget for fiscal year 2026-2027 totals $560.2 million. The following chart depicts appropriations by major fund type. The General Fund comprises 18% of the total budget, $99.4 million, and Capital Projects funds make up about 36%, $201.7 million. Enterprise funds, including enterprise related capital projects and debt service payments total $198.6 million, 35% of the annual budget. Debt Service funds and Special Revenue funds total $27.2 million and comprise only 1% and 4%, respectively. Special Districts include the funds related to component units such as community facilities districts and other improvement districts and equate to $25.4 million, 5% of the annual budget.

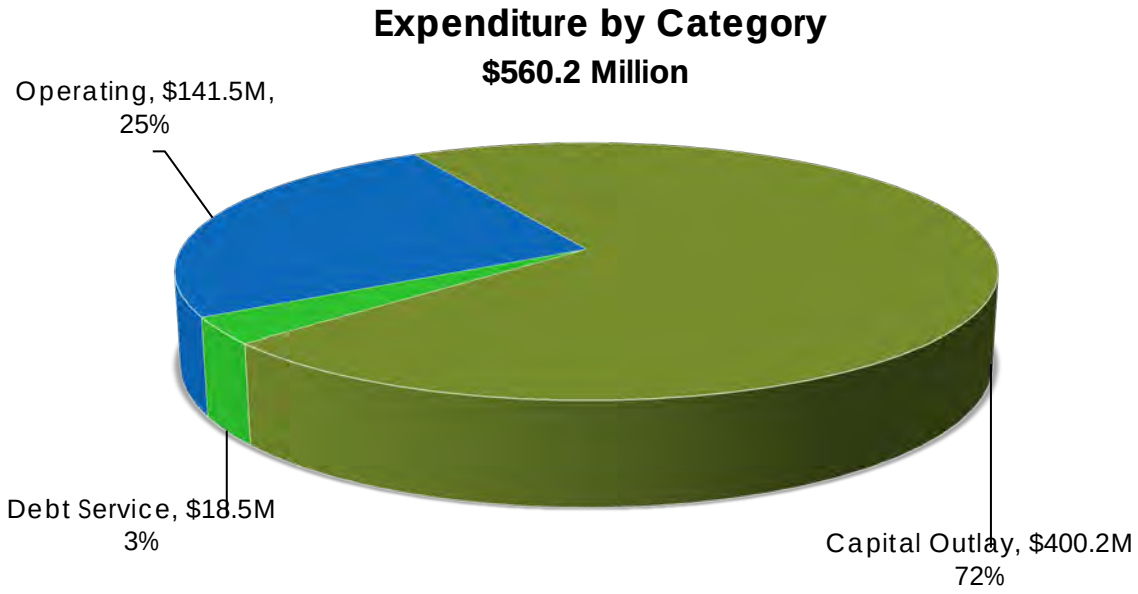


Revenues and other financing sources for the fiscal year 2026-2027 budget are $490.9 million. The plan is structurally balanced with ongoing revenues supporting ongoing program expenditures. The financial plan assumes that $69.3 million in fund balance/equity will be used to complete previously funded projects and other one-time expenditures approved by council. As indicated by the chart on the following page, one of the largest sources of revenues are Intergovernmental revenues which comprise $151.2 million, 30% of budgeted revenues for the Town. These revenues include state shared revenues as well as intergovernmental funding for capital projects from the Federal, State, County and/or other jurisdictions. Local sales taxes also make up a large portion of revenues at $72.1 million, 15% of budgeted revenues.

The capital improvement plan for the Town of Marana currently includes the sale of bonds for various infrastructure and water related projects. Anticipated bond and loan proceeds amount to $198.9 million, or 41% of total revenues. Charges for services comprise $20.4 million, or 4% of the budget and include all enterprise fund user fees. Licenses, permits and fees comprise $26.2 million, or 5% of revenues. It should be noted that this revenue stream is heavily dependent on residential and commercial development and tend to be cyclical in nature. The remaining $22.1 million, or 5%, includes all other revenues such as interest earnings, donations, contributions, grant funding, and other small miscellaneous revenue sources.



Due primarily to the rapid growth within the Town of Marana and in surrounding areas, capital outlay is the largest portion of the annual budget at $400.2 million, 72%. Capital outlay includes major transportation, park, water, building and airport projects. Operating costs comprise a large portion of the annual budget at $141.5 million, 25% of the fiscal year 2026-2027 financial plan. Debt service comprises the smallest portion of the annual budget at $18.5 million or 3%.



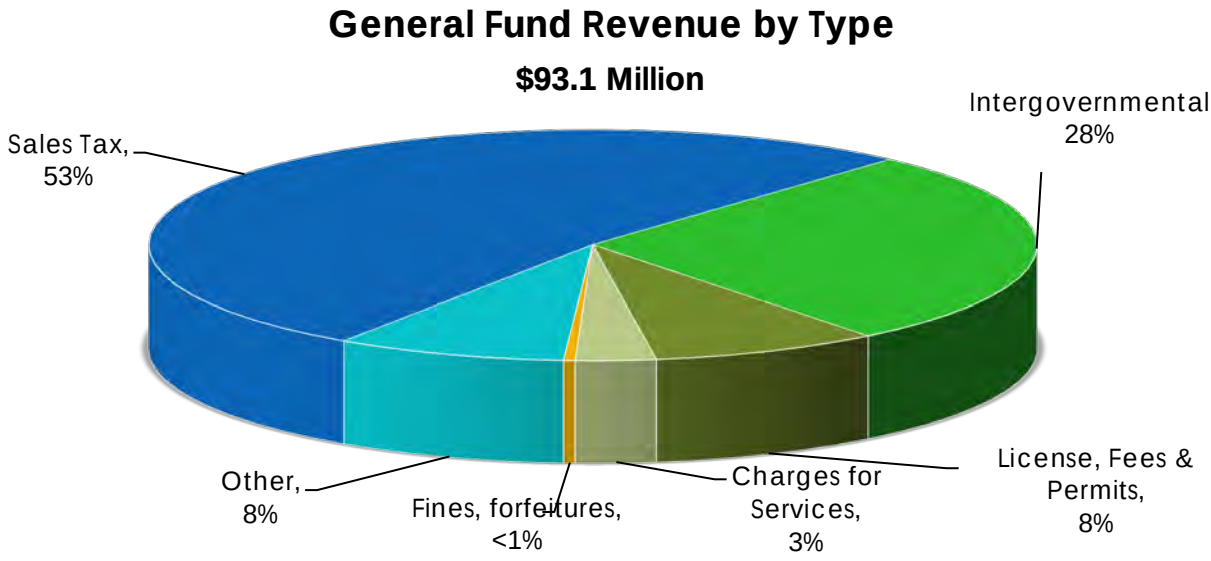
FISCAL YEAR 2026-2027 REVENUE SUMMARY

Multi-year revenue projections are the foundation of the budget process and are developed early to provide parameters within which base budgets and new requests are evaluated. The goal of this multi-year projection is to forecast, over a long period, sustainable revenues and the anticipated demands on those revenues. Careful consideration must be given when allocating resources to ensure that the right revenues support the right types of costs over the long term. This multi-year approach allows the Town to anticipate future demands on those resources and to begin early planning on strategies to deal with projected shortages.

The Town maintains a structurally balanced budget by ensuring that ongoing operating revenue sources support ongoing operating expenditures and that one-time revenue sources support temporary programs and services.

The assumptions used in developing the current year's revenue projections include:

- Continued trends of slow growth, primarily due to economic uncertainty, slower than normal job growth, inflation, and high housing costs.
- High gasoline prices, which reduce consumer spending and overall economic activity.
- Forecasted increase in State shared sales tax revenues but at a decelerated pace when compared to prior years.



The General Fund is the largest source of operating revenue. The estimated revenue for the General Fund for fiscal year 2026-2027 is $93.1 million. Primary revenues for the General Fund consist of local sales tax (transaction privilege tax) collections, state shared revenues (intergovernmental) as well as development-related revenues (license, fees and permits). Collectively, these revenues comprise 89% of the General Fund's operating revenues. These revenues are sensitive to fluctuations in the regional and national economies. As the impact of high interest rates and prices continue to influence consumer purchases, we expect moderate economic growth over the next several fiscal years.

The following pages show actual town-wide revenues by major categories for the last two years, prior year estimate, the current budgeted revenues and forecasted revenues for the next four fiscal years.

TRANSACTION PRIVILEGE (SALES) TAX

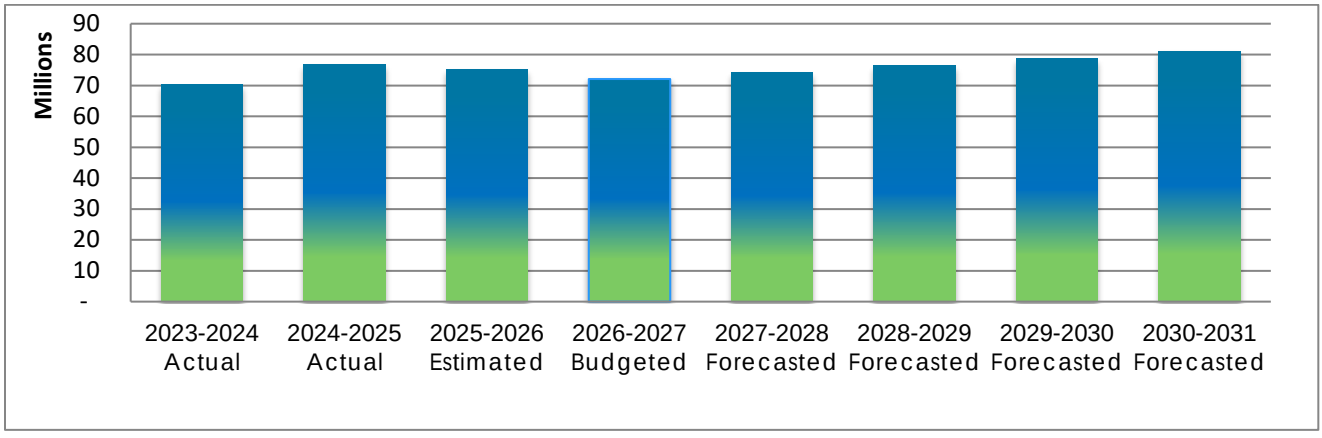
Description The Town imposes a tax on certain business activities within Town limits. A use tax is also in effect for goods brought into and used in the Town of Marana. Food for home consumption is not taxed; however, food served at restaurants and take out are taxed.

Permitted Use Town sales tax can be used to pay any expenditure/expense legally chargeable to the General Fund. The Town allocates 75% of its construction sales tax for major capital improvement projects. Beginning in FY 2022, ½ cent of certain tax rate categories were used to fund the financing of a multigenerational aquatics and recreation center.

Rate Structure The tax rates on the business activities range from 2.5% (retail) to 6.0% (transient lodging).

Assumptions Sales taxes are normally the Town's largest revenue source and represent 53% of General Fund revenues and 15% of town-wide revenues. The reduction in FY27 budgeted revenues is primarily due to anticipated decreases in construction activity in the town when compared to the previous year. Revenues in FY 2028 and future years are expected to grow, albeit at a slow pace. While interest rates are anticipated to remain stable, the impact of tariffs on inflation and an overall uncertain economic environment result in future gradual growth.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	70,228,594	961,262	1%
2024-2025 Actual	76,634,921	6,406,327	9%
2025-2026 Estimated	75,068,736	(1,566,185)	-2%
2026-2027 Budgeted	72,080,570	(2,988,166)	-4%
2027-2028 Forecasted	74,242,987	2,162,417	3%
2028-2029 Forecasted	76,470,277	2,227,290	3%
2029-2030 Forecasted	78,764,385	2,294,108	3%
2030-2031 Forecasted	81,127,317	2,362,932	3%



LICENSES, FEES AND PERMITS

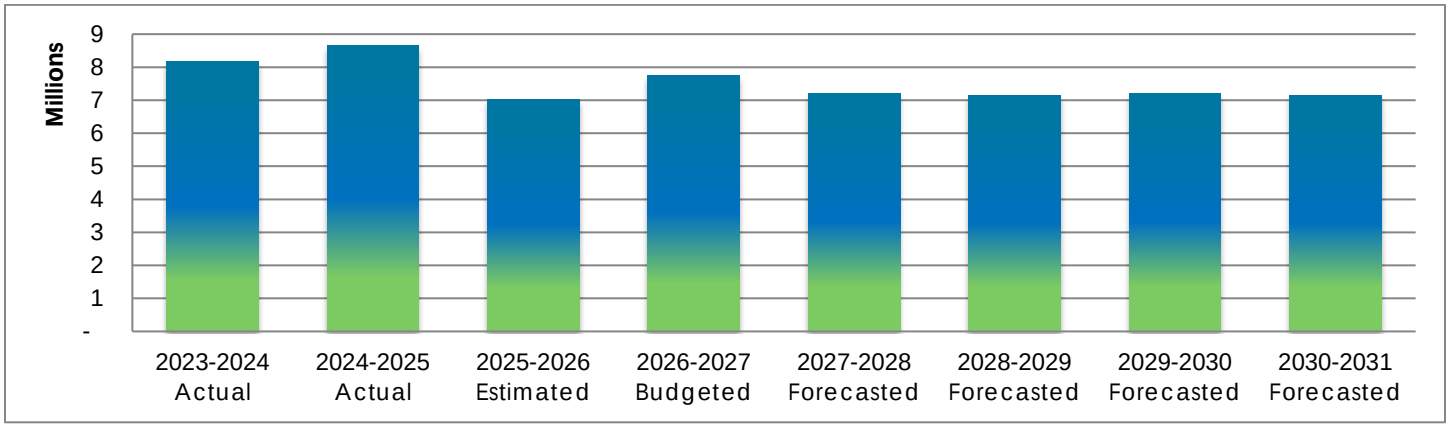
Description Revenues from licenses, fees and permits include residential and commercial building permits, excavation and grading permits, utility permits, plan review fees, franchise fees, business license fees and other miscellaneous permits.

Permitted Use May be utilized for any municipal public purpose. There are no restrictions regarding the usage of this revenue source.

Rate Structure The rates vary based on the product or service provided. The Town's entire Comprehensive Fee Schedule is reviewed annually to ensure that fees reflect the actual cost of providing programs and services, comply with any new legal requirements and be as straightforward as possible.

Assumptions These fees are highly dependent on residential and commercial development. The largest portions of these revenues are directly related to the number of single-family residence (SFR) building permits issued. FY 2027 budgeted revenues are based on an estimated 926 SFR permits, which is an increase from those issued the previous year. Future year revenue forecasts will fluctuate based on the availability of developed land and its impact on the number of permits to be issued as forecasted by staff.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	8,160,645	(1,857,286)	-19%
2024-2025 Actual	8,652,812	492,167	6%
2025-2026 Estimated	7,022,810	(1,630,002)	-19%
2026-2027 Budgeted	7,753,703	730,893	10%
2027-2028 Forecasted	7,210,944	(542,759)	-7%
2028-2029 Forecasted	7,138,834	(72,109)	-1%
2029-2030 Forecasted	7,210,223	71,388	1%
2030-2031 Forecasted	7,138,120	(72,102)	-1%



STATE SHARED INCOME TAX

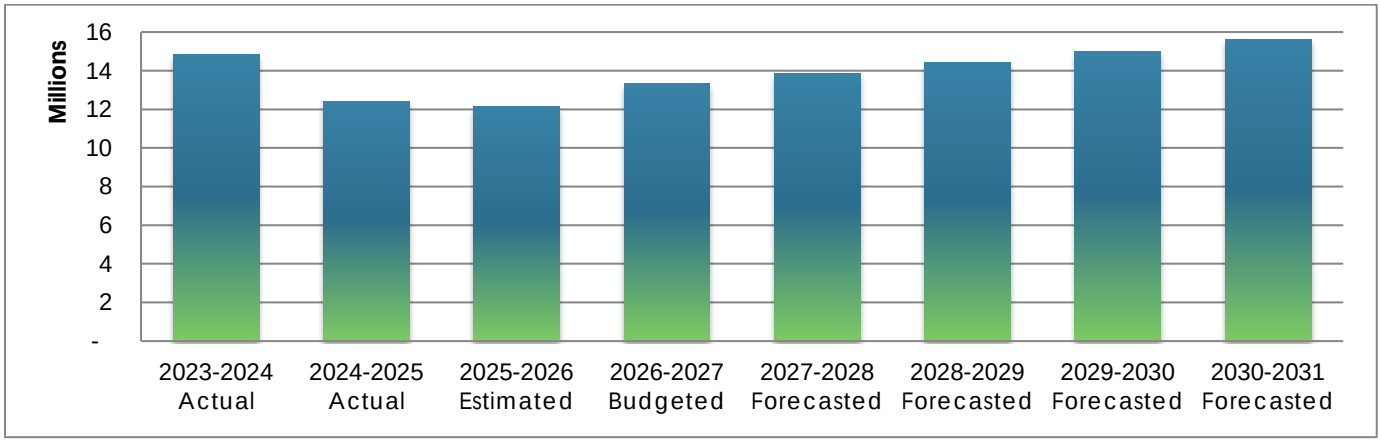
Description Cities and towns in Arizona are precluded from imposing an income tax by Arizona state law. In 1972, the voters of Arizona approved the Urban Revenue Sharing program which requires the State to share 15% of income tax revenue with incorporated cities and towns. The shared allocation increased to 18% in FY 2024. These revenues are also known as Urban Revenue Sharing.

Permitted Use May be utilized for any municipal public purpose. There are no restrictions regarding the usage of this revenue source.

Rate Structure The state distributes to cities and towns 18% of income taxes two fiscal years following the fiscal year in which the state collects the income taxes. Each city's and town's share is allocated in proportion to its population compared to the total population of the state.

Assumptions This revenue source is based on economic conditions during the year for which the income was taxed and is subject to fluctuations in employment, corporate profits, tax credits and exemptions. This revenue source is also subject to changes made by the State legislature. The state uses the annual U.S. Census population estimates as the basis for the next year allocations. FY 2024 and FY 2025 distributions were impacted due to changes to legislation. Total state collections are expected to experience positive changes in the following years due to strong income tax growth for both the Town and the State of Arizona due to continued population inflow in the State and continued salary growth over the next several years.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	14,829,456	4,415,789	42%
2024-2025 Actual	12,429,696	(2,399,760)	-16%
2025-2026 Estimated	12,158,915	(270,781)	-2%
2026-2027 Budgeted	13,329,485	1,170,570	10%
2027-2028 Forecasted	13,862,664	533,179	4%
2028-2029 Forecasted	14,417,171	554,507	4%
2029-2030 Forecasted	14,993,858	576,687	4%
2030-2031 Forecasted	15,593,612	599,754	4%



STATE SHARED SALES TAX

Description Arizona also has a revenue sharing program for state sales tax. Like local sales tax, the State imposes a tax on the sale of goods and then establishes a base of which 25% is shared with all incorporated cities and towns.

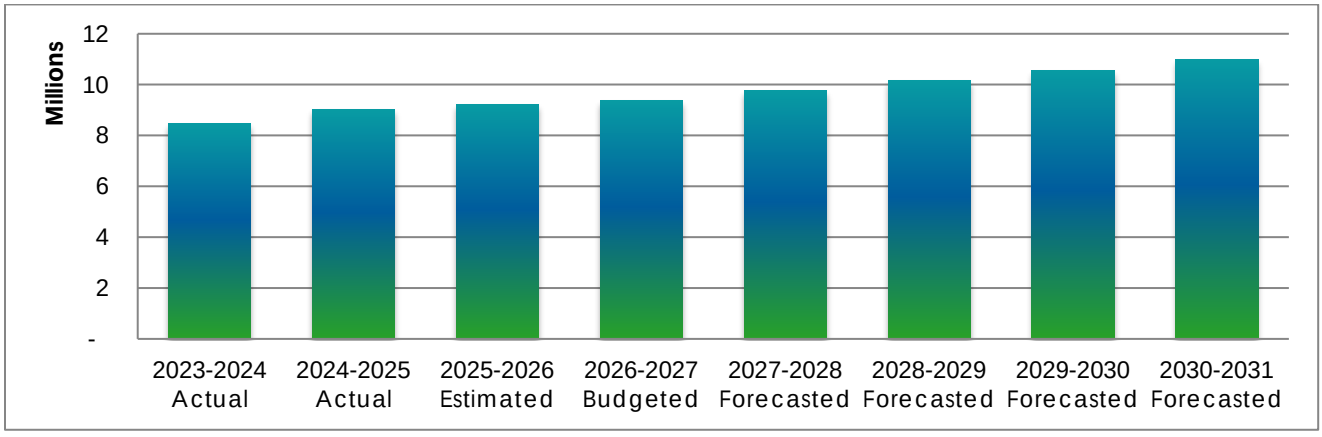
Permitted Use There are no restrictions regarding the use of this revenue source. The funds may be used for any expense legally chargeable to the General Fund.

Rate Structure The town receives its share of the state sales tax based on annual population estimates from the U.S. Census or Census Survey.

Assumptions This revenue source is highly dependent on the economy. Consumer confidence, unemployment, interest rates and the general state of the economy are all variables affecting this revenue stream. This revenue is also subject to changes made by the State legislature.

Based upon figures provided by the Arizona League of Cities and Towns, a modest increase in total collections is estimated for FY 2027. Future fiscal years reflect cautious growth estimates, in anticipation of a return to relative economic stability, with interest rates anticipated to settle in the upcoming year and a return to a normalized inflationary environment.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	8,487,989	373,359	5%
2024-2025 Actual	9,012,360	524,371	6%
2025-2026 Estimated	9,225,603	213,243	2%
2026-2027 Budgeted	9,387,270	161,667	2%
2027-2028 Forecasted	9,762,761	375,491	4%
2028-2029 Forecasted	10,153,271	390,510	4%
2029-2030 Forecasted	10,559,402	406,131	4%
2030-2031 Forecasted	10,981,778	422,376	4%



VEHICLE LICENSE (AUTO LIEU) TAX

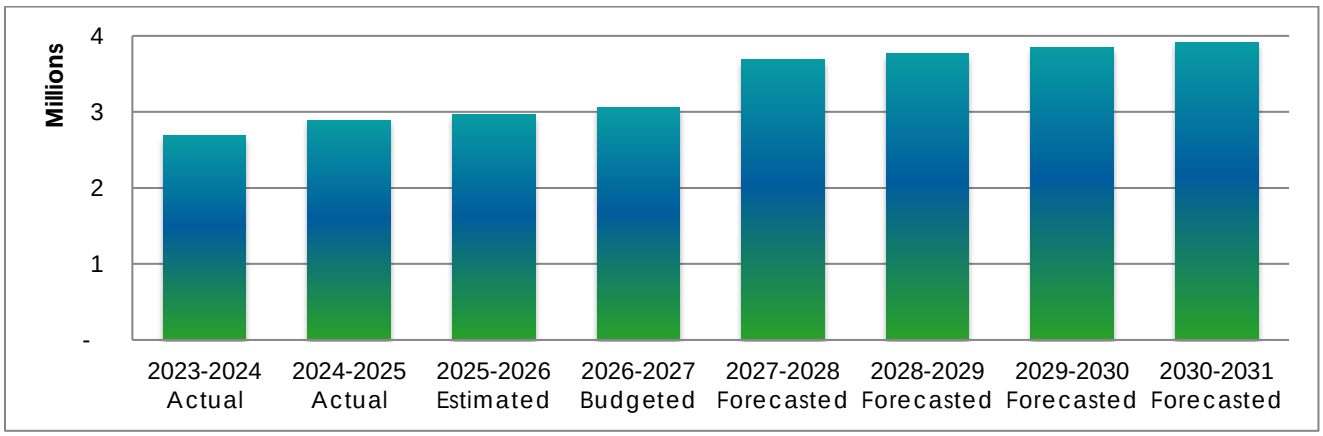
Description This tax imposed by the Arizona Constitution as an "in-lieu" tax for all ad valorem property taxes on motor vehicles. The Arizona Constitution requires that vehicle license tax (VLT) revenues be distributed to the state, counties and cities.

Permitted Use Vehicle license tax revenues received by the Town can be used to pay any expense legally chargeable to the General Fund.

Rate Structure The vehicle tax is based on each $100 of a vehicle's value. The valuation base for the first year is 60% of the manufacturer's base retail price and the depreciation rate for each succeeding year is 16.25%. The statute sets specific rates for each vehicle license to be charged for each distribution recipient. The rate for incorporated cities and towns is calculated at $2.80 per $100 of assessed value for a new vehicle and $2.89 per $100 of assessed value for used vehicles.

Assumptions The budget projection for FY 2027 anticipates a slight increase based upon figures provided by the Arizona League of Cities and Towns. Increase in forecasted revenues in FY 2028 is due primarily to the impact of a one-time population adjustment. While new car prices have been increasing, there has been a shift in greater demand for used vehicles. As a result, anticipated revenues in future years are expected to show only moderate annual increases, growth consistent with pre-pandemic historical population growth and vehicle licensing trends.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	2,689,996	(86,384)	-3%
2024-2025 Actual	2,891,306	201,310	7%
2025-2026 Estimated	2,962,477	71,171	2%
2026-2027 Budgeted	3,051,351	88,874	3%
2027-2028 Forecasted	3,692,135	640,784	21%
2028-2029 Forecasted	3,765,977	73,843	2%
2029-2030 Forecasted	3,841,297	75,320	2%
2030-2031 Forecasted	3,918,123	76,826	2%



HIGHWAY USER REVENUE

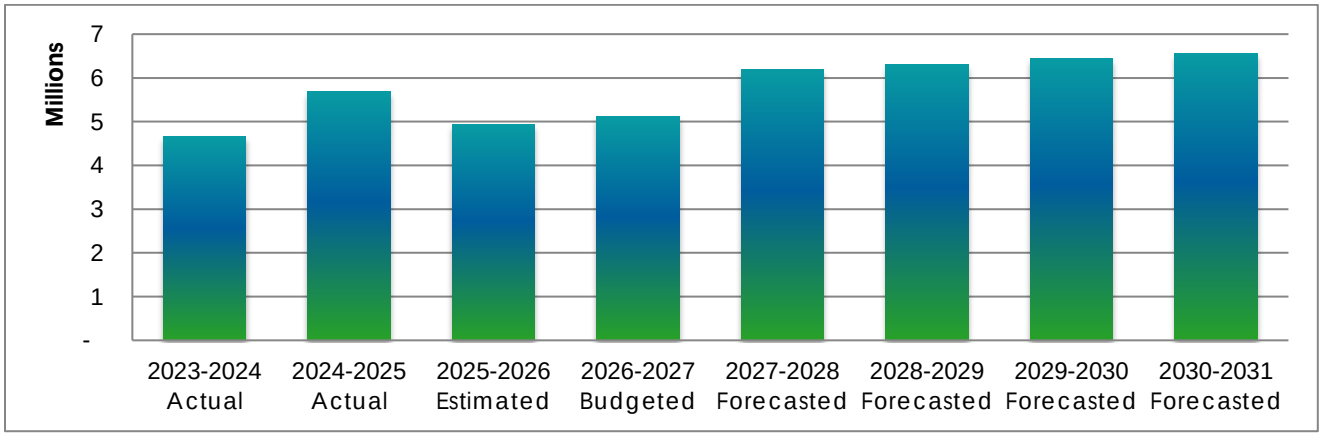
Description The State of Arizona collects various fees and taxes from users of the State's roads and highways. An excise tax is charged on fuel purchases on a per gallon basis. There are also several additional transportation related fees/taxes which are distributed through the Highway User Revenue Fund (HURF).

Permitted Use There is a state constitutional restriction on the use of the highway user revenues, which requires that these funds be used solely for street and highway purposes. Up to one-half of the prior year's distribution may also be used for the retirement of debt issued for street and roadway improvements. Law prohibits use of this funding for traffic law enforcement or administration of traffic safety programs.

Rate Structure Cities and towns receive 27.5% of highway user revenues based on two factors: population estimates acquired through the most recent census survey; and gasoline sales within each county.

Assumptions This revenue source is subject to fluctuations in fuel prices and consumer behavior. HURF revenues are anticipated to grow slightly in FY 2027, due primarily to expected minor increases in fuel prices plus slow growth in gasoline sales. Increase in forecasted revenues in FY 2028 is due primarily to the impact of a one-time population adjustment. Future years reflect projections by the Arizona Department of Transportation and include historical trend increases.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	4,654,046	(64,346)	-1%
2024-2025 Actual	5,688,704	1,034,658	22%
2025-2026 Estimated	4,936,305	(752,399)	-13%
2026-2027 Budgeted	5,111,720	175,415	4%
2027-2028 Forecasted	6,185,181	1,073,461	21%
2028-2029 Forecasted	6,308,885	123,704	2%
2029-2030 Forecasted	6,435,063	126,178	2%
2030-2031 Forecasted	6,563,764	128,701	2%



DEVELOPMENT FEES

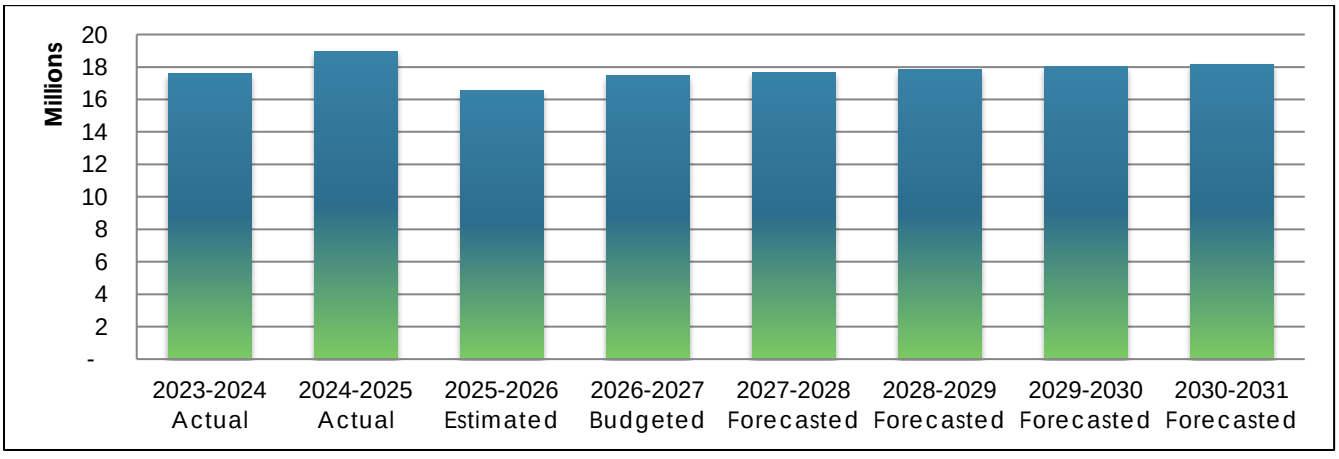
Description As allowed under A.R.S. §9-463.05, the Town assesses development fees for new construction to offset the cost to the municipality associated with providing necessary public services to a development, including the costs of infrastructure, improvements, real property, financing, engineering/architectural services, associated appurtenances, related equipment and other capital costs. The intent is to ensure that growth "pays for itself," and current residents are not burdened with additional taxes and fees to defray the capital costs of new development. Development fees are collected with each new building permit.

Permitted Use This revenue is utilized to fund the Town's capital improvement related to growth such as constructing new roads, building new parks and expanding water infrastructure.

Rate Structure The Town charges development fees for transportation, parks, water and water reclamation systems and water renewable resources projects. Fees are assessed on each residential dwelling within the defined benefit area. Water system and water resource fees are charged to residential dwellings and commercial development based on the meter service size and number of connections.

Assumptions FY 2027 budgeted revenues are based on a projection of 926 Single Family Residential (SFR) permits being issued. Future year estimates reflect a slowdown in activity due to reduced availability of developed land and its impact on commercial and residential development.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	17,587,849	2,348,911	15%
2024-2025 Actual	18,972,096	1,384,247	8%
2025-2026 Estimated	16,573,689	(2,398,407)	-13%
2026-2027 Budgeted	17,473,381	899,692	5%
2027-2028 Forecasted	17,648,115	174,734	1%
2028-2029 Forecasted	17,824,596	176,481	1%
2029-2030 Forecasted	18,002,842	178,246	1%
2030-2031 Forecasted	18,182,870	180,028	1%



WATER SALES

Description The Town provides a potable water system service to residences and commercial customers within the designated service area. Marana Water is financially self-sufficient with funding for most capital and operating requirements derived primarily from rates.

Permitted Use The revenue generated is used to cover the costs of administration, operations, maintenance and replacement of the water production and distribution systems.

Rate Structure

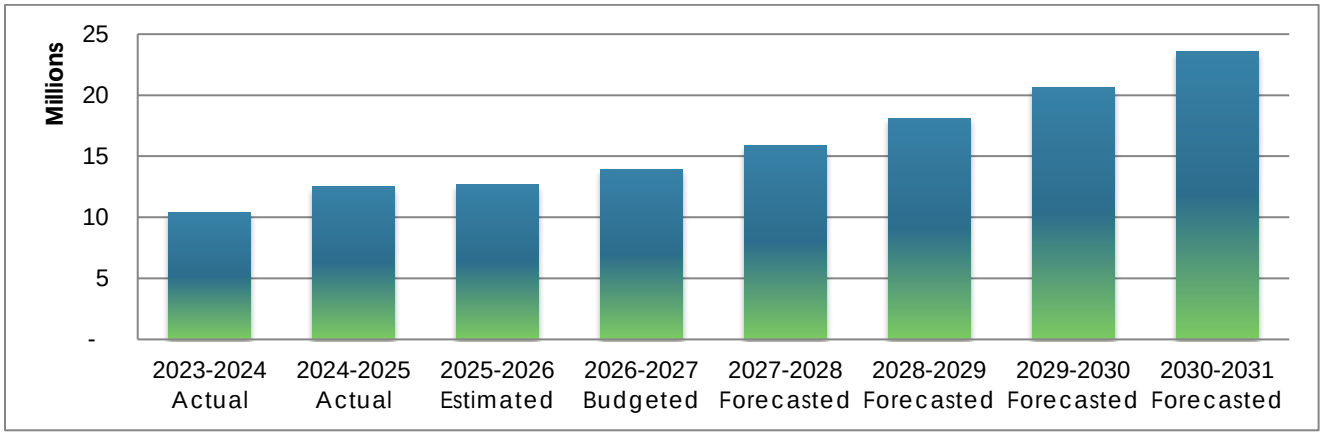
Monthly Service Fee	
Meter Size	Rate ($)
5/8"	21.34
3/4"	22.31
1"	23.78
1.5"	34.97
2"	57.39
3"	87.62

Consumption Residential Rate	
Gallons	Rate ($)
0-10k	4.20
10k-20k	5.90
20k-30k	7.58
30k-40k	9.47
> 40k	13.67

Consumption Other than Residential Rate	
Type	Rate ($)
Multi Family, Commercial, Industrial, Government.	5.29
Standpipe, hydrant/irrigation	5.82

Assumptions FY2027 projected revenues and future year forecasts reflect new rates updated in a rate study completed in 2026. The Town commissioned the rate study to ensure that projected water revenues help meet the daily operational cost and future capital improvements. Forecasted revenues for future years are based on expected population growth and corresponding increased water usage. See the full rate study online at maranaaz.gov.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	10,424,570	1,666,865	19%
2024-2025 Actual	12,523,773	2,099,203	20%
2025-2026 Estimated	12,695,656	171,883	1%
2026-2027 Budgeted	13,952,636	1,256,980	10%
2027-2028 Forecasted	15,906,005	1,953,369	14%
2028-2029 Forecasted	18,132,846	2,226,841	14%
2029-2030 Forecasted	20,671,444	2,538,598	14%
2030-2031 Forecasted	23,565,446	2,894,002	14%



WATER RECLAMATION SALES

Description The Town charges a fee to each customer who has a sewer connection that discharges sewage, industrial waste or other liquids into the Town's collection system.

Permitted Use The revenue generated is used to cover the costs of administration, operations, maintenance and replacement of the conveyance and treatment system.

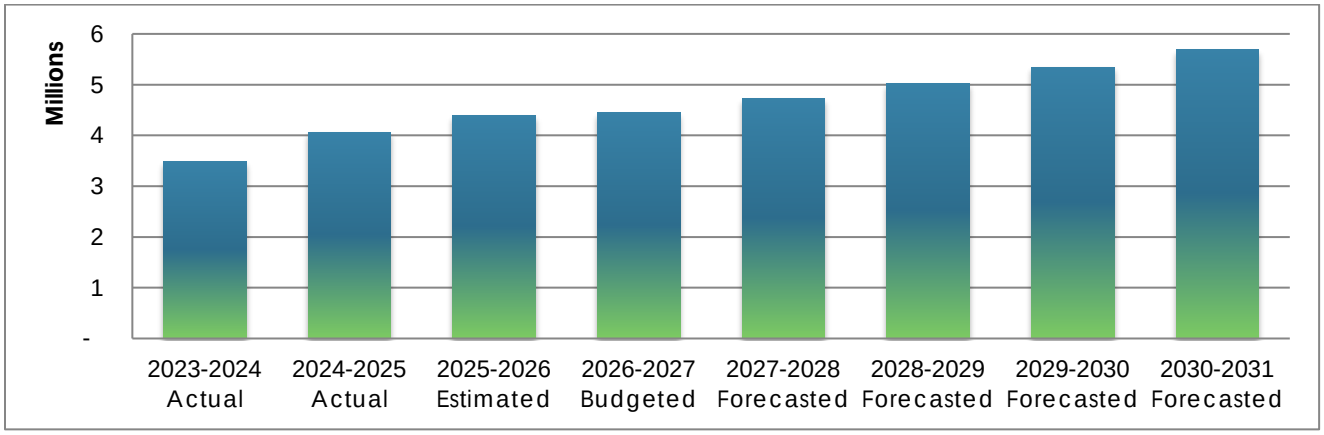
Rate Structure

Monthly Service Fee	
Meter Size	Rate ($)
Per meter	18.10

Volume Rate Per 1,000 gal	
Rate	Rate ($)
Sewer Billing	5.83

Assumptions FY2027 projected revenues and future year forecasts reflect new rates updated in a rate study completed in 2026. In addition to updated rates, revenue increases are also due to anticipated sewer connections, as well as account and population growth of approximately 4% annually. The current full-rate study is available online at maranaaz.gov.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	3,488,554	492,686	16%
2024-2025 Actual	4,063,351	574,797	16%
2025-2026 Estimated	4,396,351	333,000	8%
2026-2027 Budgeted	4,442,137	45,786	1%
2027-2028 Forecasted	4,724,136	281,999	6%
2028-2029 Forecasted	5,024,499	300,363	6%
2029-2030 Forecasted	5,344,428	319,929	6%
2030-2031 Forecasted	5,685,204	340,776	6%



AIRPORT FEES

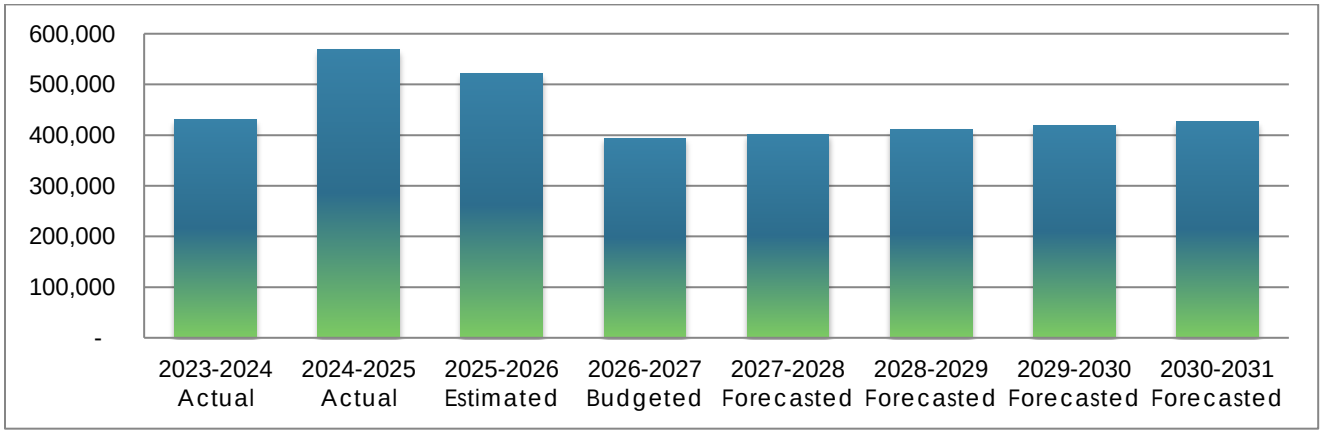
Description The Marana Regional Airport receives revenues from air hangar leases, fuel charges, open tie-downs and ground leases.

Permitted Use These revenues are not restricted and may be used for any purpose.

Rate Structure Pima Aviation, Inc. owns and operates the hangars, covered tie-down areas and storage facilities at the Marana Regional Airport. However, as part of the ownership arrangement, the Town receives revenues from a series of land, hangar, development and open tie-down leases and fuel usage fees from Pima Aviation, Inc. The Town owns the open tie-down areas. The rates and fees vary by type and are available online at maranaaz.gov.

Assumptions The Marana Regional Airport is classified as a general aviation reliever airport for Tucson International. As such, the Town used economic data for the Tucson Metropolitan Area as well as local and national trends to forecast revenue growth. Several key capital projects will be vital to the continued growth of the airport as it continues to pursue development opportunities, and the completion of a control tower is anticipated to happen in the near future.

Fiscal Year	$ Revenue	$ Change	% Change
2023-2024 Actual	430,905	(38,413)	-8%
2024-2025 Actual	567,989	137,084	32%
2025-2026 Estimated	521,200	(46,789)	-8%
2026-2027 Budgeted	394,240	(126,960)	-24%
2027-2028 Forecasted	402,125	7,885	2%
2028-2029 Forecasted	410,167	8,042	2%
2029-2030 Forecasted	418,371	8,203	2%
2030-2031 Forecasted	426,738	8,367	2%

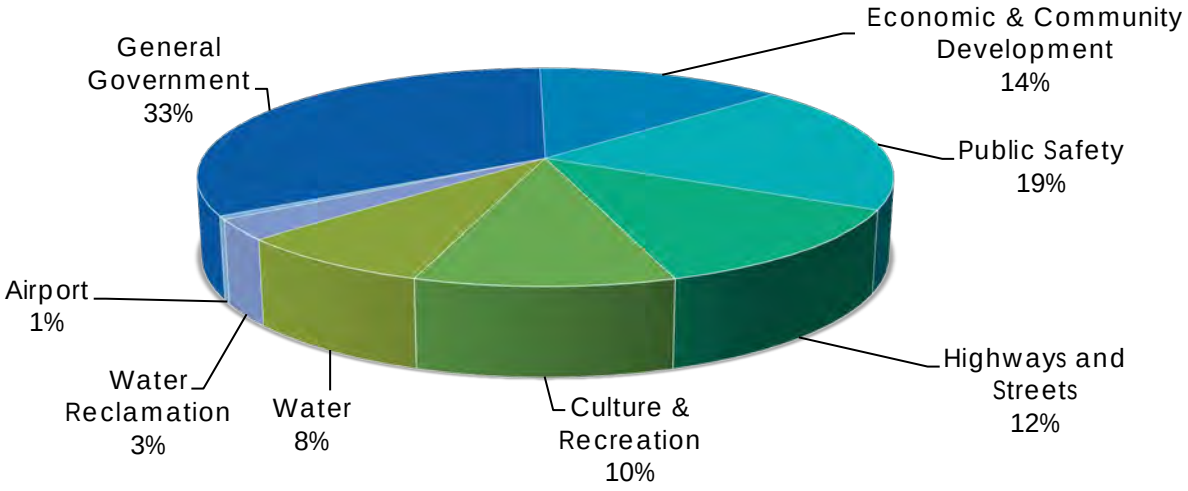


FISCAL YEAR 2026-2027 EXPENDITURE SUMMARY

The budgeted expenditures, displayed in the chart below, include services and programs for the community such as general government, public safety, community and economic development, culture and recreation, highways and streets, airport and water services. While most operating costs are accounted for in the General Fund, some costs are funded by special revenue funds, such as the Highway User Revenues Fund (HURF) for street maintenance. Enterprise Funds are used to account for water, water reclamation and airport services.

Operating Budget by Function

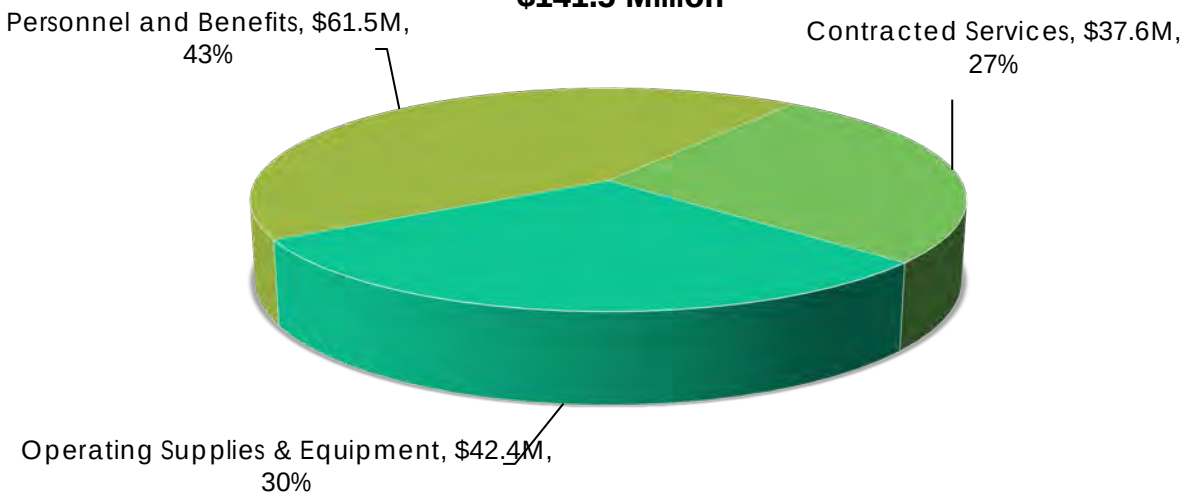
$141.5 Million



The major expenditures in the operating budget are personnel and benefits at 43%, which include all salaries and benefits for Town staff. Operating supplies and equipment and contractual services comprise 30% and 27% of the operating budget, respectively.

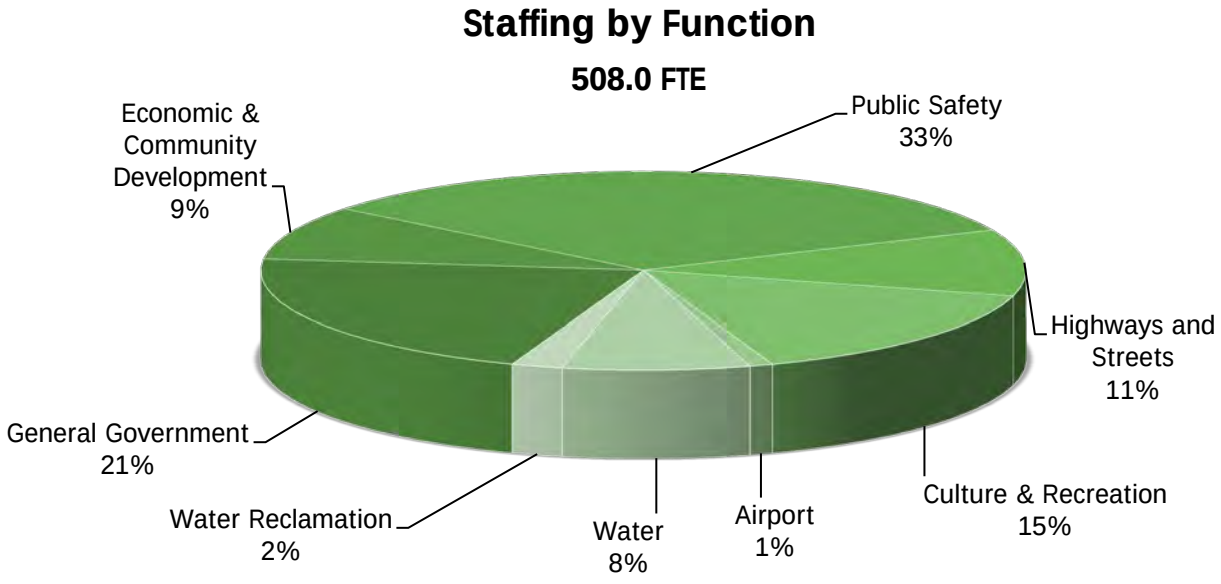
Operating Budget by Line Item

$141.5 Million



FISCAL YEAR 2026-2027 STAFFING SUMMARY

With personnel and benefits comprising 43% of the Town's operating budget, employees play a significant part in providing services to the community and our citizens. The following graph identifies the percentage of staffing by function.



The town has increased its staffing level this fiscal year by 11.4 full-time equivalent (FTE) positions through the budgetary process. The following table shows changes in staffing over the past four fiscal years and the current fiscal year.

Functional Department	2022-2023 Authorized FTE	2023-2024 Authorized FTE	2024-2025 Authorized FTE	2025-2026 Authorized FTE	2026-2027 Authorized FTE
General Government	85.50	88.00	93.00	101.00	108.00
Economic & Community Development	49.10	50.10	49.60	48.60	45.00
Public Safety	147.00	152.00	159.00	164.00	166.00
Highways & Streets	47.00	49.00	51.00	55.00	55.00
Culture & Recreation	55.00	58.00	74.00	76.00	78.00
Airport	4.00	4.00	5.00	5.00	5.00
Water	34.00	35.00	36.00	38.00	40.00
Water Reclamation	8.00	8.00	8.00	9.00	11.00
Total FTE	**429.60**	**444.10**	**475.60**	**496.60**	**508.00**

The following table lists the new full time equivalent (FTE) positions added in 2026-2027:

Working Position Title	FTE	Department	Funding Source
Animal Control Officer	0.4	Community & Neighborhood Services	General Fund
Associate Town Attorney	1.0	Legal	General Fund
Legal Clerk	1.0	Legal	General Fund
Senior Human Resources Analyst	1.0	Human Resources	General Fund
Technology Analyst	1.0	Information Technology	General Fund
Aquatic Maintenance Technician	1.0	Parks & Recreation	General Fund
Recreation Programmer	1.0	Parks & Recreation	General Fund
Police Officer	2.0	Police	General Fund
Assistant Town Manager	1.0	Town Manager's Office	General Fund
Project Manager	1.0	Water	Water
Technology Support Specialist II	1.0	Water	Water
Water Reclamation Operator	2.0	Water Reclamation	Water Reclamation

The addition of key positions is critical in maintaining service levels as the Town continues to grow fast.

Positions added this year include those that serve the public directly, such as Police Officers, Parks, and Water employees, as well as support services positions in central service departments such as Human Resources and Information Technology to allow for efficient and uninterrupted operations for our ever-growing Town.

PROJECTION OF FINANCIAL CONDITION BY FUND GROUP

Fund Group	June 30, 2026 Estimated Fund Balance	2026-2027 Estimated Revenue	2026-2027 Estimated Expenditures	Transfers In	Transfers Out	June 30, 2027 Estimated Fund Balance
General Fund	$154,963,480	$93,070,579	$99,365,512	$ -	$37,817,106	$110,851,441
Special Revenue	15,402,702	11,066,765	19,940,327	100,000	-	6,629,140
Capital Projects	92,009,178	159,739,159	204,457,757	34,249,157	5,694,332	75,845,405
Debt Service	10,710,826	21,258,339	29,953,811	7,461,750	-	9,477,104
Enterprise	35,380,379	197,962,402	198,620,961	14,473,699	12,773,168	36,422,351
Internal Service	4,158,812	7,866,120	7,866,120	-	-	4,158,812
Total All Funds	**$312,625,377**	**$490,963,364**	**$560,204,488**	**$56,284,606**	**$56,284,606**	**$243,384,253**

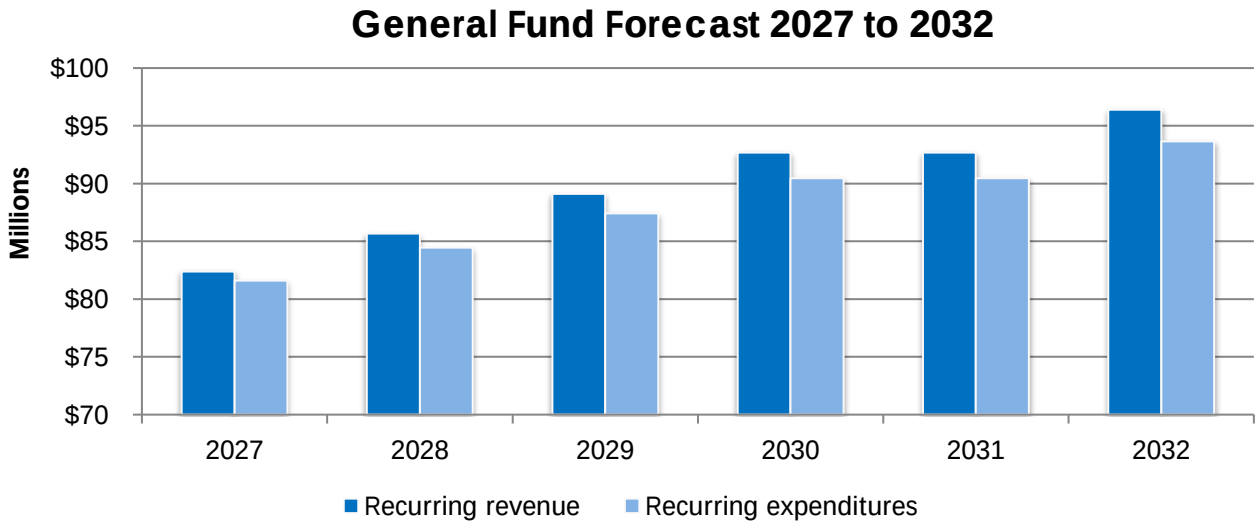
TOWN FUNDS AND FUND BALANCE DETAILED INFORMATION

General Fund

The General Fund is the Town's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds.

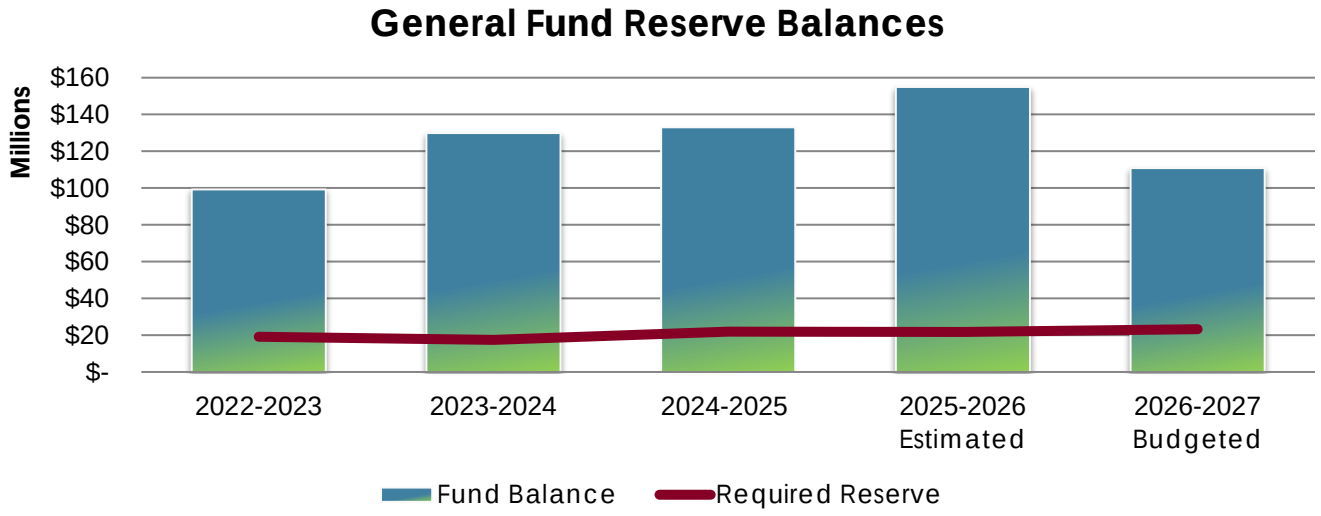
As described earlier, approximately 89 percent of the General Fund's operating revenues are extremely sensitive to fluctuations in the regional and national economies. This was very apparent during the pandemic and over the last couple of years. The Town proactively managed the budget during this period and during prior economic downturns resulting in an increase of $27.1 million in reserve balance at the end of fiscal year 2022. In fiscal year 2026 the Town continued to be successful in efforts to continually maintain healthy fund balances. The estimated fiscal year 2026 end fund balance is $155 million.

The following chart shows the current year's recurring revenue and expenditure as well as forecasted recurring revenues and expenditures for the next five fiscal years. Consistent with the Town's philosophy and Arizona state law to maintain a structurally balanced budget, recurring expenditures are forecasted to be less than the forecast revenues. These forecasts are updated annually to ensure the Town maintains a healthy budget outlook for the future.



The end of fiscal year 2027 fund balance is projected to be $110.9 million. This projected number includes contingent expenditure budget authorization of $5 million, most of which is often not spent. By policy, use of contingency requires Council approval, which is consistent with the Town's financial policies and utilization of those resources. Estimated ending fund balance is approximately 119% of the projected fiscal year's General Fund revenue. This is above the acceptable level according to the Town's policy of fund balance (maintain a minimum of 25% of General Fund's budgeted revenues). Much of this fund balance will be used to fund several upcoming projects. The following chart shows fund balance levels for the past four fiscal years and the current fiscal year along with the 25% reserve requirement target.

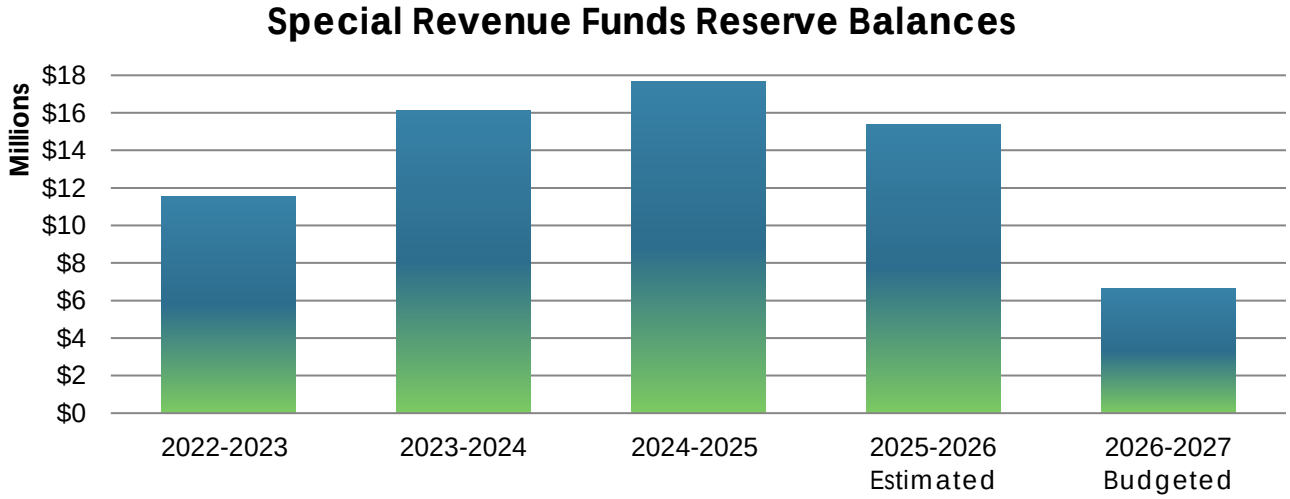
For fiscal year 2027, the use of fund balance is anticipated to complete several projects and purchases that are carried forward from the prior fiscal year, as well as to make several one-time capital investments.



Special Revenue Funds

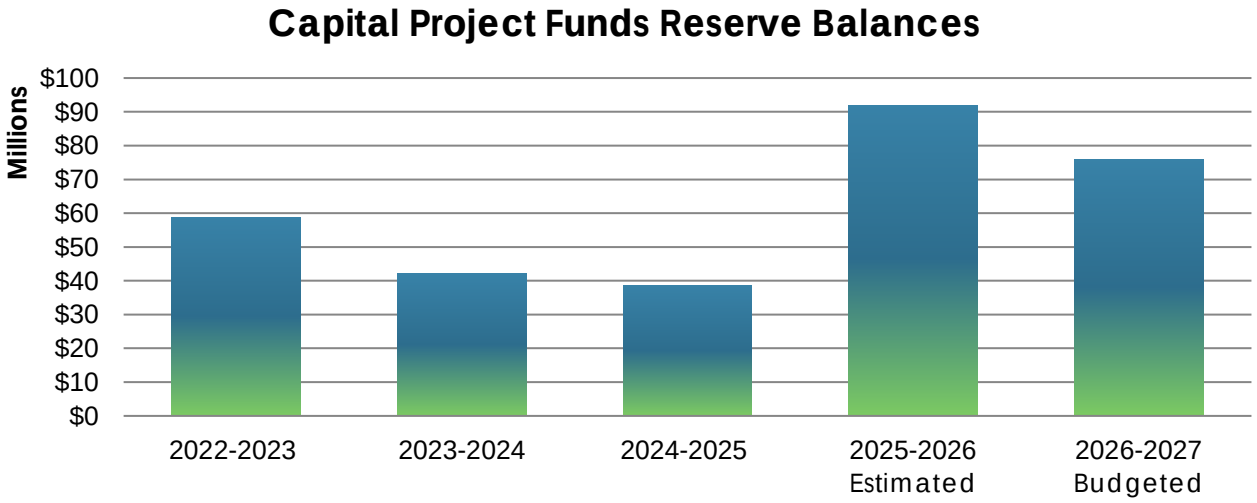
Special revenue funds account for the proceeds of specified revenue sources, other than major capital projects, that are legally restricted to expenditures for specific purposes. The Town has budgeted $2.2 million in fiscal year 2027 for unanticipated grants and contributions. This will provide the Town the revenue and expenditure authority required to take advantage of grants and similar opportunities that may occur during the year. Additionally, this funding mechanism removes the impact of grant activity on the operating budgets in the General Fund.

For fiscal year 2027, the largest sources of fund balance for special revenue funds are Highway User Revenue and Bed Tax at $4.6 million and $0.9 million respectively. The ending fund balance for fiscal year 2027 is projected to decrease by $8.8 million which is in part due to budgeted contingency for possible expenses related to the Downtown Investment Project.



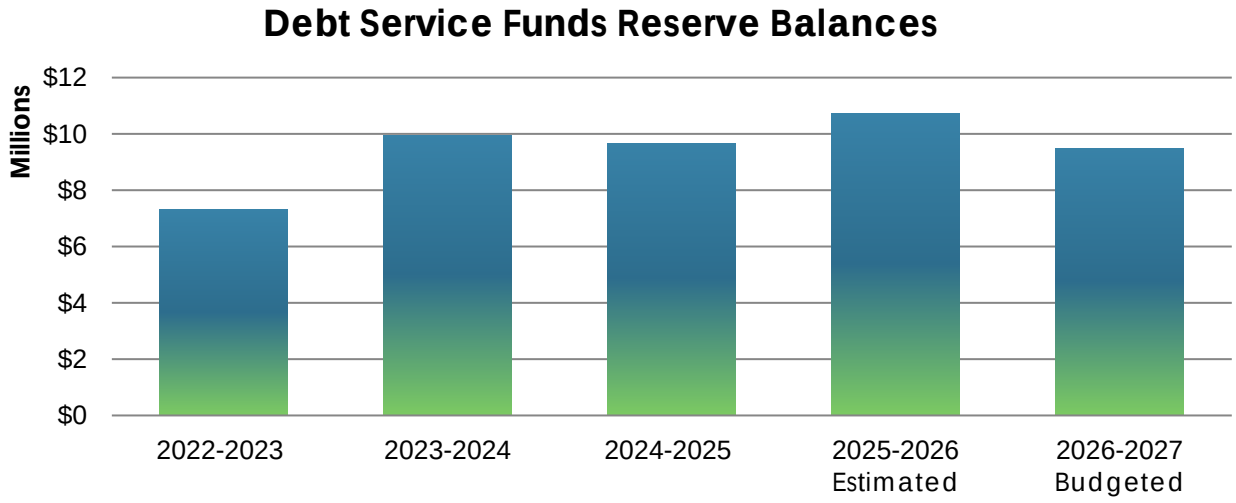
Capital Project Funds
The capital projects funds account for resources to be used for the acquisition or construction of capital facilities, equipment and infrastructure other than those financed by the enterprise funds and special revenue funds.

The ending fund balance for fiscal year 2027 is projected to decrease from $92 million to $75.8 million. This reduction assumes the use of fund balance for several capital projects including the Tangerine Farms Road Extension and the Tangerine Traffic Interchange Improvements.



Debt Service Funds
The debt service funds account for the accumulation of resources and the payment of general long-term debt principal, interest, and related costs.

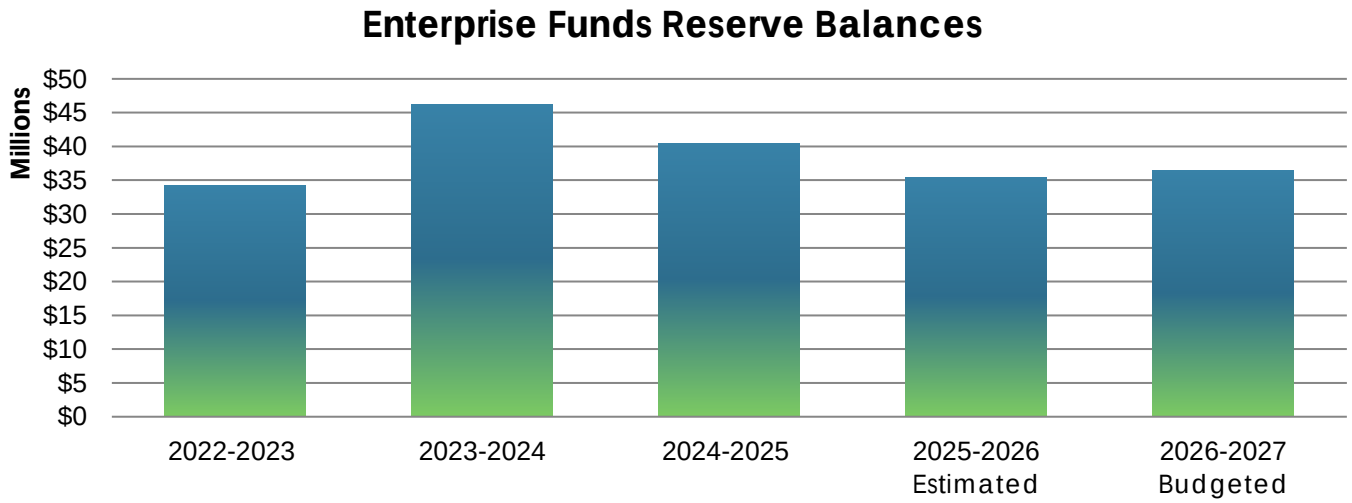
The ending fund balance for fiscal year 2027 is projected to be $9.5 million. Most of the fund balance is reserved for future bond payments. A portion of the balance is associated with deposits held related to the Gladden Farms, Gladden Farms II, Saguaro Springs, and Mandarina Community Facilities Districts (separately presented component units).



Enterprise Funds

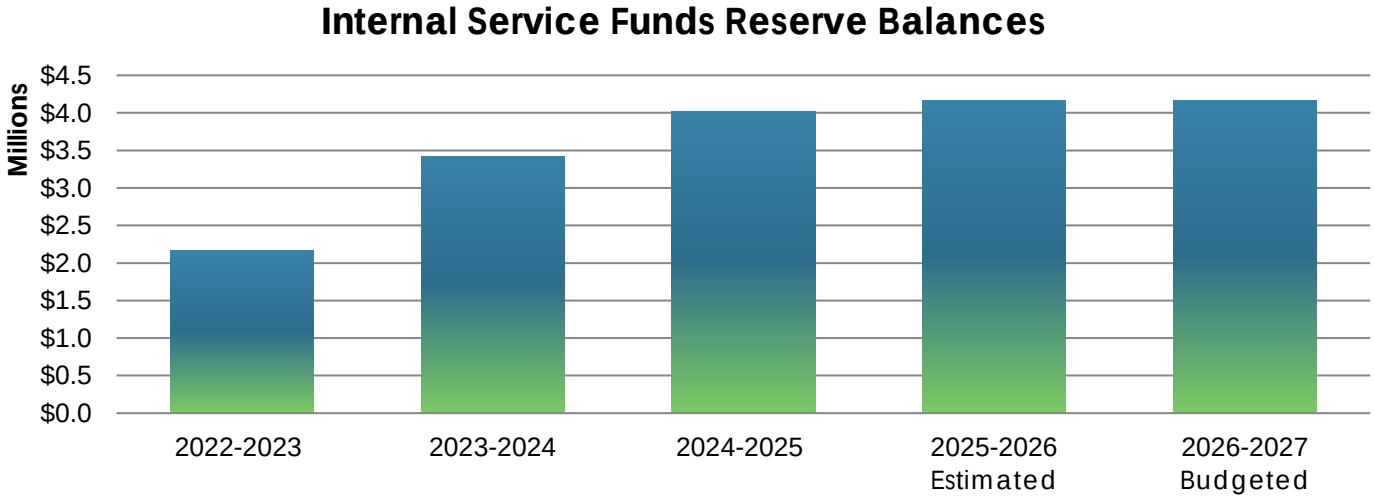
Enterprise funds are used to account for operations that (1) are financed and operated in a manner similar to private business enterprises, where the intent of the Town Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (2) where the Council has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise Funds include a Water Utility Fund, Wastewater Utility Fund, and an Airport Fund to account for the activities of these enterprises. The estimated fund balance for fiscal year 2027 is $36.4 million, an increase of $1.1 million from the previous year. The fund balance is available for several capital projects in fiscal year 2027, including the New Renewable Water Resource Acquisition and the Water Reclamation Facility, Phase 2. Some projects might be delayed if fund balances fall below targeted operating levels.



Internal Service Funds

The internal service funds are used to account for operations serving other funds or departments. The Town has internal service funds for self-insured health and dental benefits. The fund balance for fiscal year 2027 is projected to remain unchanged.



DEPARTMENT BUDGETS

The Department Budgets section contains supporting information including an organizational chart, department overview, accomplishments, goals and performance measures. Also included is a financial summary page and the total number of authorized employees.

DEPARTMENTAL SUMMARY

The following table provides a summary of the fiscal year 2027 operating and capital budget by department. The table includes the source(s) of funding for each department by fund type and also includes the applicable number of FTEs by department. Detailed information for each department as well as detailed fund structure and expenditure information can be found in the subsequent departmental pages.

Department	FTE Count	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Proprietary Funds	Total
Mayor & Council	-	$ 685,736	-	-	-	-	$ 685,736
Town Manager's Office	12.00	2,447,063	4,280,612	3,725,000	-	-	10,452,675
Town Clerk	6.00	923,248	-	-	-	-	923,248
Human Resources	16.00	2,375,337	-	-	-	-	2,375,337
Finance	21.00	2,762,075	-	-	-	-	2,762,075
Legal	13.00	1,950,454	-	-	-	-	1,950,454
Information Technology	25.00	7,655,922	-	-	-	-	7,655,922
Development Services	37.00	5,297,858	-	-	-	-	5,297,858
Police	149.00	23,836,697	1,825,261	-	-	-	25,661,958
Magistrate Court	15.00	3,078,870	249,805	-	-	-	3,328,675
Public Works	69.00	17,139,809	9,018,972	185,370,042	-	-	211,528,823
Parks & Recreation	78.00	16,253,591	713,340	11,383,253	-	-	28,350,184
Community & Neighborhood Services	11.00	1,644,722	651,452	-	-	-	2,296,174
Water	40.00	-	-	-	-	119,264,261	119,264,261
Water Reclamation	11.00	-	-	-	-	66,899,333	66,899,333
Airport	5.00	-	-	-	-	12,457,367	12,457,367
Non-Departmental	-	13,314,130	3,200,885	3,979,462	29,953,811	7,866,120	58,314,408
Total	**508.00**	**$99,365,512**	**$19,940,327**	**$204,457,757**	**$29,953,811**	**$206,487,081**	**$560,204,488**

Key Performance Measurements

Beginning with the adoption of the fiscal year 2018-2019 budget process, the Town reviewed and updated department performance measures and indicators to ensure they were consistent with key criteria. Key criteria are:

- Transparent
- Attainable
- Measurable
- Meaningful
- Linked to operating budget
- Directly associated with the Strategic Plan

Fiscal Year 2026-2027 is the ninth year that departments will be tracking specific criteria based upon outcomes listed in their Key Performance Measurements. As many of these metrics and corresponding tracking are still relatively new to the Town, several targets are still being refined and adjusted as departments continue to analyze data that has been collected throughout the year. As departments continue to track and analyze data related to Key Performance Measurements, improvement and evolution will be noticed over time, leading to the continued success of the organization.

Reporting will be conducted on a regular basis throughout the fiscal year to ensure the goals continue to meet key criteria outlined and departments are striving to meet their Key Performance Measurements.

Each department has formulated key performance indicators listed in the corresponding department summaries in the following pages. The table below is a guide to reading and understanding the key performance indicator tables.

Council Strategic Plan Goal: One of the strategic goals as outlined in Marana's Strategic Plan			
Expected Outcome	**Performance Measure**	**FY20xx Actual**	**FY20xx Target**
The desired outcome related to the identified strategic plan goal. This should be an ongoing process, not a one-time achievement.	A specific, measurable, and realistic indicator of how well the Town is achieving the desired outcome. These are not workload indicators.	Real data collected for the fiscal year	A goal for the new fiscal year that is both challenging and realistic to achieve

Strategic Plan Icons

Included in the department summaries are each department's goals and objectives. The icons appearing next to the goals and objectives link them to the area of the Strategic Plan which it represents. Following are the Strategic Plan icons:



Thriving Commerce



Vibrant Community



Proactive Public Service



Cherished Heritage



Healthy Lifestyles

MAYOR & TOWN COUNCIL

Community Outreach ~ Intergovernmental Relations ~ Policy Development

Overview

The Marana Town Council is committed to providing an exceptional quality of life for all residents through a combination of policy development, efficient municipal services, and forward-looking community planning. Council's actions are based on solid values, uncompromising integrity, and servant leadership for the community.

Fiscal Year 2025-26 Accomplishments

- Adopted a structurally balanced operating budget that aligns resources with community priorities.
- Adopted the 2026 Marana Legislative Policy Priority Program, positioning the Town for effective advocacy at the state and federal levels.
- Participated in a Council Retreat to refine strategic direction and establish new goals and priorities for the coming years.
- Successfully adopted a Development Agreement for Phase 1 of Downtown Marana, marking a major milestone in advancing the Town's vision for a vibrant and connected Downtown.

Fiscal Year 2026-27 Goals & Objectives



Advance Marana's interests throughout the legislative session by advocating for policies that support the Town's priorities.



Strengthen relationships with Federal, State, County, and local partners to leverage shared opportunities and enhance collaboration.



Guide and support the design and implementation of Phase 1 of Downtown Marana, ensuring the project aligns with the community's vision.



Ensure that Marana remains a safe, clean, and thriving community.

Key Performance Indicators

Promote and increase Town representation throughout the state.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Number of regional and statewide committees with council member participation	8	10	10	✓	10

✓ Target Met ✗ Target Not Met N/A - New/Previous Measure

Committees:

Arizona Association of Economic Development
Arizona League of Arizona Cities and Towns Executive Board
Pima Association of Government Board
Regional Transit Authority Board
Sun Corridor Board
Cortaro-Marana Irrigation District Board
Cortaro Water Users' Association Board
Metropolitan Pima Alliance
Arizona Town Hall
Marana Food Bank & Community Resource Center

Staff Summary: **Town Council does not have any FTE's. Town Council members are paid a stipend and are eligible to receive benefits.**

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$449,272	$517,274	$685,736	$168,462
Total Budget	**$449,272**	**$517,274**	**$685,736**	**$168,462**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$322,396	$351,768	$502,416	$150,648	(1)
Contracted Services	15,082	41,756	33,305	(8,451)	
Operating Supplies & Equipment	111,794	123,750	150,015	26,265	(2)
Total Budget	**$449,272**	**$517,274**	**$685,736**	**$168,462**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to salary increases for the Town's Mayor and Council as well as increases to health care contributions for fiscal year 2026-2027.

2 Operating Supplies & Equipment - Increase includes one-time funding for materials to be used for Marana's 50 year anniversary celebration.

TOWN MANAGER

Administration Support Services ~ Community Outreach ~ Council Support Constituency ~ Staff Oversight ~ Economic Development ~ Tourism

Overview

The Town Manager's Office, under the policy and direction of the Town Council, oversees all municipal operations while advancing the Town Council's vision and Strategic Plan. Through strategic planning, innovative problem-solving, and a commitment to operational excellence, the Town Manager's Office advances practices that promote efficiency, responsiveness, and transparency.

Housed within the Town Manager's Office, the Communications Division and the Economic Development & Tourism Division strengthen community connection and economic vitality. The Communications Division keeps the public informed through proactive outreach and engagement. The Economic Development & Tourism Division leads Marana's economic and tourism efforts by fostering partnerships, supporting local businesses, attracting investment, and developing amenities that position the community as a premier destination with a strong workforce.

Fiscal Year 2025-26 Accomplishments

- Maintained a structurally balanced budget that aligned investments with the priorities set by Town Council.
- Finalized the Development Agreement for Phase 1 of Downtown Marana.
- Hosted a Council Retreat to establish and identify new policy priorities.
- Expanded community outreach resources and tools, enhancing resident engagement across multiple platforms.
- Tourism Master Plan adopted unanimously by Mayor and Council and initiated implementation of Phase 1.

Fiscal Year 2026-27 Goals & Objectives

Maintain a structurally balanced budget that supports operational excellence and advances Town Council priorities.

Support the design and implementation for Phase 1 of Downtown Marana and ensure the development reflects community values.

Advance implementation of the Tourism Master Plan by completing at least two key initiatives.

Continue producing Real Talk with the Town podcast episodes to proactively inform and engage residents on key projects, initiatives, and issues.

Key Performance Indicators

Invite citizen involvement and deliver transparent and timely distribution of information through a variety of innovative platforms.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of customer satisfaction rating of "Very Satisfied" or "Satisfied" for Communications services	84%	85%	84%	✘	80%
Community outreach and educational videos produced in-house	140	120	130	✓	125
Total number of podcast plays per year	6,822	6,500	4,163	✘	7,000

Provide a supportive environment for industry leaders, startups, small businesses, and entrepreneurs through every stage of development.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Number of jobs served through the Marana Job Creation Incentive Program (MJCIP)	240	300	15	✘	200

Expand Marana's thriving tourism industry by promoting its heritage, cultural resources, scenic open spaces, and signature events.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Total number of tourism marketing campaigns	5	3	3	✓	3

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents*	14.00	13.00	12.00	-1.00
% of town's FTEs			2.36%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
General Fund	$1,969,744	$2,120,737	$2,447,063	$326,326	
Bed Tax Fund	$783,370	1,841,200	4,280,612	2,439,412	(3)
Downtown Reinvestment Fund	$1,740	1,125,000	3,725,000	2,600,000	(3)
Pima Association of Governments	$81,769	-	-	-	
Total Budget	**$2,836,623**	**$5,086,937**	**$10,452,675**	**$5,365,738**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,901,530	$1,909,961	$2,289,809	$379,848	(1)
Contracted Services	726,399	1,908,985	1,920,250	11,265	
Operating Supplies & Equipment	97,401	84,005	119,570	35,565	(2)
Capital Outlay	111,293	1,183,986	6,123,046	4,939,060	(3)
Total Budget	**$2,836,623**	**$5,086,937**	**$10,452,675**	**$5,365,738**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to relocating the Office of Economic Development and Tourism into the Town Manager's Office, the addition of a new Assistant Town Manager position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Operating Supplies & Equipment - Increase is due to the relocating the Office of Economic Development and Tourism into the Town Manager's Office.

3 Capital Outlay - Amounts include funding for Economic Development and Bed Tax Fund opportunities and Downtown Reinvestment Fund budget capacity for the downtown development project.

* Includes Office of Economic Development and Tourism positions, as of fiscal year 2026-2027.

TOWN CLERK

Council ~ Elections ~ Records Management ~ Community

Overview

The Town Clerk's Office is driven to serve, preserve, and enrich our community. We do this through proactively serving Marana residents, the Town Council, and Town staff; carefully preserving the Town's cherished heritage and records for future generations; timely providing access to public meetings, documents, and information; and fairly and impartially overseeing Town elections in accordance with the law.

Fiscal Year 2025-26 Accomplishments

- Processed over 800 public records requests, the highest number on record, of increasing complexity.
- Prepared and published the 2026 Candidate Handbook and processed campaign and election-related filings for nine candidates, providing guidance and ensuring compliance with Arizona election law and Town Code requirements while coordinating with Pima County for the 2026 election cycle.
- Maintained three currently Certified Election Officials within the department for the first time in its history, strengthening institutional knowledge, continuity, and compliance in the administration of municipal elections.
- Processed and administered three referendum filings in accordance with Arizona election law, representing the Town's first referendum activity in nearly 20 years and requiring the implementation of updated procedures and coordination with legal counsel and Pima County Elections.
- Enhanced transparency and public access to Town Council meetings by managing agenda preparation in advance of statutory deadlines. The Office supported several high-volume and high-interest meetings in the fall of 2025 and early 2026, requiring enhanced coordination and preparation.

Fiscal Year 2026-27 Goals & Objectives



Maintain and strengthen electoral confidence by impartially administering the 2026 election cycle, including ongoing certification and recertification of Town Clerk staff with the Arizona Secretary of State's Office, continued coordination with Pima County Elections, and the timely updating and implementation of all required election materials, procedures, and public guidance.



Enhance records management practices by advancing solutions for improved storage, accessibility, and long-term preservation of Town records currently stored off-site, while continuing coordination with departmental records liaisons to ensure compliance with retention and records management requirements.



Proactively serve and engage the community by expanding outreach/education, and by increasing the visibility and accessibility of the Town Clerk's Office at community events and through responsive public communication.



Rebuild and advance the Town's cultural heritage program through the recruitment and onboarding of a Cultural Heritage Specialist, the development of foundational processes and work plans, and the effective integration of heritage-related services within the Town Clerk's Office.

Key Performance Indicators

Elevate the Town's public service by providing timely public access to Town information.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of agendas and notices posted in compliance with state law	100%	100%	100%	✓	100%
Percentage of public records requests acknowledged within 24 hours (excluding weekends/holidays)	100%	100%	100%	✓	100%
Percentage of draft Council and Community Facility District minutes with little to no modification prior to Council adoption	90%	90%	100%	✓	90%

✓ Target Met ✗ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	5.00	6.00	6.00	-
% of town's FTEs			1.18%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$588,138	$731,498	$923,248	$191,750
Total Budget	**$588,138**	**$731,498**	**$923,248**	**$191,750**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$469,417	$577,413	$662,050	$84,637	(1)
Contracted Services	100,380	79,945	171,600	91,655	(2)
Operating Supplies & Equipment	18,341	14,140	9,598	(4,542)	
Restricted	-	60,000	80,000	20,000	(3)
Total Budget	**$588,138**	**$731,498**	**$923,248**	**$191,750**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to changes in funding for the Cultural Heritage Specialist position and due to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is primarily due to additional funding to administer municipal elections. One-time funding is also included for new public records software.

3 Restricted - Additional funding for possible special election outside the normal election cycle.

HUMAN RESOURCES

Benefits & Wellness ~ Organizational Development ~ Recruitment
Classification & Compensation ~ Safety & Occupational Health

Overview

The Human Resources Department goal is to support and advance the Town of Marana by attracting, hiring, retaining, and developing those that align with our culture and values while enhancing workplace culture and employee engagement.

Fiscal Year 2025-26 Accomplishments

- Implemented the new Learning Management System (LMS).
- Implemented the Town Mentorship Program.
- Implemented paperless safety reporting forms (7.1 & 7.2).
- Implemented a new Roth 457b account.
- Launched HR Highlights monthly publication addressing HR related topics

Fiscal Year 2026-27 Goals & Objectives

- Implementation of new employee onboarding with check in meetings at 30, 60, & 90 days.
- Increase participation in leadership development opportunities.
- Revise and update Safety Directives.
- Launch paperless onboarding for Short-Term Temporary (STT) employees.
- Explore greater efficiencies for processing payroll.

Key Performance Indicators

Foster a workplace culture that attracts, retains, and motivates a talented workforce.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Voluntary Turnover Rate	8.22%	<10%	8.0%	✓	<10%
Participation in employee training & development programs	N/A	N/A	33%	✓	38%
Provide a safe working environment to reduce or eliminate the number of workplace injuries	N/A	N/A	41.0	✓	39.0

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	14.00	15.00	16.00	1.0
% of town's FTEs			3.15%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$1,932,094	$2,200,830	$2,375,337	$174,507
Total Budget	**$1,932,094**	**$2,200,830**	**$2,375,337**	**$174,507**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,577,518	$1,747,351	$1,930,656	$183,305	(1)
Contracted Services	175,151	166,460	171,989	5,529	(2)
Operating Supplies & Equipment	179,425	287,019	272,692	(14,327)	(3)
Total Budget	**$1,932,094**	**$2,200,830**	**$2,375,337**	**$174,507**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Implementation of new employee onboarding with check in meetings at 30, 60, & 90 days.

3 Operating Supplies & Equipment - Decrease is due mainly to reduction in funding required for new staff physicals at the MARC.

FINANCE

Accounting Administration ~ Budget & Research ~ Procurement ~ Sales Tax
Treasury Management ~ Audit

Overview

The Finance Department provides financial support services throughout the Town including accounting, fiscal planning, treasury services, cash receipts, purchasing, accounts payable, payroll, debt management, development and monitoring of the annual operating budget, establishing and monitoring internal controls, preparing the Annual Comprehensive Financial Report, facilitating external audits and independent reviews and grant management.

Fiscal Year 2025-26 Accomplishments

- Received the 17th consecutive Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Received the Certificate of Excellence in Financial Reporting from the GFOA for the 16th consecutive year.
- Continued to work on implementation of a permitting and business license system.

Fiscal Year 2026-27 Goals & Objectives


Receive the Distinguished Budget Presentation Award from the GFOA.


Receive the Certificate of Excellence in Financial Reporting from the GFOA.


Implement the new Digital Budget Book through ClearGov.


Transition the Town's ERP system to the cloud.

Key Performance Indicators

Receive a clean audit opinion without any findings or questioned costs.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Unmodified audit opinion in financial statements by external CPA firm	✓	✓	✓	✓	✓

Invest idle cash to achieve best investment results considering safety, liquidity and yield.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Compliance with Town investment and financial policies	✓	✓	✓	✓	✓

Provide detailed and transparent financial information to the public about the use of public resources.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	✓	✓	✓	✓	✓
Receipt of GFOA Distinguished Budget Presentation Award	✓	✓	✓	✓	✓

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	19.00	21.00	21.00	0.00
% of town's FTEs			4.13%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$1,992,389	$2,618,079	$2,762,075	$143,996
Total Budget	**$1,992,389**	**$2,618,079**	**$2,762,075**	**$143,996**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,799,381	$2,240,849	$2,408,745	$167,896	(1)
Contracted Services	172,300	202,170	225,440	23,270	(2)
Operating Supplies & Equipment	7,863	25,060	27,890	2,830	
Capital Outlay	12,845	-	-	-	
Restricted	-	150,000	100,000	(50,000)	(3)
Total Budget	**$1,992,389**	**$2,618,079**	**$2,762,075**	**$143,996**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027. Also includes the reallocation of an existing FTE to allow for a new Procurement Manager position.

2 Contracted Services - Increase is primarily due to increased cost for external audit services, as well as annual software maintenance costs.

3 Restricted - Includes funding for new e-procurement software that will allow for streamlined operations and improved vendor functionality.

LEGAL

Civil Legal Services ~ Criminal Prosecution

Overview

The Marana Legal Department provides superior legal services to ensure that the Town is a safe, sustainable community with a high quality of life, now and in the future. We strive to achieve justice and to protect the Town by developing sound legal direction and strategies, protecting victims' rights, upholding the law with fairness and integrity, and maintaining a strong work ethic. Our Pillars of service are Unfailing Integrity, Proactive Protection, and Grounded Justice. The Legal Department provides legal advice to the Mayor and Council, the Town Manager's Office and all Town departments, and directly or through outside counsel represents the Town in litigation. The Legal Department also prosecutes misdemeanor offenses and Town Code violations committed within the Town limits, working closely with the Police Department and Marana Municipal Court.

Fiscal Year 2025-26 Accomplishments

- Monitored and managed the Town's claims in the federal class action PFAS litigation, including assisting the Water Department in submitting voluminous records of PFAS test results and other information for participation in the settlements regarding PFAS contamination in Public Water Systems' Drinking Water.
- Provided top-quality municipal criminal prosecution and code enforcement services, including efficiently and fairly handling criminal prosecutions, appeals, animal services, and code enforcement cases.
- Negotiated and drafted Lease and Development Agreement for development of 19 acres of Town-owned land as a vibrant Downtown Marana project.
- Provided legal advice and direction regarding water and wastewater rate study and adoption of new rates.
- In coordination with Information Technology Department, conducted research and drafted Town administrative directive regarding responsible use of Artificial Intelligence (AI) within the Town.

Fiscal Year 2026-27 Goals & Objectives



Continue to provide legal advice and direction regarding major Town CIP and water/wastewater infrastructure projects, including Tangerine Road, Twin Peaks Road, Tangerine/I-10 interchange, Marana Rd./I-10 interchange, WRF expansion, and Pioneer Well Treatment Campus.



Continue to provide top-quality municipal criminal prosecution services, by ethically and efficiently prosecuting cases with the goal of achieving justice, and protecting victims' legal rights.



Continue to assist the Development Services Department with necessary updates to the Land Development Code to stay abreast of developments in housing and zoning laws and housing supply issues.



Continue to provide legal advice and direction regarding the Air Traffic Control Tower project at the Marana Municipal Airport.

Key Performance Indicators

Efficiently and effectively prosecute misdemeanor cases.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of cases with initial victim notices sent out by first pretrial conference	99%	100%	99%	✗	95%
Ratio of cases disposed to cases filed	134%	90%	96%	✓	90%

Provide timely and accurate legal advice to the Town.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of successful outcomes in personnel matters	100%	95%	100%	✓	95%
Percentage of ordinances/resolutions drafted within 30 days of request	85%	90%	95%	✓	90%

✓ Target Met ✗ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	9.0	11.0	13.0	2.0
% of town's FTEs			2.56%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$1,231,152	$1,726,023	$1,950,454	$224,431
Total Budget	**$1,231,152**	**$1,726,023**	**$1,950,454**	**$224,431**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,103,719	$1,498,086	$1,738,535	$240,449	(1)
Contracted Services	84,205	176,661	198,353	21,692	(2)
Operating Supplies & Equipment	5,936	51,276	13,566	(37,710)	(3)
Capital Outlay	37,292	-	-	-	
Total Budget	**$1,231,152**	**$1,726,023**	**$1,950,454**	**$224,431**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of a new Associate Town Attorney position and a new Legal Clerk position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase due to as needed legal services for the Arizona State Land Project as well as possible referendum elections.

3 Operating Supplies & Equipment - Reduction due the movement of cubicle update and furniture budget capacity from the department to Public Works' budget.

INFORMATION TECHNOLOGY

Applications ~ Assets ~ GIS ~ Help Desk ~ Infrastructure

Overview

The Information Technology Department provides departments with the leadership, skills and technology infrastructure that enable the effective, secure, and efficient use of IT solutions in support of the vision, principles and strategic goals of the Town of Marana.

Fiscal Year 2025-26 Accomplishments

- Continued the CityView permitting and licensing system implementation project with a revised launch date in 2026 with an improved experience for permitting and licensing services.
- Improved our asset management system deployment to enable Parks and Recreation, Public Works, and Water departments to review inspections and maximize the lifespan of critical assets, such as storm culverts, parks playground equipment, and sewer manholes.
- Worked with the Legal department to draft an artificial intelligence administrative directive that enables Town staff to utilize AI systems for the benefit of the community while protecting against harm.
- Developed our cloud strategy to use a cloud-smart approach to drive organizational value and modernization of IT and applications, starting with the new CityView permitting and licensing system and internal IT infrastructure administration systems.
- Continued redesigning the Town's network and expanding fiber network to enable new advances in the Town's services and ensure business continuity and disaster recovery capabilities.

Fiscal Year 2026-27 Goals & Objectives


Achieve IT customer satisfaction score of 84% (5% above industry average of 79%) in annual CIO Business Vision survey among Town of Marana staff.


Continue to execute our cloud strategy roadmap to drive organizational value and modernization of IT applications, including Tyler Munis software as a service and Laserfiche Cloud implementations.


Implement and test our business continuity and disaster recovery plan through an annual tabletop exercise for critical applications and systems.


Establish an AI policy and governance structure to responsibly use AI systems to benefit the community and increasing quality of services.


Continue coordinating with Public Works Capital Improvement Projects division to incorporate network infrastructure into early project design and planning phases to expand the Town's fiber network.

Key Performance Indicators

Elevate the Town's public service quality through efficient resolution of Town technology issues.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Average internal customer services satisfaction rating with technical support provided (on a scale of five stars)	90%	90%	95%	✓	90%
Percentage of service requests completed within defined service level targets	90%	90%	93%	✓	90%
Percentage of unplanned downtime of major applications affecting business continuity	1%	1%	< 1%	✓	1%
Percentage of unplanned downtime of public facing applications (websites, GIS viewers) affecting public service	1%	1%	< 1%	✓	1%
Total number of departmental dashboards built to show asset management costs for Parks and Recreation, Public Works, and Water	3	3	3	✓	3

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	25.00	24.00	25.00	1.00
% of town's FTEs			4.92%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$6,902,728	$8,362,139	$7,655,922	($706,217)
Total Budget	**$6,902,728**	**$8,362,139**	**$7,655,922**	**($706,217)**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$2,215,722	$2,785,311	$3,044,189	$258,878	(1)
Contracted Services	2,030,082	4,445,277	3,886,487	(558,790)	(2)
Operating Supplies & Equipment	1,133,666	1,039,451	500,616	(538,835)	(3)
Capital Outlay	1,523,258	92,100	-	(92,100)	(4)
Restricted	-	-	224,630	224,630	(5)
Total Budget	**$6,902,728**	**$8,362,139**	**$7,655,922**	**($706,217)**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of a new Technology Analyst position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Decrease is due primarily to permitting and licensing software implementation and network conduit installation services from prior year.

3 Operating Supplies & Equipment - Decrease is due to a reduction in funding for office remodeling as well as radio replacements. This category also includes budget for computers, printers and other office equipment necessary for ongoing operations.

4 Capital Outlays - Prior year amounts included budget for fiber network installation.

5 Restricted - Increase in funding is due to as needed infrastructure project professional services, as well as possible increases for computer hardware costs.

DEVELOPMENT SERVICES

Building Safety ~ Planning ~ Development Engineering ~ Environmental

Overview

To ensure that all departmental activities (Building Safety, Planning, Engineering, and Environmental) enhance and support the vision of the strategic plan by providing responsiveness to, and creating partnerships with the development community.

Building Safety Division

The Building Safety division is responsible for establishing the minimum requirements that safeguard public health. This is accomplished by adopting the most up-to-date technical building code and enforcement of that code through field inspection. The division collectively works with a fire service agency within the Town to administer provisions of the fire code. The goal is to provide the highest level of service and to maintain the vision of the Town, by incorporating the strategic plan into the division's policies and procedures whenever possible.

Planning Division

The Planning division is dedicated to the physical, social and economic excellence of the Town through sound professional planning practices, consistent policy advice, active public participation and superior public service to promote the welfare and quality of life of the community. Planning is responsible for administering and implementing the General Plan, the Town Code and the Land Development Code. The division provides support and recommendations to the Town Council and Planning Commission to assist each in making decisions regarding land uses and development proposals. The division processes applications for new development and redevelopment within the Town such as site plan reviews, special use requests, planned development proposals, subdivision proposals and rezoning requests to ensure compliance with Town requirements.

Engineering and Environmental

The Engineering and Environmental division are responsible for addressing the infrastructure needs throughout the Town. The Engineering division provides oversight of projects to ensure that private development follows Town ordinances and engineering practices, maintains the safety of the public and the environment, recommends mitigation measures to reduce impacts from development. The division manages the floodplain and community rating system and ensures environmental compliance for private development. The division ensures the Town's compliance with state and federal mandates as well as clears public infrastructure projects. The Environmental division looks at all private development projects to ensure that the Town Stormwater Ordinance and the Town Cultural Resources Ordinance are being followed. Public projects such as the installation of utility infrastructure, roadway widening, and the construction of new parks are also reviewed for compliance with State and Federal regulations such as the Clean Water Act, the Endangered Species Act, and the National Historic Preservation Act. Environmental staff also ensure compliance with the Town's mandated MS4 permit through outreach activities, Town facility inspections, staff training, and stormwater quality monitoring. The Environmental staff works with almost all of the other departments in the Town to ensure that projects move forward while maintaining regulatory compliance.

Fiscal Year 2025-26 Accomplishments

- Planning - Planning staff, collaborating with other Town departments, delivered updates to the Land Development Code that were incorporated into the Town Code by approval of Town Council. The Code amendments focused on streamlining regulations and addressing mandates from the State Legislature, including changes that permit administrative approvals of final plats and revisions that allow middle housing in more zoning districts. Staff assisted with the review of various development proposals. Staff also prepared the town's annual housing report, as required by State law.
- Building Safety - Coordinated with regional partners, stakeholders and council on adoption of 2024 edition of the Model Code from ICC. Train and educate staff on the 2024 codes for consistent application of model building codes. Educate developer and builders on the application of 2024 model codes. Continue to work on the implementation of new permitting software across division and department. Inform and educate customers on new system.
- Development Engineering - The Division completed an in-depth review of the Town's Subdivision Standards. This involved reviewing each section and the details of the standards so that we could draft an updated version of the Standards in 2026. Division staff also increased our internal coordination to ensure that reviews are completed on time and that permits are issued in a timely manner.
- Environmental – Started the implementation of a cultural resources database and map for developed parcels within the Town limits. The database consists of the project name that the parcel was developed under, and an ID number that correlates to the same number on the map which shows the location of the parcel. This will allow the Cultural Resources Manager to be able to find the cultural resources reports by parcel as well as project name. Participated in, and passed, an audit by ADEQ of the Town's Construction Site Pollution Prevention Program. Worked with Code Enforcement, Streets, Marana Police Department and Risk Management to develop a procedure to deal with spills within Town Right of Way.

Fiscal Year 2026-27 Goals & Objectives



Planning - The timely completion of the master plans and/or studies identified in the General Plan as well as the assigned goals found in the Town's Strategic Plan. Planning staff will also continuously monitor the actual implementation and use of the Land Development Code, tracking any issues or Code conflicts that arise in order to determine, if and when, additional revisions are required.



Building Safety - Train and educate staff and users on new permitting software to increase consistency and efficiency. Lead regional efforts with neighboring building departments to develop regional special inspection program. Prepare for ISO audit to improve Town's ISO rating.



Development Engineering - The division's goal is to continue improving the close-out process. This will be accomplished through documentation, communication, and a review of the process to identify gaps that could cause delays.



Environmental – Develop a map that indicates areas that have known environmental concerns such as high probability of cultural resources, wildlife connectivity areas and other environmental concerns. Continue to develop a cultural resources database. Update Town's MS4 permit when ADEQ issues the new Phase II MS4 General Permit in mid-2026.

Key Performance Indicators

Ensure sufficient response to public for permitting and inspections.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of single family dwelling plans reviewed within five days	99%	95%	99%	✓	95%
Percentage of model plan reviews completed within five days	99%	92%	99%	✓	92%
Percentage of field inspections completed within one business day of request	99%	99%	99%	✓	99%

Streamline public processes to facilitate work with public and developers.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
In-house plan reviews of permits as a % of total plan reviews taken	99%	90%	99%	✓	90%
In-house plan reviews of projects as a % of total plan reviews taken	95%	90%	99%	✓	90%

Provide exceptional customer service through our Development and Utility Services.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of development related projects reviewed within assigned time (first submittal)	98%	90%	99%	✓	90%
Percentage of permits approved within assigned time frame	95%	90%	95%	✓	90%

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	36.0	37.0	37.0	0.0
% of town's FTEs			7.28%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$5,131,282	$4,813,281	$5,297,858	$484,577
Total Budget	**$5,131,282**	**$4,813,281**	**$5,297,858**	**$484,577**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$3,542,268	$3,976,702	$4,214,697	$237,995	(1)
Contracted Services	435,096	608,490	874,803	266,313	(2)
Operating Supplies & Equipment	144,736	158,989	86,438	(72,551)	(3)
Capital Outlay	1,009,182	69,100	121,920	52,820	(4)
Total Budget	**$5,131,282**	**$4,813,281**	**$5,297,858**	**$484,577**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is due primarily to additional funding for a one-time scoping study.

3 Operating Supplies & Equipment - Decrease is due primarily to the movement of facilities remodeling budget to the Public Works department.

4 Capital Outlay - Funding included to provide two new vehicles for field staff that are currently using loaned vehicles beyond their useful life.

POLICE

Field Services Bureau ~ Support Services Bureau

Overview

The mission of the Marana Police Department (MPD) is to provide unparalleled service and unwavering protection to every person in the Town of Marana and to do so with uncompromised integrity. We are committed to becoming the most well respected police department in the State of Arizona.

Fiscal Year 2025-26 Accomplishments

- The Marana Police Department received funding to purchase crime analysis software to help investigate and solve crimes.
- Received highway safety and enforcement grants totaling over $80,000 from the Arizona Governor's Office of Highway Safety, supporting DUI patrols, traffic enforcement, and equipment purchases to improve road safety.
- Launched the LaunchPad life skills program for teens, offering free instruction in essential skills like resume writing, interviewing, budgeting, and exposure to different facets of law enforcement.

Fiscal Year 2026-27 Goals & Objectives


Maintain or exceed department clearance rates for crimes of violence as compared to the previous year.


Maintain or exceed department clearance rates for property crimes as compared to the previous year.


Maintain response times with established criteria.


Schedule and facilitate the internal agency audit of general orders to meet accreditation requirements.


Implement a comprehensive employee performance investigation and tracking software system that enhances accountability, supports early identification of performance trends, ensures consistency and fairness in evaluations, and improves supervisory oversight, while maintaining transparency, data security, and alignment with organizational policies and professional standards.

Key Performance Indicators

Provide high-level public safety services that strengthen Marana's reputation as a safe and secure Town.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Maintain or exceed department clearance rates for all part 1 crimes* as compared to the previous year	48.2	42.00	42.00	✓	42.00
Maintain or reduce total number of part 1 crimes* (excluding shoplifting) per 1,000 residents as compared to the previous year	7.7	7.46	6.51	✓	7.46
Maintain or reduce traffic collision rates based on total number of collisions per 1,000 residents as compared to the previous year	19.0	19.4	15.82	✓	19.4
Part 1 Violent Crime rate per 1,000 residents	0.91	0.60	0.42	✓	0.60
Part 1 Property Crime rate per 1,000 residents (includes shoplifting)	15.14	15.54	13.76	✓	15.54
Part 1 Property Crime rate per 1,000 residents (excludes shoplifting)	6.75	7.0	6.09	✓	7.0

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	143.0	147.0	149.0	2.0
% of town's FTEs			29.33%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
General Fund	$35,761,509	$23,136,060	$23,836,697	$700,637
Grants & Contributions Fund	1,847,666	1,616,112	1,664,261	48,149
RICO Fund	62,729	148,500	118,500	(30,000)
Police Impound Fund	8,196	39,000	42,500	3,500
Total Budget	**$37,680,100**	**$24,939,672**	**$25,661,958**	**$722,286**

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$33,681,317	$21,202,950	$21,187,779	($15,171)	(1)
Contracted Services	1,263,814	1,380,435	1,758,086	377,651	(2)
Operating Supplies & Equipment	2,099,741	2,005,867	2,478,333	472,466	(3)
Capital Outlay	619,475	350,420	237,760	(112,660)	(4)
Restricted Budget	15,753	-	-	-	
Total Budget	**$37,680,100**	**$24,939,672**	**$25,661,958**	**$722,286**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Change is primarily attributed to the addition of two new Police Officers, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027. The total amount reflects savings of almost $1.1 million in pension contributions due to a prior year pay-off of unfunded pension liabilities.

2 Contracted Services - Increase primarily due to additional funding for computer software, as well as one-time expenses related to the new positions.

3 Operating Supplies & Equipment - Increase due to additional vehicle replacement charges. Grant funding includes both federal and state awards, as well as funding from the Smart and Safe program.

4 Capital Outlay - Decrease is due to reduced budget for the purchase and one-time outfitting of new vehicles, including radios, as compared to the prior year.

COURTS

Judicial Division ~ Administrative Division

Overview

Marana Municipal Court adjudicates civil and criminal traffic, Town ordinance, and criminal misdemeanor offenses that occur within the Town limits, as well as issuing civil orders of protection and injunctions against harassment. The mission of Marana Municipal Court is to provide a forum for the fair, impartial, and efficient adjudication of those violations in an environment that is respectful and safe for all who interact with the justice system.

Fiscal Year 2025-26 Accomplishments

- Collaborated with community partners to ensure mandatory fingerprinting occurs at Pima County Jail when Defendants are held in custody.
- Ensured paperless files have necessary paper documents scanned into system.
- Increased courthouse security by adding security staffing and having better security camera coverage.

Fiscal Year 2026-27 Goals & Objectives



Following completion of Courtroom 2 remodel, optimize use of Courtroom 2 to provide additional services to community and to expedite hearings and trials.



Collaborate with community partners to enhance services provided in the Town's mental health court and identify opportunities to establish additional specialty courts or to partner with local specialty courts.



Implement best practices for probation caseload while ensuring cases are processed and monitored in compliance with both Arizona Rules and Statutes and the Arizona Code of Judicial Administration.

Key Performance Indicators

Provide for a forum for fair, impartial, and efficient adjudication of alleged violations in an environment that is respectful and safe.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of cases with customer service complaints	<1%	<1%	<1%	✓	<1%
Percentage of cases referred to judicial commission	<1%	<1%	<1%	✓	<1%

Provide participants in the court system with necessary services for the fair adjudication of cases.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of qualified cases receiving court appointed counsel	100%	100%	100%	✓	100%
Percentage of qualified cases receiving interpreter services	100%	100%	100%	✓	100%

Promptly disburse monies received by the court, which are held in trust and payable as restitution, bonds, or fees.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of timely disbursements for bond refunds, restitution orders, fees to other government agencies, and payment for services	100%	100%	100%	✓	100%

✓ Target Met ✗ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	14.00	15.00	15.00	-
% of town's FTEs			2.95%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
General Fund	$1,327,625	$1,808,754	$3,078,870	$1,270,116	(3)
JCEF Fund	-	131,805	131,805	-	
Fill the Gap Fund	-	34,500	34,500	-	
Local Technology Fund	27,948	82,500	83,500	1,000	
Total Budget	**$1,355,573**	**$2,057,559**	**$3,328,675**	**$1,271,116**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,166,313	$1,402,477	$1,465,046	$62,569	(1)
Contracted Services	155,428	272,150	295,775	23,625	(2)
Operating Supplies & Equipment	16,396	182,932	155,305	(27,627)	
Capital Outlay	17,436	200,000	1,387,547	1,187,547	(3)
Restricted	-	-	25,002	25,002	(4)
Total Budget	**$1,355,573**	**$2,057,559**	**$3,328,675**	**$1,271,116**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Service - Increase is due primarily to increased public defender legal fees.

3 Capital Outlay - Funding included for the Court Room 2, remodel project, to create another court room as cases continue to increase. Funding for the design was included in the prior year budget.

4 Restricted - Funding for professional services including interpreters, in case costs exceed current budgeted amounts as volume of cases continues to increase.

PUBLIC WORKS

Traffic & Streets ~ Capital Improvement Program ~ Facilities Management ~ Fleet Services

Overview

The Public Works Department is committed to providing the highest level of service and showcase Marana's high standard of excellence while planning, designing, constructing, operating, and maintaining safe and reliable infrastructure for the community. The department strives to spend taxpayer funds judiciously, execute cost-effective designs, and employ innovative ways to operate, improve, maintain, and enhance public facilities, roadways, bridges, sidewalks, ADA ramps, drainage-ways, landscaping, traffic signals, street lights, pavement markings, and Town fleet in an efficient manner and, subsequently, improve the quality of life in the Town. The airport which is a division of Public Works is presented as a separate department summary.

Fiscal Year 2025-26 Accomplishments

- Incorporation of the MARC assets into the Facilities' maintenance program.
- Implemented vehicle and equipment maintenance online scheduling utilizing OpenGov (Cartegraph).
- Construction of Dove Mountain Blvd/Moore Road Signal – Highway Safety Improvement Program (HSIP) funded.
- Widening of Twin Peaks Road and Tangerine Road Phase 2A from two-lane to four-lane divided roadways with medians, sidewalks, multi-use lanes and drainage structures.
- Completion of drainage maintenance and improvement projects including Willow Ridge basin, culvert cleaning and vegetation removal in several areas along Silverbell Road, and basin and drywell improvements along Marana Main St.

Fiscal Year 2026-27 Goals & Objectives



Complete the building condition assessment study and work with the consultant to create a long-term maintenance program for Town buildings and associated infrastructure.



Ensure Town staff utilize the Fleet scheduling system to streamline vehicle and equipment maintenance efficiency.



Complete and implement new CIP project management and construction management software.



Identify and implement drainage maintenance and projects for existing and new infrastructure including potential funding sources and staffing requirements.



Complete Barnett Channel design.

Key Performance Indicators

Prioritize infrastructure and maintenance that support new growth and development in a proactive and sustainable manner.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of Right of Way Permits Reviewed within 10 days	100%	100%	99%	✘	100%
Achieve an Overall Condition Index (OCI) rating for the Town's street system above 70	76	75	77	✓	75
Percentage of Facilities Service Requests completed within 10 days	90%	85%	90%	✓	85%
Percentage of Fleet Service Requests completed within 5 days	93%	90%	90%	✓	90%

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	64.0	69.0	69.0	0.0
% of town's FTEs			13.58%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
General Fund	$8,593,131	$17,199,113	$17,139,809	($59,304)	(7)
Grants & Contributions	$9,300	9,300	9,300	-	
Highway User Revenue Fund	5,860,458	6,782,943	9,009,672	2,226,729	(8)
South Benefit Area Impact Fee	7,087,162	2,210,783	1,388,703	(822,080)	(9)
Northwest Benefit Area Impact Fee	176,156	6,765,467	11,246,855	4,481,388	(9)
N Benefit Area Impt Fee Pre SB	-	84,004	84,004	-	(9)
Transportation Fund	13,139,800	22,258,522	22,017,334	(241,188)	(9)
Pima Association of Governments	8,552,797	340,000	200,000	(140,000)	(9)
1/2 Cent Sales Tax	31,496,666	500,000	1,000,000	500,000	(9)
Other Agency	11,833,517	56,419,090	22,668,108	(33,750,982)	(9)
Regional Transportation	7,427,744	24,684,437	89,276,900	64,592,463	(9)
Northeast Benefit Area Impact Fee	2,199,134	11,465,769	6,192,728	(5,273,041)	(9)
Other Capital Projects Fund	20,464	9,699,942	31,295,410	21,595,468	(9)
Total Budget	**$96,396,329**	**$158,419,370**	**$211,528,823**	**$53,109,453**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$5,458,040	$6,665,847	$6,828,863	$163,016	(1)
Contracted Services	7,289,318	8,742,507	11,455,396	2,712,889	(2)
Operating Supplies & Equipment	4,323,051	1,058,193	3,769,685	2,711,492	(3)
Capital Outlay	79,325,366	140,951,323	187,728,379	46,777,056	(4)
Debt Service	554	801,500	1,201,500	400,000	(5)
Restricted	-	200,000	545,000	345,000	(6)
Total Budget	**$96,396,329**	**$158,419,370**	**$211,528,823**	**$53,109,453**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is primarily due to carryforward from the prior year of HURF funding for the Pavement Preservation program and landscape maintenance.

3 Operating Supplies & Equipment - Increase is primarily related to developer reimbursements from impact fee funds for eligible infrastructure projects.

4 Capital Outlay - Amounts include a number of transportation and municipal projects funded from a variety of sources including, local, impact fee, state and federal funding. Please refer to the separate Capital Improvement Plan section in this document for more detail on all the capital projects programmed in the current fiscal year.

5 Debt Service - Increase is due to the inclusion of cost of issuance for the possibility of issuing debt to finance the construction of one or more projects included in the Capital Improvement Plan.

6 Restricted - Increase is due to new funding and funding previously in other departments' budgets for specifically designated facility remodeling and space improvement projects.

7 General Fund - Amounts are similar to previous year and include increases to health care contributions and for performance pay, as well as changes to capital and maintenance projects, for more information see the Capital Improvement Plan.

8 Highway User Revenue Fund - The current year budget includes increased amounts for pavement preservation and landscaping maintenance.

9 Remaining Funds - Funding is programmed from several sources for a number of ongoing and new capital projects. For more details please refer to the Town's Capital Improvement Plan section in this document.

PARKS & RECREATION

Administration ~ Recreation ~ Park Maintenance

Overview

The Town of Marana Parks and Recreation department is dedicated to developing and implementing quality parks, trails, and leisure services for our community with a proud commitment to excellence, safety, and sustainability.

Fiscal Year 2025-26 Accomplishments

- Successfully completed first full year of the Marana Aquatic and Recreation Center operations. We exceeded expectations by gaining over 10,000 members and generating more than $1 million.
- Launched the new Move Marana App, which improves our service delivery and connectivity to the public by allowing users to register for classes, reserve some facilities, and receive real time updates about programs and facility closures.
- Provided the Town's first Summer camp since 2019, utilizing the MARC to host 80 participants throughout the Summer, which equated to 700 individual program
- Completed the first step in the El Rio Preserve water quality improvement project, by draining the lake, extracting invasive cattails, and removing a layer of sediment from the lake bed.

Fiscal Year 2026-27 Goals & Objectives



Gain national accreditation for youth and out of school programs signifying that the Town of Marana follows best practices for youth programs and camps.



Complete construction of the El Rio Disc Golf Course and the Tangerine Sky Park Splash Pad.



Complete the 5 year update to the Parks and Recreation Master Plan.

Key Performance Indicators

Offer a wide variety of recreational programs, events, and amenities for residents of all ages and abilities.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Number of Parks and Recreation programs offered	325	375	390	✓	400
Number of Parks and Recreation program participants	23,835	40,000	45,000	✓	40,000
Total number of Signature Event attendees	33,200	33,500	46,000	✓	40,000
Total number of hours dedicated to athletic maintenance	1,806	2,000	2,100	✓	2,000

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	74.0	76.0	78.0	2.0
% of town's FTEs			15.35%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
General Fund	$9,186,270	$14,754,958	16,253,591	$1,498,633	(1)
Grants and Contributions	$57,886	-	-	-	
Highway User Revenue Fund	496,447	709,340	713,340	4,000	
Park Impact Fee Fund	1,692,029	7,060,701	8,387,003	1,326,302	(4)
Other Capital Projects Fund	-	550,000	2,996,250	2,446,250	(4)
Total Budget	**$11,432,632**	**$23,074,999**	**$28,350,184**	**$5,275,185**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$5,458,893	$7,444,926	$8,430,882	$985,956	(1)
Contracted Services	1,502,185	2,504,864	3,019,793	514,929	(2)
Operating Supplies & Equipment	2,261,788	2,613,438	3,113,784	500,346	(3)
Capital Outlay	2,209,766	10,451,771	13,785,725	3,333,954	(4)
Restricted	-	60,000	-	(60,000)	
Total Budget	**$11,432,632**	**$23,074,999**	**$28,350,184**	**$5,275,185**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of a new Recreation Programmer position and a new Aquatics Maintenance Technician, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is due primarily for new funding for fencing around the equipment compound, as well as new funding at the MARC for the Perry Weather annual subscriptions and cable services.

3 Operating Supplies & Equipment - Increase is due to higher costs across many areas, including additional funding required for higher utility expenses at the MARC.

4 Capital Outlay - Funding is included for a number of capital projects including the Saguaro Bloom Phase 2 project. Please refer to the separate Capital Improvement Plan section in this document for more detail on all the capital projects programmed in the current fiscal year.

COMMUNITY AND NEIGHBORHOOD SERVICES

CDBG Housing Rehab ~ Colonia Cleanup ~ Neighborhood Outreach & Services
Code Enforcement ~ Animal Services

Overview

Improving the quality of life for our residents and neighborhoods is the primary goal for Community and Neighborhood Services. Engaging the community in ongoing dialogue provides opportunities for the public and private sectors to: identify, refine and articulate needs; cooperatively problem-solve; collaboratively work to develop viable solutions to address needs; measure outcomes and celebrate successes; communicate regularly and clearly through relationships established by mutual trust and a shared vision.

Fiscal Year 2025-26 Accomplishments

- Purchased the bus shelters and bus benches that are currently in the Town limits to promote the Town of Marana.
- Successfully collected over 1,200 gallons of old paint at the yearly recycling event. Much of this paint was used to paint over graffiti on public property.
- Successfully collected 270 old tires from our colonia neighborhoods during community clean-up events.
- Expanded awareness of the Town's CDBG Utility Assistance program resulted in a significant increase from the previous year of residents requesting and receiving assistance.
- Began offering a discount (Total cost $10) to those residents on government assistance participating in the Town's low cost spay/neuter clinic.

Fiscal Year 2026-27 Goals & Objectives

- Refurbish all of the purchased bus shelters and benches for user safety and promotion of the Town of Marana.
- Utilize CityView software to bring dog licensing in-house and no longer use a third party for processing.
- Look for new opportunities to utilize our CBDG funds that would benefit our low to moderate income population.

Key Performance Indicators

Support initiatives that enhance the quality of Marana neighborhoods.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Increase the voluntary compliance by property owners on violation notices	96%	95%	96%	✓	95%
Tons of refuse collected from utilization of the Community Trailer by residents/ communities	32	30	45	✓	35
Tons of refuse collected in community dumpsters provided in Neighborhoods	52	50	55	✓	55

Provide needed animal services to residents to protect pets and limit shelter intake.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Pets microchipped at Town events	125	125	100	✗	125
Number of pets receiving services from Town sponsored microchipping, vaccination, licensing, spay & neuter clinics*	330	330	115	✗	300
Return more pets to owners than are taken to shelter	51%	51%	51%	✓	50%

✓ Target Met ✗ Target Not Met N/A - New/Previous Measure

* Town was unable to hold our two vaccination clinics this year.

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	10.6	10.6	11.0	0.4
% of town's FTEs			2.17%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
General Fund	$1,330,250	$1,402,433	$1,644,722	$242,289	(1)
Comm. Development Block Grant	174,753	418,000	521,452	103,452	(3)
Revolving Affordable Housing Fund	-	105,000	130,000	25,000	
Total Budget	**$1,505,003**	**$1,925,433**	**$2,296,174**	**$370,741**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$1,043,219	$1,045,901	$1,120,508	$74,607	(1)
Contracted Services	222,436	345,205	526,996	181,791	(2)
Operating Supplies & Equipment	239,348	534,327	648,670	114,343	(3)
Total Budget	**$1,505,003**	**$1,925,433**	**$2,296,174**	**$370,741**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to changing a part-time Animal Control Officer position to a full-time position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is primarily due to funding for new animal licensing software and additional budget capacity for the Revolving Affordable Housing Fund. One-time funding is included to settle unbilled contract services with the Humane Society.

3 Operating Supplies & Equipment - Increase is primarily attributed to carry forward unspent federal funding of Community Development Block Grant awards from the prior year, plus an additional award anticipated at $230,000.

WATER

Engineering & Planning ~ Regulatory Compliance ~ Water Delivery
Production & Quality ~ Customer Service ~ Business Administration

Overview

Marana Water is committed to providing our customers with safe, reliable, efficient water and water reclamation services through utilization of effective industry practices, innovative technology, and the strategic use of water resources. We have an obligation to make sure that our residential customers, business customers and other public entities such as our schools, medical facilities and parks have reliable access to the water they need. Marana is committed to this mission and is taking proactive steps to achieve it.

Fiscal Year 2025-26 Accomplishments

- Development of a leak detection application utilizing expanding AMI infrastructure.
- Pima County agreement to store Santa Cruz effluent in High Plains recharge project.
- Established the Marana Water Newsletter.
- Identified 3 options to partner with CMID to utilize their surface water supplies.
- Developed framework for agreement with BKW Farms for diversion and storage excess or leased effluent in the BKW Farms GSF.

Fiscal Year 2026-27 Goals & Objectives


Continue BOR grant meter replacement project 2543 meters.


Continue service line replacement project.


Continue well rehabilitation program and electrical upgrade program.


Continue SCADA upgrade project.


Acquire ADWR/ADEQ approvals for utilization of CMID surface water. Expedite development of the water use agreement between the Town and CMID.

Key Performance Indicators

Maintain an assured water supply and provide high-quality water infrastructure to meet existing and future customer needs.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Percentage of lost and unaccounted for water	4.79%	< 6%	4.90%	✓	< 6%
Number of water meters replaced system-wide	2100	2000	3500	✓	0
Percentage of preventative v. reactive work activities	95% | 5%	80% | 20%	96% | 4%	✓	80% | 20%
Continuously meet Safe Drinking Water Act Standards for water quality	Met	Meet	Met	✓	Meet

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	36.0	38.0	40.0	2.0
% of town's FTEs			7.87%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Water Operating Fund	$9,964,117	$12,599,181	$12,852,612	$253,431	(1)
Water Capital Fund	2,610,464	31,178,299	35,179,353	4,001,054	(4)
Water Infrastructure	907,874	14,058,085	27,485,026	13,426,941	(4)
Renewable Resources Fund	1,673,318	20,860,369	43,747,270	22,886,901	(4)
Total Budget	**$15,155,773**	**$78,695,934**	**$119,264,261**	**$40,568,327**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$2,998,028	$3,902,337	$4,156,346	$254,009	(1)
Contracted Services	3,473,590	3,696,672	3,665,036	(31,636)	(2)
Operating Supplies & Equipment	3,576,343	3,442,313	3,517,085	74,772	(3)
Capital Outlay	4,759,049	64,390,603	104,810,895	40,420,292	(4)
Debt Service	348,763	3,264,009	3,114,899	(149,110)	(5)
Total Budget	**$15,155,773**	**$78,695,934**	**$119,264,261**	**$40,568,327**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of one new Project Manager position and one new Technology Support Specialist II position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Decrease is due primarily to reduction in number of meters in the meter replacement program, as well as software licenses.

3 Operating Supplies & Equipment - Change is due to WIFA Award for conservation rebates and programming which was completed in the prior year, partially offset by increases in CAP water fees and annual CAGRD membership costs.

4 Capital Outlay - Increase due to additional funding for the Heritage Park Water Plant, the Marana Park PFAS Treatment project, and the Water Reclamation Plant expansion as well as several other capital projects. For more details on the projects, please refer to the Town's Capital Improvement Plan in this document.

5 Debt Service - This item includes annual debt service payments, as well as budget capacity for possible new debt issuance toward the purchase of renewable water resources, or other capital projects, if such financing deemed necessary.

WATER RECLAMATION

Engineering & Planning ~ Regulatory Compliance ~ Wastewater Treatment
Collection ~ Customer Service ~ Business Administration

Overview

Marana Water is committed to providing our customers with safe, reliable, efficient water and water reclamation services through utilization of the effective industry practices, state of the art technology, and the sustainable use of water resources.

Fiscal Year 2025-26 Accomplishments

- Successfully completed Design of Marana WRF Expansion to 3 MGD (Phase 2).
- Successfully completed the construction of North Marana Sewer Interceptor Project (Phase 1).
- Successfully completed the 2nd Screw Press Project construction at Marana WRF.
- Successfully completed the Rillito Vista Lift Station Rehabilitation Project design.
- Clean, CCTV, and perform manhole inspections of the next quarter in the rotation of the sanitary sewer conveyance system (~22 miles).

Fiscal Year 2026-27 Goals & Objectives


Complete the construction of North Marana Sewer Interceptor Project (Phase 2).


Begin construction of Rillito Vista Lift Station Rehabilitation Project.


Begin construction of Marana WRF Expansion to 3 MGD (Phase 2) with an anticipated completion date in calendar year 2028.


Clean, CCTV, and perform manhole inspections of the next quarter in the rotation of the sanitary sewer conveyance system (~22 miles).


Continue to work with local, state, and federal regulatory agencies to maintain compliance and operation of the wastewater reclamation facility and sanitary sewer conveyance system.

Key Performance Indicators

Maintain an assured water supply and provide high-quality water reclamation infrastructure to meet existing and future customer needs.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Number of sanitary sewer system overflows	2	0	0	✓	0
Percentage of preventative v. reactive work activities	97% | 3%	80% | 20%	99%/1%	✓	80% | 20%
Percent of gallons recharged vs received	92%	85%	98%	✓	85%
Continuously meet Aquifer Protection Permit standards for treated water quality	Met	Meet	Met	✓	Meet

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	8.0	9.0	11.0	2.0
% of town's FTEs			2.17%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Water Reclamation Operating Fund	$3,742,431	$6,100,383	$6,786,074	$685,691	(2)
Water Reclamation Capital Fund	7,434,319	22,377,367	11,587,695	(10,789,672)	(4)
Water Reclamation Impact (Post SB)	1,688,209	21,277,402	48,525,564	27,248,162	(4)
Total Budget	**$12,864,959**	**$49,755,152**	**$66,899,333**	**$17,144,181**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$662,946	$872,834	$1,026,554	$153,720	(1)
Contracted Services	986,526	1,895,225	2,510,100	614,875	(2)
Operating Supplies & Equipment	1,292,699	609,392	651,584	42,192	(3)
Capital Outlay	8,411,685	43,376,769	59,609,909	16,233,140	(4)
Debt Service	1,511,103	3,000,932	3,101,186	100,254	(5)
Total Budget	**$12,864,959**	**$49,755,152**	**$66,899,333**	**$17,144,181**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of two new Water Reclamation Operator positions, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services - Increase is due primarily to higher costs associated with system cleaning and repairs, as well as carryforward for emergency overflow basin liner repair.

3 Operating Supplies & Equipment - Increase is primarily due to inflation and higher costs for operating equipment, as well as increased administrative charges related to rate study.

4 Capital Outlay - Funding is included for the Water Reclamation Expansion project which will cost more than original projections. For more details on the projects, please refer to the Town's Capital Improvement Plan in this document.

5 Debt Service - This item includes annual debt service payments, as well as budget capacity for possible new debt issuance toward the purchase of renewable water resources, or other capital projects, if such financing deemed necessary.

AIRPORT

Superintendent ~ Support Staff

Overview

The Airport Department provides the community with a valuable general aviation air transportation resource that is part of the National Air Transportation System and enhances and promotes the aviation industry for the community while maintaining the highest level of safety and professional customer service. The department also markets and leases airport land for aviation related businesses and development.

Fiscal Year 2025-26 Accomplishments

- Completed Environmental Study for future Airport Control Tower.
- Completed Taxiway C Reconstruction Design.
- Completed APMS - Airport Pavement Management System - crack seal and seal coat runway 12-30.

Fiscal Year 2026-27 Goals & Objectives


Air Traffic Control Tower - Design.


Airport Master Plan Update.


Taxiway A Rehabilitation - Design.

Key Performance Indicators

Maximize the economic impact of the airport by identifying and recruiting aviation and non-aviation related industries for business development opportunities.

	FY2025 Actual	FY2026 Target	FY2026 Actual	FY2026 Target Met	FY2027 Target
Total fuel flow revenue	$61,194	$60,000	$64,000	✓	$ 60,000
Total number of corporate jet operations	1,010	1,300	1,340	✓	1,300
Total number of aircraft operations	80,013	80,000	86,581	✓	80,000

✓ Target Met ✘ Target Not Met N/A - New/Previous Measure

Staff Summary	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027
Full-time Equivalents	5.00	5.00	5.00	0.00
% of town's FTEs			0.98%	

Expenditures By Fund	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Airport Operating Fund	$670,019	$743,484	$826,872	$83,388	
Airport Capital Fund	815,630	4,021,874	11,630,495	7,608,621	(3)
Total Budget	**$1,485,649**	**$4,765,358**	**$12,457,367**	**$7,692,009**	

Expenditures by Category	FY2025 Actual	FY2026 Adopted	FY2027 Adopted	Change FY2026 to FY2027	
Personnel & Benefits	$387,257	$421,394	$448,482	$27,088	(1)
Contracted Services	132,500	196,950	212,350	15,400	(2)
Operating Supplies & Equipment	60,080	70,140	71,040	900	(2)
Capital Outlay	905,812	4,076,874	11,725,495	7,648,621	(3)
Total Budget	**$1,485,649**	**$4,765,358**	**$12,457,367**	**$7,692,009**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to higher health care contributions and for performance pay and other adjustments budgeted for fiscal year 2026-2027.

2 Contracted Services and Operating Supplies & Equipment - Increase is due to higher prices for airfield lights and replacements.

3 Capital Outlay - Increase is primarily due to the anticipated start of construction of the Control Tower project. The timing of this project as well as other airport capital projects is determined in coordination with State and Federal agencies.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan section contains a five-year plan for the Town's capital improvements and detailed information on individual projects.

CAPITAL IMPROVEMENT PLAN
Fiscal Year 2026 – 2027 CIP Plan

Overview

The Fiscal Year 2026-2027 Capital Improvement Plan (CIP) forecasts the Town's capital investments over a five-year period. Capital investments involve major Town projects that have at least a five-year useful life and at least a $100,000 total project budget. The CIP is both a fiscal and planning device that allows the Town to inventory and monitor all capital project costs, funding sources, departmental responsibilities, and timing schedules. Each year the CIP is reviewed within the context of ongoing Town, county, state, and federal planning programs and policies as well as the Town's General and Strategic Plans.

Capital improvements may include new construction or an expansion, upgrade, replacement, or other additions designed to improve, conserve, or maintain the value of Town assets or enhance service capacity and/or visual environment. At any given time, the Town has numerous capital projects in various stages that include the following: project planning, site selection, right-of-way acquisition, public hearing, utility relocation, site preparation, project agreement preparation, design, construction, and inspection.

The first year of the CIP, along with any carry-forward of funds from the prior fiscal years, comprise the total budget for each CIP project beginning July 1 of the new fiscal year. The remaining four years of the CIP serve as a financial plan for capital investments. The five-year financial plan is reviewed and updated each year, and the Mayor and Council adopt the capital budget and the five-year financial plan after recommendations from staff and the public.

The CIP committee met during the budget cycle to prioritize all requested CIP projects. The resulting recommendations were presented to the Town Council on February 11, 2026, at the Town Council retreat.

Funding Sources

The CIP incorporates a diverse financing plan. The plan not only utilizes development fees to ensure that new development is paying for costs associated with growth, but also includes funds from the General Fund that allow existing residents to contribute to the many projects that are planned. This is an important balance to maintain when a variety of projects are constructed which will benefit all residents of the community.

Proceeds used for the various capital improvements projects may include:

- Development related impact fees
- Transportation sales tax funds (75% of the Town's construction sales tax dollars are dedicated for transportation improvements)
- Intergovernmental sources including Federal funding, State of Arizona, Pima Association of Governments (PAG), Regional Transportation Authority (RTA)
- Water and sewer utility revenues
- Water Infrastructure Financing Authority (WIFA) loans or other bond financing
- Various grant and third-party contributions
- General Fund revenues and reserves

As shown by the following chart, the largest single CIP funding source comes from bond and loan proceeds at $164.5 million of capital project funding. The proceeds will help ensure the timely construction of several projects that have dedicated funding sources, mostly impact fees, but lack the current cash reserves needed to complete the projects in the planned timeframe. In some instances, debt issued in the current fiscal year will be used to fund the construction of projects that will require 2-3 years to complete.

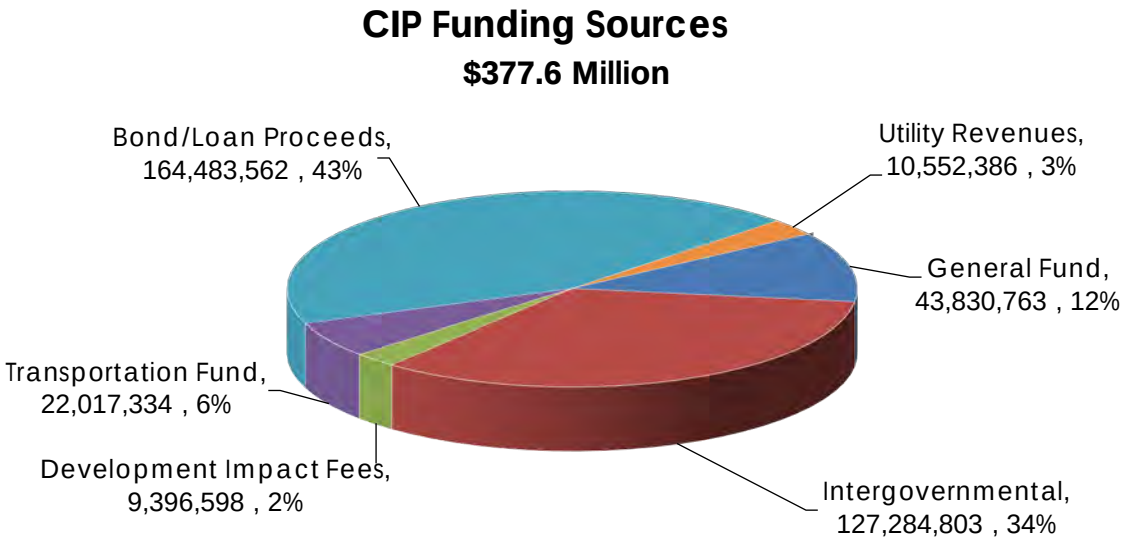
Intergovernmental revenues are the second largest funding source at $127.3 million. These include HURF, RTA and other agency type funds to be used for the Tangerine Road Widening, Phase 2B and the Moore Road – I-10 Traffic Interchange projects. In addition, budget has been included for possible state and federal aviation capital improvement grants.

Utility revenues of $10.6 million will also contribute toward several planned projects which include the expansion and rehabilitation of critical water and sewer infrastructure projects and potential water resource acquisitions and water quality projects.

Development Impact Fees account for $9.4 million of the CIP funding sources. These impact fee revenues are associated with construction and development of new or expanded road, park, water, and sewer related infrastructure.

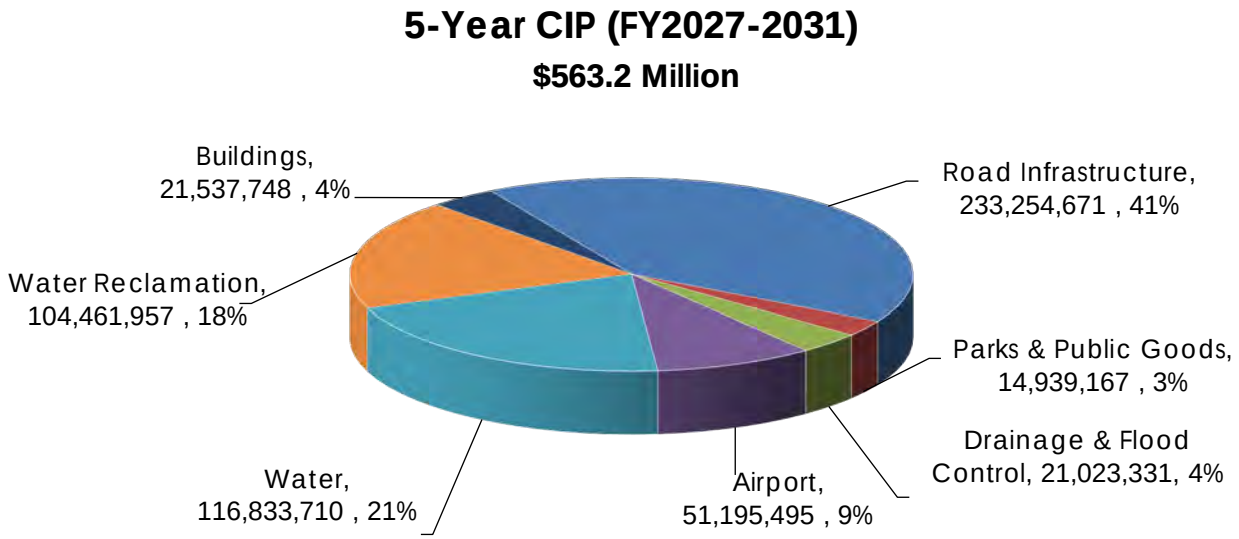
The Transportation Fund accounts for $22 million. This funding source normally provides revenues for most of the Town's road infrastructure projects and the reconstruction of neighborhood subdivisions.

General Fund revenues of $43.8 million will be used for a variety of parks and municipal building projects, including routine maintenance and replacement of existing equipment.

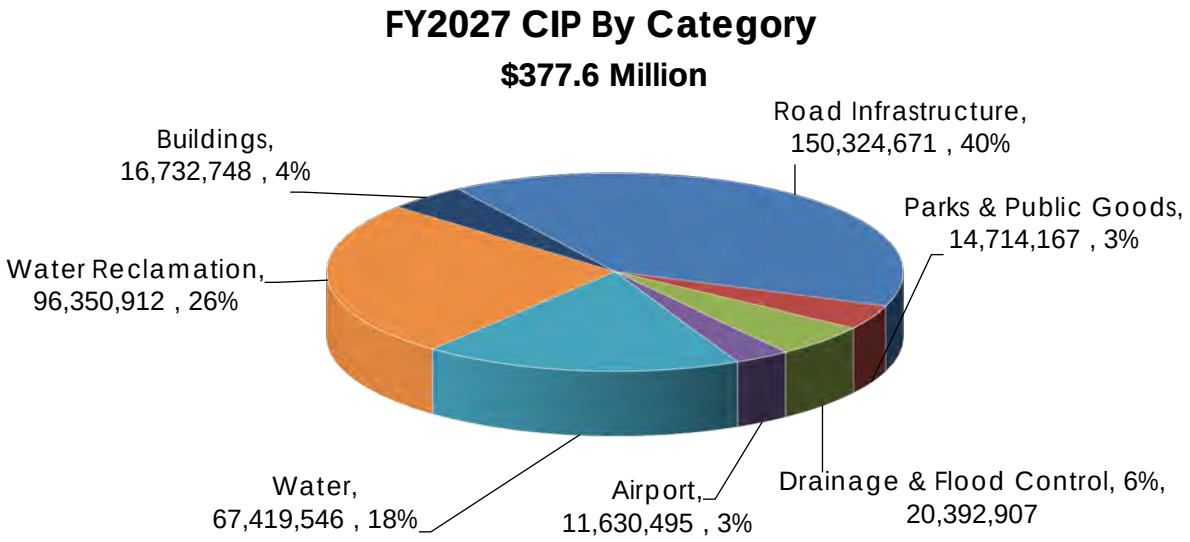


Capital Improvement Plan Summary

The cumulative five-year CIP for the Town of Marana totals $563.2 million from FY2027 through FY2031. The chart below shows the breakdown by CIP category for the five-year period with Road Infrastructure being the largest of the categories at $233.3 million, and Water and Water Reclamation related projects the second largest at $221.3 million.



The recommended fiscal year 2026-2027 CIP totals $377.6 million and is approximately 67% of the recommended annual budget. Water and Water Reclamation projects encompass the largest portion at $163.8 million. Road Infrastructure projects are the second largest at $150.3 million. A breakdown is shown below.



A detailed summary of all CIP projects encompassed in the Town of Marana's five-year CIP program can be found in the following table.

Administration and Operating Budget Impacts

Several positions in the General Fund are directly involved with capital projects and as a result may be funded by capital project funds through reimbursement. Several positions in the Public Works department are directly engaged in design, inspection, contract administration, and project management related to street and drainage, traffic devices, facilities, and other general government capital projects.

An ongoing issue for the Town's long-term financial forecasting is the volume and pace at which capital assets and infrastructure have been added. With each new asset comes an obligation to prepare for the operation, maintenance and eventual replacement of that asset. These responsibilities must be addressed as they affect the annual operating budgets for years to come. The Town of Marana understands the importance of long-term planning and continues to plan for its future.

The Geographic Information Systems (GIS) group of the Information Technology Department, in conjunction with the Public Works Department, implemented an infrastructure inventory and paving management system that assesses the conditions of these assets in an effort to strategically plan for maintenance, and eventual replacement of capital assets. This data allows the Town to do long range financial forecasting to ensure resources are available to replace assets, as well as prioritizing replacement schedules on not only the age of an asset but also on the condition. This data is used to plan for annual operating expenses related to maintaining the Town's infrastructure.

As part of the CIP process all project requests include anticipated operations and maintenance costs for the asset. These costs are calculated using industry standard metrics, project manager's approximation, and estimation from the respective department (if applicable). As new projects are discussed and reviewed by the CIP committee, operating costs are taken into consideration when deciding which projects to advance.

Operation and maintenance costs for approved CIP projects are then programmed into the Town's annual operating budget for the respective fiscal year. The estimated costs for operations and maintenance of each CIP project is described in the project detail section.

FISCAL YEAR 2026-2027
TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

Project Name	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Grand Total
Airport Projects						
Airport Control Tower, Construction		15,400,000				15,400,000
Airport Control Tower, Design	2,421,421					2,421,421
Airport Drainage Master Plan		450,000				450,000
Airport Master Plan Update 2	750,000					750,000
Airport Security Fence		480,000				480,000
Airport, RWY 12-30, Pavement Rehabilitation	67,899					67,899
RWY 30 Safety Mitigate, EA, Design	550,000					550,000
RWY 30 Safety Mitigate, Phase 1, Construction			2,700,000			2,700,000
RWY 30 Safety Mitigate, Phase 2, Construction			4,800,000			4,800,000
RWY 3-21 Rehabilitation, Design-Construction					4,700,000	4,700,000
Taxiway A MITL Rehabilation, Design	150,000					150,000
Taxiway A Rehabilitation, Design	405,000					405,000
Taxiway A Rehabilitation, MITL, Construction				5,500,000		5,500,000
Taxiway C Reconstruction	186,175					186,175
Taxiway C Reconstruction, Construction		2,750,000				2,750,000
TWY B, E, Lighting Upgrade, Construction				2,500,000		2,500,000
TWY B, E, Lighting Upgrade, Design			285,000			285,000
West Apron Reconstruction Phase 1, Construction	2,300,000					2,300,000
West Apron Reconstruction Phase 2, Construction	4,800,000					4,800,000
Buildings Projects						
Court Room 2, Remodel	1,387,547					1,387,547
Ed Honea MMC Space Optimization	9,760,000	4,805,000				14,565,000
Marana Public Safety Facility	141,003					141,003
MMC Generator Upgrade	1,826,418					1,826,418
MMC HVAC Mechanical Systems Upgrade	1,684,679					1,684,679
MOC Fleet Warehouse Roof, HVAC Replacement	33,101					33,101
MOC Generator Replacement	1,550,000					1,550,000
MOC Workspace Enhancements	350,000					350,000

FISCAL YEAR 2026-2027
TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

Project Name	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Grand Total
Drainage & Flood Control Projects						
Air Commerce Drainage Improvements		630,424				630,424
Barnett Channel	8,730,986					8,730,986
Marana Channel	1,661,921					1,661,921
Saguaro Bloom Channel Improvements	10,000,000					10,000,000
Parks & Public Goods Projects						
Air Commerce Way Monument	115,692					115,692
El Rio Disc Golf	470,540					470,540
El Rio Preserve Expansion	268,693					268,693
El Rio Recreation Area Parking Lot	335,611					335,611
Gladden Farms Bike Park	1,700,000					1,700,000
Heritage House Rehabilitation	250,000					250,000
Heritage Park Food Court	100,000					100,000
Honea Heights Emergency Sewer Program	75,000	75,000	75,000	75,000		300,000
Honea Heights Park East	956,413					956,413
Mandarina Community Park	350,000					350,000
Marana Community Center and Aquatic Complex	1,000,000					1,000,000
Ora Mae Harn Park Expansion	660,000					660,000
Ora Mae Harn Park Remediation	50,000					50,000
Saguaro Bloom Community Park, Phase 2	6,764,593					6,764,593
Tangerine Sky Park, Phase 2	1,548,625					1,548,625
Tortolita Trail Expansion	69,000					69,000

FISCAL YEAR 2026-2027
TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

Project Name	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Grand Total
Road Infrastructure Projects						
Adonis Road Extension, Phase 2	717,466	9,450,000				10,167,466
Avra Valley Road, Sanders Road Intersection	100,000	1,000,000				1,100,000
Ed Honea MMC Additional Parking	600,000					600,000
I-10 Cortaro Road Traffic Interchange	10,000,000					10,000,000
Ina Road-Meredith Boulevard Median Modifications	518,385					518,385
Luckett Road Extension	3,300,000	18,000,000				21,300,000
Marana Gateway Monument Signage	862,623	200,000				1,062,623
Marana Road Traffic Interchange	7,000,000	6,200,000				13,200,000
Moore Road - I-10, Traffic Interchange	25,000,000		5,000,000			30,000,000
Moore Road Rehabilitation, Sanders Road to I-10		700,000				700,000
North Marana Pavement Rehabilitation, Phase 2		550,000				550,000
Orange Grove Road Underpass Improvements	200,000	2,000,000				2,200,000
Rillito Village Trail Drainage Improvements		1,700,000				1,700,000
Sandario Pedestrian Access	800,000					800,000
Sanders Road Drainage Improvements	2,406,819					2,406,819
Tangerine Farms Road, Marana Road - I-10 Extension	10,418,066	30,030,000				40,448,066
Tangerine Road Widening, Phase 2A	21,063,499					21,063,499
Tangerine Road Widening, Phase 2B	54,600,000					54,600,000
Tangerine Traffic Interchange Improvements	11,709,959					11,709,959
Thornydale Road North Widening		100,000		8,000,000		8,100,000
Twin Peaks Road, Rattlesnake Pass Widening	1,027,854					1,027,854

FISCAL YEAR 2026-2027
TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

Project Name	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Grand Total
Water Projects						
B-Zone Booster and Transmission Line		396,424				396,424
B-Zone Reservoir				67,860	25,000	92,860
Continental Reserve 24-inch Tie-in	3,270,844					3,270,844
C-Zone Booster				244,094		244,094
Hartman Booster Station Electrical Upgrade	408,285					408,285
Heritage Park PFAS Treatment	1,827,249	17,561,838				19,389,087
Heritage Park Water Plant	16,069,112					16,069,112
Marana Park PFAS Treatment	15,537,339	9,274,343				24,811,682
Marana Park Reservoir	29,707					29,707
Marana Park Well, Booster and Electrical Upgrade	285,180					285,180
New Renewable Water Resource Acquisition	7,101,267					7,101,267
NW Recharge, Recovery, and Delivery System	7,522,063					7,522,063
NW Recharge, Recovery, and Delivery System Airport	3,000,000					3,000,000
Picture Rocks Interconnect	2,733,711					2,733,711
Pioneer Well Electrical Upgrade	320,000					320,000
Pioneer Well PFAS Treatment	2,276,397	9,000,000				11,276,397
Sanders Road 24-inch Water Line	356,095			6,053,905		6,410,000
SCADA and Integrated Telemetry	2,337,049	350,000	350,000	350,000		3,387,049
Tangerine 16-Inch with Break Tanks	192,498				660,700	853,198
Tangerine Farms Road 12-inch Water Line	235,000	1,800,000				2,035,000
Water Field Office	3,207,796	2,500,000				5,707,796
Water Line Replacements	429,954	120,000	120,000	120,000		789,954
Well Rehabilitation Program	280,000	140,000	140,000	140,000		700,000
Water Reclamation Projects						
Clark Farms Sewer Interceptor	5,809,844	5,172,277				10,982,121
Marana WRF, Screw Press 2	25,000					25,000
North Marana Sewer Interceptor	5,911,748					5,911,748
Recharge Basins Phase II	8,594,077					8,594,077
Rillito Vista Lift Station Upgrade	1,833,333					1,833,333
Saguaro Bloom Lift Station Pump Replacement	200,000					200,000
Sewer Conveyance System Rehabilitation	1,547,607	292,192	292,192	292,192	292,192	2,716,375
Stingray Sewer Interceptor	303,451		300,000	120,000	1,350,000	2,073,451
WRF Phase 2	72,125,852					72,125,852
Grand Total	**377,565,446**	**141,127,498**	**14,062,192**	**23,463,051**	**7,027,892**	**563,246,079**

Airport Control Tower, Design - (AP043)

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design a new Air Traffic Control Tower, including 45,684 square foot entrance road, parking lot with eleven parking bays, utility connections and sewer septic system.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	2,617.2	196.2	2,421.0	-	-	-	-	2,421.0
Total:	**2,617.2**	**196.2**	**2,421.0**	**-**	**-**	**-**	**-**	**2,421.0**

Airport Control Tower, Construction

Est. Completion: FY 2028

Location: Marana Regional Airport

Description: Construct a new Air Traffic Control Tower including 45,684 square foot entrance road, parking lot with eleven parking bays, utility connections and sewer septic system.

Operating Budget Impact: Annual O&M cost of $62,400

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	15,400.0	-	-	15,400.0	-	-	-	15,400.0
Total:	**15,400.0**	**-**	**-**	**15,400.0**	**-**	**-**	**-**	**15,400.0**

Airport Drainage Master Plan - (AP027)

Est. Completion: FY 2028

Location: Marana Regional Airport

Description: Prepare a new airport drainage study, including considerations for area reconstructed since the last drainage study was done in 2007.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	450.0	-	-	450.0	-	-	-	450.0
Total:	**450.0**	**-**	**-**	**450.0**	**-**	**-**	**-**	**450.0**

Airport Master Plan Update 2

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: The last Airport Master Plan was completed in February 2017 and requires updating to reflect current and future airport operations and needs.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	750.0	-	750.0	-	-	-	-	750.0
Total:	**750.0**	**-**	**750.0**	**-**	**-**	**-**	**-**	**750.0**

Airport Security Fence

Est. Completion: FY 2028

Location: Marana Regional Airport

Description: Design, survey and construct approximately 4,000 linear feet of chain link security fence.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	480.0	-	-	480.0	-	-	-	480.0
Total:	**480.0**	**-**	**-**	**480.0**	**-**	**-**	**-**	**480.0**

Airport, RWY 12-30, Pavement Rehabilitation

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design and construction to preserve the lifespan of the existing runway pavement section.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	100.1	32.1	68.0	-	-	-	-	68.0
Total:	**100.1**	**32.1**	**68.0**	**-**	**-**	**-**	**-**	**68.0**

Runway 3-21, Rehabilitation, Design, Construction

Est. Completion: FY 2031

Location: Marana Regional Airport

Description: Design and construction for the pavement rehabilitation of Runway 3-21 which is 292,500 square feet.

Operating Budget Impact: $7,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	4,700.0	-	-	-	-	-	4,700.0	4,700.0
Total:	**4,700.0**	**-**	**-**	**-**	**-**	**-**	**4,700.0**	**4,700.0**

Runway 30 Safety Mitigation, EA, Design

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Environmental assessment and design for Runway 30 safety area mitigation EMAS (Engineered Material Arresting System, 700 linear feet x 400 linear feet).

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	550.0	-	550.0	-	-	-	-	550.0
Total:	**550.0**	**-**	**550.0**	**-**	**-**	**-**	**-**	**550.0**

Runway 30 Safety Mitigation, Phase 1, Construction

Est. Completion: FY 2029

Location: Marana Regional Airport

Description: Runway 30 Phase 1 construction (700 linear feet x 400 linear feet) site preparation, base installation and obstruction mitigation for RSA (Runway Safety Area) improvements.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	2,700.0	-	-	-	2,700.0	-	-	2,700.0
Total:	**2,700.0**	**-**	**-**	**-**	**2,700.0**	**-**	**-**	**2,700.0**

Runway 30 Safety Mitigation, Phase 2, Construction

Est. Completion: FY 2029

Location: Marana Regional Airport

Description: Runway 30 Phase 2 construction and final grading for an EMAS (Engineered Material Arresting System, 700 linear feet x 400 linear feet) for the RSA (Runway Safety Area) improvements.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	4,800.0	-	-	-	4,800.0	-	-	4,800.0
Total:	**4,800.0**	**-**	**-**	**-**	**4,800.0**	**-**	**-**	**4,800.0**

Taxiway A Medium Intensity Taxiway Lights (MITL) Rehabilitation, Design

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design the reconstruction of Taxiway A (50 linear feet x 8,000 linear feet) and new Medium Intensity Taxiway Lights.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	150.0	-	150.0	-	-	-	-	150.0
Total:	**150.0**	**-**	**150.0**	**-**	**-**	**-**	**-**	**150.0**

Taxiway A Rehabilitation, Design

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design to rehabilitate Taxiway A (50 linear feet x 8,000 linear feet) to address pavement deterioration issues.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	405.0	-	405.0	-	-	-	-	405.0
Total:	**405.0**	**-**	**405.0**	**-**	**-**	**-**	**-**	**405.0**

Taxiway A Rehabilitation, Construction

Est. Completion: FY 2030

Location: Marana Regional Airport

Description: Reconstruction of Taxiway A and replacement of accompanying Medium Intensity Taxiway Lights.

Operating Budget Impact: $3,500 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	5,500.0	-	-	-	-	5,500.0		5,500.0
Total:	**5,500.0**	**-**	**-**	**-**	**-**	**5,500.0**	**-**	**5,500.0**

Taxiways B and E Lighting Upgrade, Design

Est. Completion: FY 2029

Location: Marana Regional Airport

Description: Design to replace outdated Medium Intensity Taxiway Lights on Taxiways B and E.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	285.0	-	-	-	285.0	-	-	285.0
Total:	**285.0**	**-**	**-**	**-**	**285.0**	**-**	**-**	**285.0**

Taxiways B and E Lighting Upgrade, Construction

Est. Completion: FY 2030

Location: Marana Regional Airport

Description: Construction to replace outdated Medium Intensity Taxiway Lights on Taxiways B and E.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	2,500.0	-	-	-	-	2,500.0	-	2,500.0
Total:	**2,500.0**	**-**	**-**	**-**	**-**	**2,500.0**	**-**	**2,500.0**

Taxiway C Reconstruction, Design - (AP035)

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design for the reconstruction of Taxiway C (40 ft x 2,700 ft) to improve pavement on the taxiway.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	399.9	212.9	187.0	-	-	-	-	187.0
Total:	**399.9**	**212.9**	**187.0**	**-**	**-**	**-**	**-**	**187.0**

Taxiway C Reconstruction, Construction

Est. Completion: FY 2029

Location: Marana Regional Airport

Description: Reconstruction of Taxiway C to address deteriorating pavement.

Operating Budget Impact: $3,500 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	2,750.0	-	-	-	2,750.0	-	-	2,750.0
Total:	**2,750.0**	**-**	**-**	**-**	**2,750.0**	**-**	**-**	**2,750.0**

West Apron Reconstruction Phase 1, Construction - (AP033)

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Reconstruction Phase 1 of the West Hangar Apron, including drainage improvements.

Operating Budget Impact: $2,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	2,300.0	-	2,300.0	-	-	-	-	2,300.0
Total:	**2,300.0**	**-**	**2,300.0**	**-**	**-**	**-**	**-**	**2,300.0**

West Apron Reconstruction Phase 2, Construction

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Reconstruction Phase 2 of the West Hangar Apron including drainage improvements.

Operating Budget Impact: $2,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Airport Capital Fund	4,800.0	-	4,800.0	-	-	-	-	4,800.0
Total:	**4,800.0**	**-**	**4,800.0**	**-**	**-**	**-**	**-**	**4,800.0**

Court Room 2, Remodel

Est. Completion: FY 2027

Location: Marana Municipal Complex Courthouse

Description: Improve courtroom #2 to allow for usage other than video court. Raise the Judge's bench and provide additional seating for witnesses and court observers. The project includes an evaluation for ADA accessibility.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	1,460.7	73.2	1,387.5	-	-	-	-	1,387.5
Total:	**1,460.7**	**73.2**	**1,387.5**	**-**	**-**	**-**	**-**	**1,387.5**

Ed Honea MMC Space Optimization

Est. Completion: FY 2028

Location: Marana Municipal Complex

Description: Optimizing space at the Ed Honea Marana Municipal Complex in Buildings A and B. This includes office size reductions, minimal remodeling, and cubicle standardization to meet the standards in the Facility Master Plan.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	14,565.1	0.1	9,760.0	4,805.0	-	-	-	14,565.0
Total:	**14,565.1**	**0.1**	**9,760.0**	**4,805.0**	**-**	**-**	**-**	**14,565.0**

Marana Public Safety Facility

Est. Completion: FY 2027

Location: Marana Municipal Complex Campus

Description: Construct shaded seating area, add directional signage, safety improvements, erosion protection at south basin, and lighting between the Police Department and parking lot.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	650.2	509.2	141.0	-	-	-	-	141.0
Total:	**650.2**	**509.2**	**141.0**	**-**	**-**	**-**	**-**	**141.0**

Ed Honea MMC Generator Upgrade - (FA109)

Est. Completion: FY 2027

Location: Marana Municipal Complex

Description: Replace existing generator with a larger one.

Operating Budget Impact: $4,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	2,042.5	216.1	1,826.4	-	-	-	-	1,826.4
Total:	**2,042.5**	**216.1**	**1,826.4**	**-**	**-**	**-**	**-**	**1,826.4**

Ed Honea MMC HVAC Mechanical Systems Upgrade - (FA112)

Est. Completion: FY 2027

Location: Marana Municipal Complex

Description: Upgrade the existing HVAC system at the Marana Municipal Complex.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	154.8	79.4	75.4	-	-	-	-	75.4
General Fund	1,604.2	4.2	1,600.0	-	-	-	-	1,600.0
Grants	18.6	9.3	9.3	-	-	-	-	9.3
Total:	**1,777.6**	**92.9**	**1,684.7**	**-**	**-**	**-**	**-**	**1,684.7**

MOC Fleet Warehouse Roof, HVAC Replacement (FA110)

Est. Completion: FY 2027

Location: Marana Operations Center

Description: Remove existing coolers and roof decking and replace with a new AC system and roof.

Operating Budget Impact: $7,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	1,033.6	1,000.5	33.1	-	-	-	-	33.1
Total:	**1,033.6**	**1,000.5**	**33.1**	**-**	**-**	**-**	**-**	**33.1**

MOC Generator Replacement - (FA114)

Est. Completion: FY 2027

Location: Marana Operations Center

Description: Generator design and replacement at the Marana Operations Center.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	1,600.3	50.3	1,550.0	-	-	-	-	1,550.0
Total:	**1,600.3**	**50.3**	**1,550.0**	**-**	**-**	**-**	**-**	**1,550.0**

MOC Workspace Enhancements

Est. Completion: FY 2027

Location: Marana Operations Center

Description: Construct four new office spaces with furnishings. Replace current flooring with new carpeting, add an integrated acoustic sound-dampening system to mitigate sound within the building.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	350.0	-	350.0	-	-	-	-	350.0
Total:	**350.0**	**-**	**350.0**	**-**	**-**	**-**	**-**	**350.0**

Air Commerce Way Monument

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design and construct a monument at Air Commerce Way and Ajo Road.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	286.8	171.1	115.7	-	-	-	-	115.7
Total:	**286.8**	**171.1**	**115.7**	**-**	**-**	**-**	**-**	**115.7**

El Rio Disc Golf - (PK031)

Est. Completion: FY 2027

Location: East of the El Rio Riparian Area

Description: Construct an 18 hole disc golf course east of the El Rio Riparian Area. The course will be accompanied by a parking lot, providing safe accessibility to the course.

Operating Budget Impact: $15,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	142.6	70.1	72.5	-	-	-	-	72.5
Park Impact Fund	400.0	2.0	398.0	-	-	-	-	398.0
Total:	**542.6**	**72.1**	**470.5**	**-**	**-**	**-**	**-**	**470.5**

El Rio Preserve Expansion - (PK038)

Est. Completion: FY 2027

Location: El Rio Preserve

Description: Improve the quality of the lake by making it deeper and adding movement with an aeration system. An additional island will be added to the lake and the shoreline surrounding the lake will be improved.

Operating Budget Impact: $20,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	424.3	155.6	268.7	-	-	-	-	268.7
Total:	**424.3**	**155.6**	**268.7**	**-**	**-**	**-**	**-**	**268.7**

El Rio Recreation Area Parking Lot - (PK032)

Est. Completion: FY 2027

Location: El Rio Riparian Area

Description: Construct a parking facility to provide parking for the El Rio Recreation area to prevent excessive street parking in the neighborhood.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	274.8	143.4	131.4	-	-	-	-	131.4
Park Impact Fund	204.2	-	204.2	-	-	-	-	204.2
Total:	**479.0**	**143.4**	**335.6**	**-**	**-**	**-**	**-**	**335.6**

Gladden Farms Bike Park

Est. Completion: FY 2027

Location: Gladden Farms Park

Description: Design and construct a bike park of approximately 12 acres to include a parking lot, ramada, restroom and path connecting to the Chuck Huckleberry Loop.

Operating Budget Impact: $6,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	498.6	-	498.6	-	-	-	-	498.6
Park Impact Fund	1,201.4	-	1,201.4	-	-	-	-	1,201.4
Total:	**1,700.0**	**-**	**1,700.0**	**-**	**-**	**-**	**-**	**1,700.0**

Heritage House Rehabilitation

Est. Completion: FY 2027

Location: Heritage River Park

Description: Enhance the useability of this space by improving accessibility, classrooms, meeting spaces, and the HVAC system. Design and provide facilities to display and store historical items.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	273.2	23.2	250.0	-	-	-	-	250.0
Total:	**273.2**	**23.2**	**250.0**	**-**	**-**	**-**	**-**	**250.0**

Heritage Park Food Court

Est. Completion: FY 2027

Location: Gladden Farms, Heritage Park

Description: Design and construct a food court facility which includes picnic tables, lighting, shade for dining, a restroom, a stage to host entertainment events, and a parking lot.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	126.5	26.5	100.0	-	-	-	-	100.0
Total:	**126.5**	**26.5**	**100.0**	**-**	**-**	**-**	**-**	**100.0**

Honea Heights Emergency Sewer Program - (CD006)

Est. Completion: FY 2030

Location: Honea Heights Subdivision

Description: Emergency hookups to the sewer line for residents whose septic tanks have failed.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	550.6	250.6	75.0	75.0	75.0	75.0	-	300.0
Total:	**550.6**	**250.6**	**75.0**	**75.0**	**75.0**	**75.0**	**-**	**300.0**

Honea Heights Park, East - (PK039)

Est. Completion: FY 2027

Location: Honea Heights Park

Description: Design and construct a basketball court, a restroom and expanded parking to provide additional paved parking spaces.

Operating Budget Impact: $10,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Park Impact Fund	1,111.7	155.3	956.4	-	-	-	-	956.4
Total:	**1,111.7**	**155.3**	**956.4**	**-**	**-**	**-**	**-**	**956.4**

Mandarina Community Park

Est. Completion: FY 2027

Location: Between Adonis and I-10 Frontage Roads, in alignment with Moore Road

Description: Design and construct a park of approximately 25 acres which will include playgrounds, soccer fields, pickleball courts and other park amenities.

Operating Budget Impact: $30,000 Annual O&M costs

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Park Impact Fund	350.0	-	350.0	-	-	-	-	350.0
Total:	**350.0**	**-**	**350.0**	**-**	**-**	**-**	**-**	**350.0**

Marana Aquatic and Recreation Center - (PK035)

Est. Completion: FY 2027

Location: Northeast corner of Bill Gaudette Drive and Marana Main Street

Description: Construct a large multi-generational recreation facility to include; exercise/fitness facilities, multi-use gymnasium space, classroom and meeting space, indoor walking track, and other recreation amenities.

Operating Budget Impact: $3,000,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	53.7	53.7	-	-	-	-	-	-
1/2 Cent Sales Tax	63,429.1	62,429.1	1,000.0	-	-	-	-	1,000.0
Total:	**63,482.8**	**62,482.8**	**1,000.0**	**-**	**-**	**-**	**-**	**1,000.0**

Ora Mae Harn Park Expansion

Est. Completion: FY 2027

Location: Ora Mae Harn Park

Description: Replace existing restrooms, expand on-site parking, create additional pickleball courts, replace existing playground structures, expand existing dog park, construct additional shade structures and a new park entry marquee.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Park Impact Fund	660.0	-	660.0	-	-	-	-	660.0
Total:	**660.0**	**-**	**660.0**	**-**	**-**	**-**	**-**	**660.0**

Ora Mae Harn Park Remediation, Phase I

Est. Completion: FY 2027

Location: Ora Mae Harn Park

Description: Renovate Ora Mae Harn Park including removal of swimming pool area and improve the space with new amenities.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	318.1	268.1	50.0	-	-	-	-	50.0
Total:	**318.1**	**268.1**	**50.0**	**-**	**-**	**-**	**-**	**50.0**

Saguaro Bloom Community Park, Phase 2 - (PK040)

Est. Completion: FY 2027

Location: Saguaro Bloom Subdivision

Description: Complete park buildout to comply with elements identified in Parks 2020-2030 Master Plan. Elements include diamond fields, one rectangular field, and additional parking.

Operating Budget Impact: $5,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	2,150.9	3.3	2,147.6	-	-	-	-	2,147.6
Park Impact Fund	5,004.1	387.2	4,616.9	-	-	-	-	4,616.9
Total:	**7,155.0**	**390.5**	**6,764.5**	**-**	**-**	**-**	**-**	**6,764.5**

Tangerine Sky Park Phase 2 - (PK041)

Est. Completion: FY 2027

Location: Tangerine Sky Community Park

Description: Build a new splash pad, add a shade pavilion over basketball court, and expand parking.

Operating Budget Impact: $23,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	1,693.3	144.7	1,548.6	-	-	-	-	1,548.6
Total:	**1,693.3**	**144.7**	**1,548.6**	**-**	**-**	**-**	**-**	**1,548.6**

Tortolita Trail Expansion

Est. Completion: FY 2027

Location: Tortolita Preserve, West Moore Road

Description: Expand trail by adding over 3 miles to the existing Tortolita Trail loop. Use existing topography and conditions to create additional opportunities for hiking, mountain bike and horseback riding, and trail running.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	69.0	-	69.0	-	-	-	-	69.0
Total:	**69.0**	**-**	**69.0**	**-**	**-**	**-**	**-**	**69.0**

Air Commerce Drainage Improvements

Est. Completion: FY 2028

Location: Marana Regional Airport

Description: Installation of a new storm drain manhole over the existing storm drain at Air Commerce Way to improve drainage at the Marana Air Commerce Park, a subdivision owned by the Town.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	630.4	-	-	630.4	-	-	-	630.4
Total:	**630.4**	**-**	**-**	**630.4**	**-**	**-**	**-**	**630.4**

Barnett Channel

Est. Completion: FY 2027

Location: Barnett Road from Interstate 10 to the Santa Cruz River

Description: Construct a linear park that will also function as a drainage channel along the existing Barnett Road, from the Santa Cruz River to the Central Arizona Project Canal. Convey major floodwaters from the Tortolita Fan to the river to remove regional flooding issues that affect northwest Marana.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	2,500.0	-	2,500.0	-	-	-	-	2,500.0
Other Capital Fund	7,181.8	950.9	6,230.9	-	-	-	-	6,230.9
Total:	**9,681.8**	**950.9**	**8,730.9**	**-**	**-**	**-**	**-**	**8,730.9**

Marana Channel

Est. Completion: FY 2027

Location: Marana Road

Description: Construct a drainage channel along the Marana Road alignment with the public Right of Way and conveying flows to the Santa Cruz River.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	1,714.6	52.7	1,661.9	-	-	-	-	1,661.9
Total:	**1,714.6**	**52.7**	**1,661.9**	**-**	**-**	**-**	**-**	**1,661.9**

Saguaro Bloom Channel Improvements

Est. Completion: FY 2027

Location: Southern border of Saguaro Bloom subdivision

Description: Address current core deficiencies of rill erosion, shotcrete panel failures, and failure of riprap spillways which lead to head cutting and soil erosion. Improvements will bring channel features up to intended level of functionality and minimize future maintenance needs and repairs.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	10,000.0	-	10,000.0	-	-	-	-	10,000.0
Total:	**10,000.0**	**-**	**10,000.0**	**-**	**-**	**-**	**-**	**10,000.0**

Adonis Road Extension, Phase 2 - (ST089)

Est. Completion: FY 2028

Location: Adonis Road just north of Tangerine Road

Description: Extend Adonis Road, west of Mandarina Boulevard, continuing east to Tangerine Road. Construct an all-weather access four-lane divided roadway with street lighting, drainage improvements, sidewalks, ADA facilities, multi-use lanes, and a shared-use path.

Operating Budget Impact: $2,270 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	11,091.3	923.8	717.5	9,450.0	-	-	-	10,167.5
Total:	**11,091.3**	**923.8**	**717.5**	**9,450.0**	**-**	**-**	**-**	**10,167.5**

Avra Valley Road, Sanders Road Intersection

Est. Completion: FY 2028

Location: Adonis Road just north of Tangerine Road

Description: Conduct a Traffic Alternatives Assessment to develop improvement concepts for the intersection. Construct improvements at the intersection to resolve severe peak hour congestion.

Operating Budget Impact: $2,270 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	1,100.0	-	100.0	1,000.0	-	-	-	1,100.0
Total:	**1,100.0**	**-**	**100.0**	**1,000.0**	**-**	**-**	**-**	**1,100.0**

Ed Honea MMC Additional Parking

Est. Completion: FY 2027

Location: Marana Municipal Complex

Description: Construct additional parking lot of approximately 200 parking spaces on the northeast corner of Barnett and Civic Center Drive.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	629.8	29.8	600.0	-	-	-	-	600.0
Total:	**629.8**	**29.8**	**600.0**	**-**	**-**	**-**	**-**	**600.0**

I-10 Cortaro Road Traffic Interchange

Est. Completion: FY 2027

Location: Cortaro Road and I-10

Description: Design and construct a new grade separated traffic interchange at the intersection of Cortaro Road and I-10.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	10,260.0	260.0	10,000.0	-	-	-	-	10,000.0
Total:	**10,260.0**	**260.0**	**10,000.0**	**-**	**-**	**-**	**-**	**10,000.0**

Ina Road-Meredith Boulevard, Median Modifications

Est. Completion: FY 2027

Location: Intersection of Ina Road and Meredith Boulevard

Description: Modifications to the existing medians are being made to improve sight lines for vehicles that are turning left from Ina Road at Meredith Boulevard.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	567.4	49.0	518.4	-	-	-	-	518.4
Total:	**567.4**	**49.0**	**518.4**	**-**	**-**	**-**	**-**	**518.4**

Luckett Road Extension

Est. Completion: FY 2028

Location: Northwest of Luckett Road and Hardin Road intersection

Description: Design and construct a rural connector roadway to provide access from a new data center to Pinal Airpark Road.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	21,300.0	-	3,300.0	18,000.0	-	-	-	21,300.0
Total:	**21,300.0**	**-**	**3,300.0**	**18,000.0**	**-**	**-**	**-**	**21,300.0**

Marana Gateway Monument Signage

Est. Completion: FY 2028

Location: Town wide

Description: This project will include a series of monument signs located on Ina, Tangerine and Twin Peaks Roads near the I-10 interchanges.

Operating Budget Impact: $1,000 Annual O&M costs

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
General Fund	758.9	96.3	662.6	-	-	-	-	662.6
Other Capital Fund	400.0	-	200.0	200.0	-	-	-	400.0
Total:	**1,158.9**	**96.3**	**862.6**	**200.0**	**-**	**-**	**-**	**1,062.6**

Marana Road Traffic Interchange - (ST064)

Est. Completion: FY 2028

Location: Marana Road and I-10

Description: Construct two additional lanes of travel to address congestion at the Marana Road I-10 interchange. Project will include frontage road access, exit realignment and restriping of the intersection.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Northwest Benefit Area Impact Fee Fund	6,753.0	-	3,800.0	2,953.0	-	-	-	6,753.0
Other Agency Fund	3,000.0	-	3,000.0	-	-	-	-	3,000.0
Transportation Fund	3,447.0	-	200.0	3,247.0	-	-	-	3,447.0
Total:	**13,200.0**	**-**	**7,000.0**	**6,200.0**	**-**	**-**	**-**	**13,200.0**

Moore Road - I-10, Traffic Interchange

Est. Completion: FY 2029

Location: Moore Road and I-10

Description: Design and construct a new grade separated traffic interchange at the intersection of Moore Road and I-10.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	30,000.0	-	25,000.0	-	5,000.0	-	-	30,000.0
Total:	**30,000.0**	**-**	**25,000.0**	**-**	**5,000.0**	**-**	**-**	**30,000.0**

Moore Road Rehabilitation, Sanders Road to I-10

Est. Completion: FY 2028

Location: Moore Road from Sanders Road to I-10

Description: Rehabilitation treatment of Moore Road will include micro milling followed by rubberized chip application.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	700.0	-	-	700.0	-	-	-	700.0
Total:	**700.0**	**-**	**-**	**700.0**	**-**	**-**	**-**	**700.0**

North Marana Pavement Rehabilitation, Phase 2

Est. Completion: FY 2028

Location: Silverbell Road, Write Way, Linda Lane, Imogene Place, Phyllis Drive, North Marana.

Description: Rehabilitate sections of the Town's roadways overall condition including the application of surface treatments, reconstruction of an intersection and removal of cattle guard.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	550.0	-	-	550.0	-	-	-	550.0
Total:	**550.0**	**-**	**-**	**550.0**	**-**	**-**	**-**	**550.0**

Orange Grove Road Underpass Improvements

Est. Completion: FY 2028

Location: Orange Grove Road - I-10 Underpass

Description: Conduct a study to identify best design to modify drainage at that underpass. Ultimately, the project will include at minimum replacement of existing pumps, while possibly including pipe upgrades, higher capacity pumps and an expanded electrical system.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	2,200.0	-	200.0	2,000.0	-	-	-	2,200.0
Total:	**2,200.0**	**-**	**200.0**	**2,000.0**	**-**	**-**	**-**	**2,200.0**

Rillito Village Trail Drainage Improvements

Est. Completion: FY 2028

Location: Rillito Village Trail from Tangerine Farms Road to Frontage Road

Description: Repair failed sections and correct drainage issues to remove standing water within the Right Of Way.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	1,700.0	-	-	1,700.0	-	-	-	1,700.0
Total:	**1,700.0**	**-**	**-**	**1,700.0**	**-**	**-**	**-**	**1,700.0**

Sandario Pedestrian Access

Est. Completion: FY 2027

Location: Sandario Road from Barnett Road to Bill Gaudett Road

Description: Construct a new path/sidewalk to provide continuous connectivity to destinations and amenities along Sandario Road to Downtown Marana. Provide a safe route and crossings for pedestrians to access community spaces and resources.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Capital Fund	153.5	53.5	100.0	-	-	-	-	100.0
Transportation Fund	700.0	-	700.0	-	-	-	-	700.0
Total:	**853.5**	**53.5**	**800.0**	**-**	**-**	**-**	**-**	**800.0**

Sanders Road Drainage Improvements - (ST112)

Est. Completion: FY 2027

Location: Sanders Road, Emigh to Twin Peaks

Description: Construct drainage and safety enhancement along Sanders road between Emigh and Twin Peaks road. Create an all weather crossing at Twin Peaks and Sanders Road replacing current dip section.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	2,531.3	124.5	2,406.8	-	-	-	-	2,406.8
Total:	**2,531.3**	**124.5**	**2,406.8**	**-**	**-**	**-**	**-**	**2,406.8**

Tangerine Farms Road Extension - (ST097)

Est. Completion: FY 2028

Location: Tangerine Farms Road from Barnett Road to Interstate 10

Description: This project will be a four lane divided roadway of Tangerine Farms from Barnett Road to Interstate 10 with sidewalks, a path, landscaping, and lighting.

Operating Budget Impact: $1,500 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
North Benefit Area Impact Fee Fund	84.0	-	84.0	-	-	-	-	84.0
Northwest Benefit Area Impact Fee Fund	7,455.2	294.7	925.6	6,234.9	-	-	-	7,160.5
Other Capital Fund	2,400.0	-	2,400.0	-	-	-	-	2,400.0
Transportation Fund	30,803.6	0.1	7,008.5	23,795.0	-	-	-	30,803.5
Total:	**40,742.8**	**294.8**	**10,418.1**	**30,029.9**	**-**	**-**	**-**	**40,448.0**

Tangerine Road Widening, Phase 2A - (ST098)

Est. Completion: FY 2027

Location: Tangerine Road from I-10 to Dove Mountain

Description: Construct a four lane road with drainage improvements, sidewalks, ADA facilities, multi-use path, right-of-way acquisitions, utility relocations, Marana Water line extensions, and sewer modifications and additions.

Operating Budget Impact: $10,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Northeast Benefit Area Impact Fee Fund	10,623.9	6,658.4	3,965.5	-	-	-	-	3,965.5
Other Agency Fund	5,879.1	4,783.6	1,095.5	-	-	-	-	1,095.5
PAG Fund	8,892.8	8,892.8	-	-	-	-	-	-
RTA Fund	31,242.5	16,965.6	14,276.9	-	-	-	-	14,276.9
Transportation Fund	5,638.6	3,913.0	1,725.6	-	-	-	-	1,725.6
Total:	**62,276.9**	**41,213.4**	**21,063.5**	**-**	**-**	**-**	**-**	**21,063.5**

Tangerine Road Widening, Phase 2B - (ST140)

Est. Completion: FY 2027

Location: Tangerine Road west of Breakers Road to Dove Mountain Boulevard

Description: Construct a four lane road with drainage improvements, sidewalks, ADA facilities, multi-use path, Right-of-Way acquisitions, utility relocations, Marana Water line extensions, and landscaping.

Operating Budget Impact: $15,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
PAG Fund	200.0	-	200.0	-	-	-	-	200.0
RTA Fund	50,000.0	-	50,000.0	-	-	-	-	50,000.0
Transportation Fund	4,400.0	-	4,400.0	-	-	-	-	4,400.0
Total:	**54,600.0**	**-**	**54,600.0**	**-**	**-**	**-**	**-**	**54,600.0**

Tangerine Traffic Interchange Improvements - (ST107)

Est. Completion: FY 2027

Location: Tangerine Road and I-10

Description: Design and construct improvements at Tangerine Road and I-10 Traffic Interchange similar to the traffic interchange improvements done at the Cortaro Road and I-10 Traffic Interchange by adding abutment lanes.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	1,042.6	645.4	397.2	-	-	-	-	397.2
Northeast Benefit Area Impact Fee Fund	3,000.0	1,500.0	1,500.0	-	-	-	-	1,500.0
Northwest Benefit Area Impact Fee Fund	6,963.1	2,463.1	4,500.0	-	-	-	-	4,500.0
Transportation Fund	6,485.5	1,172.7	5,312.8	-	-	-	-	5,312.8
Total:	**17,491.2**	**5,781.2**	**11,710.0**	**-**	**-**	**-**	**-**	**11,710.0**

Thornydale Road North, Widening

Est. Completion: FY 2030

Location: Thornydale Road from Tangerine Crossing Drive to Moore Road

Description: Design and construct a project widening on Thornydale Road, from Tangerine Crossing Drive to Moore Road. This project will include a multiuse path and landscape improvements.

Operating Budget Impact: $3,320 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Transportation Fund	8,100.0	-	-	100.0	-	8,000.0	-	8,100.0
Total:	**8,100.0**	**-**	**-**	**100.0**	**-**	**8,000.0**	**-**	**8,100.0**

Twin Peaks Road, Rattlesnake Pass Widening - (ST073)

Est. Completion: FY 2027

Location: Twin Peaks Road from Saguaro Springs development to the intersection of Twin Peaks Road and Silverbell Road

Description: Reconstruct Twin Peaks Road as a four lane arterial road cross-section. The project will include drainage improvements, landscaping, sidewalks, and intersection improvements.

Operating Budget Impact: $6,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Other Agency Fund	13,495.3	13,195.3	300.0	-	-	-	-	300.0
South Benefit Area Impact Fee Fund	5,661.6	5,661.6	-	-	-	-	-	-
Transportation Fund	17,522.7	16,794.8	727.9	-	-	-	-	727.9
Total:	**36,679.6**	**35,651.7**	**1,027.9**	**-**	**-**	**-**	**-**	**1,027.9**

B-Zone Booster and Transmission Line

Est. Completion: FY 2028

Location: Twin Peaks Corridor (starting at Twin Peaks and Blue Bonnet)

Description: Developer funded project will continue to extend water service and fire flow capacity north along the Twin Peaks and Blue Bonnet corridor for new development.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	396.4	-	-	396.4	-	-	-	396.4
Total:	**396.4**	**-**	**-**	**396.4**	**-**	**-**	**-**	**396.4**

B-Zone Reservoir

Est. Completion: FY 2031

Location: Twin Peaks Corridor (close to the southeast corner of Twin Peaks and Tangerine)

Description: Developer-funded project that will allow Marana Water to extend its water supply and fire flow service north along this corridor for new development. Provide gravity storage for the B-Zone of the Hartman Vistas Water System, and serve as a forebay for the future C-Zone Booster.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	92.9	-	-	-	-	67.9	25.0	92.9
Total:	**92.9**	**-**	**-**	**-**	**-**	**67.9**	**25.0**	**92.9**

Continental Reserve 24-inch Tie-in - (WT035)

Est. Completion: FY 2027

Location: Twin Peaks Boulevard to Silverbell Road

Description: Consolidate Marana Water's Hartman Vistas and Picture Rocks water service areas. Facilitate the maintenance of the Continental Reserve Reservoir, including the installation of approximately 6,200 linear feet of 24" pipe.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	2,298.3	0.4	2,297.9	-	-	-	-	2,297.9
Water Impact	974.6	1.6	973.0	-	-	-	-	973.0
Total:	**3,272.9**	**2.0**	**3,270.9**	**-**	**-**	**-**	**-**	**3,270.9**

C-Zone Booster

Est. Completion: FY 2030

Location: Twin Peaks Road and Tangerine Road Intersection

Description: Extend water service to the higher elevation portions of the Town just south of Tangerine Road with a 1,200 gallon per minute booster.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	244.1	-	-	-	-	244.1	-	244.1
Total:	**244.1**	**-**	**-**	**-**	**-**	**244.1**	**-**	**244.1**

Hartman Booster Station Electrical Upgrade

Est. Completion: FY 2027

Location: Hartman Reservoir Site

Description: Planning, design, and construction of electrical modifications required to install new auto transfer switches and generators. This upgrade will increase the system resiliency and allow the Town to maintain water service during electrical outages.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	408.3	-	408.3	-	-	-	-	408.3
Total:	**408.3**	**-**	**408.3**	**-**	**-**	**-**	**-**	**408.3**

Heritage Park PFAS Treatment

Est. Completion: FY 2028

Location: Heritage Park

Description: Remove contaminant PFAS, fluorinated organic chemicals, from ground water to meet the maximum contaminant levels proposed by the EPA.

Operating Budget Impact: $181,400 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	19,389.0	-	1,827.2	17,561.8	-	-	-	19,389.0
Total:	**19,389.0**	**-**	**1,827.2**	**17,561.8**	**-**	**-**	**-**	**19,389.0**

Heritage Park Water Plant - (WT064)

Est. Completion: FY 2027

Location: North Marana

Description: Design and construct a 1,800,000 gallon storage reservoir, a 1,000 gpm well and a 1,200 gpm booster to extend the level of service to new customers in the North Marana Benefit Area.

Operating Budget Impact: $16,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	16,069.1	-	16,069.1	-	-	-	-	16,069.1
Total:	**16,069.1**	**-**	**16,069.1**	**-**	**-**	**-**	**-**	**16,069.1**

Marana Park PFAS Treatment

Est. Completion: FY 2028

Location: Marana Park

Description: Upgrade the existing Marana Water public water system to meet the maximum contaminant level proposed by the EPA for a series of emerging contaminants known as PFAS, fluorinated organic chemicals.

Operating Budget Impact: $181,400 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	25,164.2	352.6	15,537.3	9,274.3	-	-	-	24,811.6
Total:	**25,164.2**	**352.6**	**15,537.3**	**9,274.3**	**-**	**-**	**-**	**24,811.6**

Marana Park Reservoir - (WT046)

Est. Completion: FY 2027

Location: Ora Mae Harn Park

Description: Design and construction of a new 1,500,000 gallon reservoir at the existing Marana Park Well Site. Provide additional storage required for future development, improve system redundancy, and reduce the consequences of power outages.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	8.0	8.0	-	-	-	-	-	-
Water Impact	485.9	456.2	29.7	-	-	-	-	29.7
Total:	**493.9**	**464.2**	**29.7**	**-**	**-**	**-**	**-**	**29.7**

Marana Park Well, Booster and Electrical Upgrade

Est. Completion: FY 2027

Location: Marana Park Reservoir Site

Description: Plan, design, and constructi electrical modifications required to install new auto transfer switches and generators. Improve system reliability in the Town's Marana Potable Water System, and allow the utility to maintain full water service during an electrical outage.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	562.9	277.7	285.2	-	-	-	-	285.2
Total:	**562.9**	**277.7**	**285.2**	**-**	**-**	**-**	**-**	**285.2**

New Renewable Water Resource Acquisition - (WT066)

Est. Completion: FY 2027

Location: N/A

Description: Based on growth projections through 2032, planned renewable water resource projects will by short by 773 acre feet per year. As an alternative to rely on the Central Arizona Groundwater Replenishment District (CAGRD) to address the deficit, the Town is pursuing new renewable and sustainable water resources.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Renewable Resources	11,939.6	4,838.3	7,101.3	-	-	-	-	7,101.3
Total:	**11,939.6**	**4,838.3**	**7,101.3**	**-**	**-**	**-**	**-**	**7,101.3**

NW Recharge, Recovery, and Delivery System - (WT048)

Est. Completion: FY 2027

Location: Marana

Description: A collaborative effort between the Marana Domestic Water Improvement District and the Town of Oro Valley to plan, design, and construct a delivery system to convey recovered Central Arizona Project (CAP) water. Design and construct other necessary system improvements to connect to the Marana Water distribution system.

Operating Budget Impact: The O&M costs of this project not yet known at this time. There will be additional booster stations to maintain, but there will be reduced pumping of wells in other areas to help offset costs.

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	1,510.4	20.4	1,490.0	-	-	-	-	1,490.0
Water Impact	10,308.5	4,276.5	6,032.0	-	-	-	-	6,032.0
Total:	**11,818.9**	**4,296.9**	**7,522.0**	**-**	**-**	**-**	**-**	**7,522.0**

NW Recharge, Recovery, and Delivery System Airport Booster

Est. Completion: FY 2027

Location: Marana

Description: A collaborative effort between the Marana Domestic Water Improvement District and the Town of Oro Valley to plan, design, and construct a delivery system to convey recovered CAP water.

Operating Budget Impact: The O&M costs of this project not yet known at this time. There will be additional booster stations to maintain, but there will be reduced pumping of wells in other areas to help offset costs.

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	5,091.9	4,591.9	500.0	-	-	-	-	500.0
Water Impact	2,500.0	-	2,500.0	-	-	-	-	2,500.0
Total:	**7,591.9**	**4,591.9**	**3,000.0**	**-**	**-**	**-**	**-**	**3,000.0**

Picture Rocks Interconnect - (WT036)

Est. Completion: FY 2027

Location: Wade Road West

Description: Construct a main to connect two blocks of the Continental Reserve development that have lower water pressure due to their location within the zone.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	1,996.5	-	1,996.5	-	-	-	-	1,996.5
Water Impact	845.9	108.7	737.2	-	-	-	-	737.2
Total:	**2,842.4**	**108.7**	**2,733.7**	**-**	**-**	**-**	**-**	**2,733.7**

Pioneer Well Electrical Upgrade

Est. Completion: FY 2027

Location: Pioneer Well Site

Description: Plan, design, and construct electrical modifications required to install new auto transfer switches and generators. Generator must be sufficient to provide power for the booster site, including the Supervisory Control and Data Acquisition (SCADA) system.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	320.0	-	320.0	-	-	-	-	320.0
Total:	**320.0**	**-**	**320.0**	**-**	**-**	**-**	**-**	**320.0**

Pioneer Well PFAS Treatment

Est. Completion: FY 2028

Location: Twin Peaks and I-10

Description: Upgrade the existing Marana Water public water system to meet the maximum contaminant level proposed by the EPA for a series of emerging contaminants known as PFAS, fluorinated organic chemicals.

Operating Budget Impact: $99,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	11,276.4	-	2,276.4	9,000.0	-	-	-	11,276.4
Total:	**11,276.4**	**-**	**2,276.4**	**9,000.0**	**-**	**-**	**-**	**11,276.4**

Sanders Road 24-Inch Water Line - (WT067)

Est. Completion: FY 2030

Location: Sanders Road alignment from Clark Farms Boulevard to Marana Road

Description: Design and construct approximately 9,000 LF of 24-inch water line in the Sanders Road alignment from Clark Farms Boulevard to Marana Road to support planned future development.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Impact	6,410.0	-	356.1	-	-	6,053.9	-	6,410.0
Total:	**6,410.0**	**-**	**356.1**	**-**	**-**	**6,053.9**	**-**	**6,410.0**

SCADA and Integrated Telemetry - (WT026)

Est. Completion: FY 2030

Location: Various Water Facilities

Description: SCADA Master Plan includes water distribution projects to improve the department's efficiency, control, communication, ability to control data and security while standardizing software/hardware installations in the water distribution system.

Operating Budget Impact: $10,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	4,108.1	721.1	2,337.0	350.0	350.0	350.0	-	3,387.0
Total:	**4,108.1**	**721.1**	**2,337.0**	**350.0**	**350.0**	**350.0**	**-**	**3,387.0**

Tangerine Farms Road 12-Inch Water Line

Est. Completion: FY 2028

Location: Tangerine Farms Road to I-10

Description: Design and construction of approximately 7,200 linear feet of 12-inch water line and 3,900 linear feet of 8-inch waterline extending within the Tangerine Farms Road Extension limits to support planned future development.

Operating Budget Impact: $1,500 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	2,035.0	-	235.0	1,800.0	-	-	-	2,035.0
Total:	**2,035.0**	**-**	**235.0**	**1,800.0**	**-**	**-**	**-**	**2,035.0**

Tangerine 16-Inch with Break Tanks

Est. Completion: FY 2031

Location: Tangerine/Twin Peaks Corridor

Description: Purchase parcels, install 16,750 linear feet of 16-inch water main and two break tanks. Help complete the Loop from the Twin Peaks Corridor and into north Marana and provide adequate water supply to this region.

Operating Budget Impact: $4,160 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	853.2	-	192.5	-	-	-	660.7	853.2
Total:	**853.2**	**-**	**192.5**	**-**	**-**	**-**	**660.7**	**853.2**

Water Field Office

Est. Completion: FY 2028

Location: North Sanders Road

Description: Design and construct of new field office to house additional staff as maintenance and operational needs increase due to continued Town growth.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	5,759.8	52.0	3,207.8	2,500.0	-	-	-	5,707.8
Total:	**5,759.8**	**52.0**	**3,207.8**	**2,500.0**	**-**	**-**	**-**	**5,707.8**

Water Line Replacements - (WT071)

Est. Completion: FY 2030

Location: Marana

Description: Identify and rehabilitate the areas of Marana Water's potable system that are reaching the end of their service life.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	986.9	197.0	429.9	120.0	120.0	120.0	-	789.9
Total:	**986.9**	**197.0**	**429.9**	**120.0**	**120.0**	**120.0**	**-**	**789.9**

Well Rehabilitation Program

Est. Completion: FY 2030

Location: Marana

Description: Pull and inspect existing motor, pump, and column pipe to be in accordance with American Water Works Association (AWWA) standards. Repair and/or replace equipment, including test pumping and sampling.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Water Capital Fund	771.6	71.6	280.0	140.0	140.0	140.0	-	700.0
Total:	**771.6**	**71.6**	**280.0**	**140.0**	**140.0**	**140.0**	**-**	**700.0**

Clark Farms Sewer Interceptor

Est. Completion: FY 2028

Location: Moore Road and Clark Farms Boulevard

Description: This developer-funded project will increase the conveyance capacity of the southeast portion of Marana Water's sewer collection system. Increased capacity will accommodate development east of the interstate.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Impact	10,982.0	-	5,810.0	5,172.0	-	-	-	10,982.0
Total:	**10,982.0**	**-**	**5,810.0**	**5,172.0**	**-**	**-**	**-**	**10,982.0**

Marana Water Reclamation Facility (WRF), Screw Press 2

Est. Completion: FY 2027

Location: Marana Water Reclamation Facility

Description: Project includes the purchase and installation of screw press, polymer blending unit and solids conveyor system at the Marana WRF Solids Handling Facility to provide critical system redundancy to meet water quality standards.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Capital	1,416.5	1,391.5	25.0	-	-	-	-	25.0
Total:	**1,416.5**	**1,391.5**	**25.0**	**-**	**-**	**-**	**-**	**25.0**

North Marana Sewer Interceptor - (WR021)

Est. Completion: FY 2027

Location: North Marana

Description: Developer-funded project includes installing approximately 19,300 linear feet of sewer main and will provide capacity for additional growth in northwest Marana. Project to include additional conduit for the Town of Marana to connect network capabilities to the Marana Reclamation Facility.

Operating Budget Impact: $5,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Capital	6,277.9	5,616.9	661.0	-	-	-	-	661.0
Wastewater Impact	9,813.8	4,562.8	5,251.0	-	-	-	-	5,251.0
Total:	**16,091.7**	**10,179.7**	**5,912.0**	**-**	**-**	**-**	**-**	**5,912.0**

Recharge Basins Phase II

Est. Completion: FY 2027

Location: North Marana

Description: Recharge basins are constructed for Marana WRF effluent. The recharge basins allow purified water to be recharged into the aquifer, allowing this to become available as groundwater recharge credits to offset groundwater pumping.

Operating Budget Impact: $30,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Renewable Resources	2,693.0	-	2,693.0	-	-	-	-	2,693.0
Water Capital	1,250.0	-	1,250.0	-	-	-	-	1,250.0
Wastewater Capital	1,250.0	-	1,250.0	-	-	-	-	1,250.0
Wastewater Impact	3,400.0	-	3,400.0	-	-	-	-	3,400.0
Total:	**8,593.0**	**-**	**8,593.0**	**-**	**-**	**-**	**-**	**8,593.0**

Rillito Vista Lift Station Upgrade - (WR020)

Est. Completion: FY 2027

Location: Rillito Vista Lift Station

Description: Replace mechanical and electrical equipment at the Rillito Vista Lift Station that is at the end of its life cycle while adding an emergency backup power supply.

Operating Budget Impact: $1,000 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Capital	1,836.6	3.6	1,833.0	-	-	-	-	1,833.0
Total:	**1,836.6**	**3.6**	**1,833.0**	**-**	**-**	**-**	**-**	**1,833.0**

Saguaro Bloom Lift Station Pump Replacement

Est. Completion: FY 2027

Location: Saguaro Bloom Lift Station

Description: The Saguaro Bloom Lift Station delivers the effluent produced by the residents of the Saguaro Bloom Development into the Town's sewer collection system. This project is intended to improve the reliability of the lift station by selecting pumps, motors, and/or control strategies that better fit the current operation of the facility.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Capital	200.0	-	200.0	-	-	-	-	200.0
Total:	**200.0**	**-**	**200.0**	**-**	**-**	**-**	**-**	**200.0**

Sewer Conveyance System Rehabilitation - (WR012)

Est. Completion: FY 2031

Location: Marana sewer system

Description: Rehabilitation and/or replacement of existing sewer conveyance infrastructure (manholes, sewer mains, and lift stations) that have deteriorated over time.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Capital	2,716.0	-	1,548.0	292.0	292.0	292.0	292.0	2,716.0
Total:	**2,716.0**	**-**	**1,548.0**	**292.0**	**292.0**	**292.0**	**292.0**	**2,716.0**

Stingray Sewer Interceptor

Est. Completion: FY 2031

Location: Stingray Drive, from Luckett Road to the Water Reclamation Facility

Description: Developer funded project will increase the conveyance capacity of the southeast portion of Marana Water's sewer collection system. The increased capacity will accommodate development east of the interstate.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Wastewater Impact	2,073.0	-	303.0	-	300.0	120.0	1,350.0	2,073.0
Total:	**2,073.0**	**-**	**303.0**	**-**	**300.0**	**120.0**	**1,350.0**	**2,073.0**

WRF Phase 2 Design - (WR023)

Est. Completion: FY 2027

Location: North Marana

Description: In order to accommodate future growth in north Marana, this project is critical for the Town's sustainability, as it treats and purifies the effluent for the Town's recharge basins, reducing reliance on groundwater pumping and the Colorado River.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/26	Adopted 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Remaining Budget
Renewable Resources	34,306.3	1,278.3	33,028.0	-	-	-	-	33,028.0
Wastewater Capital	6,124.5	53.5	6,071.0	-	-	-	-	6,071.0
Wastewater Impact	34,306.3	1,278.3	33,028.0	-	-	-	-	33,028.0
Total:	**74,737.1**	**2,610.1**	**72,127.0**	**-**	**-**	**-**	**-**	**72,127.0**

SUPPLEMENTAL SCHEDULES

The Supplemental Schedule section contains current and historical data used for decision making during the budget process.

REVENUE SCHEDULE

Revenue Schedule	2024 Actual	2025 Actual	2026 Estimates*	2027 Adopted
General Fund				
Sales taxes	$ 44,763,592	$ 48,335,560	$ 48,235,069	$ 48,626,130
Intergovernmental	26,020,737	24,341,359	24,346,995	25,768,106
Licenses, fees and permits	10,017,931	8,677,526	7,022,810	7,753,703
Fines and forfeiture	410,716	433,127	388,360	389,500
Charges for services	812,584	1,502,439	2,250,029	2,715,318
Leases	170,302	225,019	-	-
Investment income	10,938,076	9,943,443	8,053,574	6,641,697
Miscellaneous	1,019,162	1,058,575	3,468,700	1,176,125
Total General Fund	**94,153,100**	**94,517,048**	**93,765,537**	**93,070,579**
Special Revenue Funds				
Highway User Revenue Fund	5,372,098	5,688,704	4,936,305	5,111,720
Community Development Block Grant	72,238	172,540	100,875	521,452
Affordable Housing	20,423	24,945	1,432	2,000
Judicial Collection Enhancement	5,594	5,154	4,098	4,500
Fill-the-Gap	2,712	3,230	1,285	3,500
Local Technology	32,417	25,201	27,272	32,000
Bed Tax	1,732,071	1,895,406	1,829,300	1,890,000
Other SRF	1,721,831	2,385,557	3,256,434	3,501,593
Total Special Revenue Funds	**8,959,384**	**10,200,737**	**10,157,001**	**11,066,765**
Capital Projects Funds				
Northwest Transportation Impact Fees	413,125	317,920	448,682	1,843,584
Northeast Transportation Impact Fees	539,522	381,192	1,516,693	338,457
South Transportation Impact Fees	2,982,977	2,250,076	1,421,232	1,379,167
Park Impact Fees	2,677,524	2,515,176	3,776,527	2,548,591
Transportation	16,134,263	20,461,449	9,107,537	13,321,110
RTA	347,235	151,800	13,519,914	89,276,900
1/2 Cent Sales Tax	8,205,241	8,122,817	8,505,223	8,593,330
Downtown Reinvestment	522,345	533,965	333,554	350,000
Pima Association of Governments	17,882	7,736,228	439,087	200,000
Other Capital Projects	11,399,906	14,809,994	4,526,134	12,527,676
Community Facilties Districts Capital	258,044	315,515	-	-
Total Capital Projects Funds	**43,498,064**	**57,596,132**	**43,594,583**	**130,378,815**

REVENUE SCHEDULE

Revenue Schedule	2024 Actual	2025 Actual	2026 Estimates*	2027 Adopted
Debt Service Funds				
Tangerine Farms Improvement District	1,535,663	1,252,125	909,004	-
Community Facility Districts DSF	2,523,192	2,828,756	1,970,000	-
Other Debt Service	296,631	26,379	-	-
Total Debt Service Funds	**4,355,486**	**4,107,260**	**2,879,004**	**-**
Enterprise Funds				
Airport	2,773,264	1,206,658	380,916	11,443,210
Water Utility	18,534,262	12,697,943	22,027,208	25,079,529
Wastewater Utility	7,320,217	4,305,686	10,181,913	9,395,931
Total Enterprise Funds	**28,627,743**	**18,210,287**	**32,590,037**	**45,918,670**
Internal Service Funds				
Health Benefits	5,664,537	6,238,756	6,015,853	7,460,870
Dental Benefits	370,490	310,137	269,564	405,250
Total Internal Service Funds	**6,035,027**	**6,548,893**	**6,285,417**	**7,866,120**
Total ALL Funds *	**$ 185,628,804**	**$ 191,180,357**	**$ 189,271,579**	**$ 288,300,949**

* The total revenue above excludes all bond or loan proceeds.
* Estimates agree with Auditor General Schedule.

EXPENDITURE SCHEDULE

Expenditure Schedule	2024 Actual	2025 Actual	2026 Estimates*	2027 Adopted
General Fund				
Personnel and Benefits	$ 40,577,647	$ 57,900,003	$ 46,853,878	$ 54,338,101
Contracted Services	8,148,066	10,756,211	12,138,652	18,086,394
Operating Supplies & Equipment	7,329,884	8,666,564	6,886,782	14,691,663
Capital Outlay	3,563,464	5,965,521	7,472,371	12,159,954
Other Financing Uses	202,651	357,759	87,000	89,400
Total General Fund	**59,821,712**	**83,646,058**	**73,438,683**	**99,365,512**
Special Revenue Funds				
Highway User Revenue Fund	4,029,210	6,358,783	2,961,866	9,723,012
Community Development Block Grant	72,238	174,752	100,875	521,452
Affordable Housing	-	-	-	130,000
JCEF	-	-	261	131,805
Fill-the-Gap	-	-	-	34,500
Local Technology	25,680	27,949	23,484	83,500
Bed Tax	1,331,773	1,704,902	2,199,796	5,290,000
Other SRF	1,769,564	2,058,719	3,282,185	4,026,058
Total Special Revenue Funds	**7,228,465**	**10,325,105**	**8,568,467**	**19,940,327**
Capital Projects Funds				
North Benefit Area Impact Fees	-	-	-	84,004
Northwest Transportation Impact Fees	57,773	282,140	7,502,054	11,346,855
Northeast Transportation Impact Fees	57,204	2,199,133	622,037	6,192,728
South Transportation Impact Fees	260,466	7,100,162	1,655,751	1,443,703
Park Impact Fees	2,623,112	2,046,765	484,642	8,487,003
Transportation	5,099,591	13,845,970	9,107,537	22,987,334
Regional Transportation Authority	399,108	7,427,744	13,519,914	89,276,900
1/2 Cent Sales Tax	28,525,539	31,496,666	380,663	1,000,000
Downtown Reinvestment	-	1,739	-	3,725,000
Pima Association of Governments	17,882	8,634,566	340,000	200,000
Other Capital Projects	2,653,112	11,853,981	10,669,787	56,959,768
Community Facilities Distircts	4,981	7,769	13,000	2,754,462
Total Capital Projects Funds	**39,698,768**	**84,896,635**	**44,295,385**	**204,457,757**

EXPENDITURE SCHEDULE

Expenditure Schedule	2024 Actual	2025 Actual	2026 Estimates*	2027 Adopted
Debt Service Funds				
2013 MMPC Bond	3,016,125	-	-	-
2014 Excise Tax Bond	651,201	655,416	653,198	-
2017B Excise Tax Bond	2,580,325	2,580,075	2,589,450	2,589,250
2024 Series	-	4,666,042	3,555,125	3,556,750
2024 Refunding Debt	14,745,041	1,182,431	1,187,125	1,186,875
Tangerine Farms Imprv. District	1,620,747	1,380,517	957,641	-
Gladden CFD Debt	776,556	876,631	872,657	871,206
Gladden II CFD Debt	608,047	3,865,510	934,002	7,477,270
Mandarina CFD Debt	-	-	1,022,000	1,172,284
Saguaro Springs CFD Debt	538,425	471,075	469,550	13,100,176
Total Debt Service Funds	**24,536,467**	**15,677,697**	**12,240,748**	**29,953,811**
Enterprise Funds				
Airport	1,734,031	1,906,201	563,163	12,457,367
Water	10,642,195	12,247,650	34,908,857	119,264,261
Wastewater	4,258,575	5,073,384	26,599,837	66,899,333
Total Enterprise Funds	**16,634,801**	**19,227,235**	**62,071,857**	**198,620,961**
Internal Service Funds				
Health Benefits	5,021,473	5,612,840	5,935,800	7,460,870
Dental Benefits	288,785	334,807	322,321	405,250
Total Internal Service Funds	**5,310,258**	**5,947,647**	**6,258,121**	**7,866,120**
Total ALL Funds	**$ 153,230,471**	**$ 219,720,377**	**$ 206,873,261**	**$ 560,204,488**

* Estimates agree with Auditor General Schedule

INTERFUND TRANSFERS
Fiscal Year 2026-2027

TRANSFER SUMMARY										
	Transfers From:									
Transfers To:	General Fund	Transportation Fund	Half Cent Sales Tax	South Transportation Fund	Northeast Transportation Impact Fee Fund	Water Operating	Water Resource	Wastewater Operating	Wastewater Impact Fee Fund	Total
Other Grants	100,000									**100,000**
Transportation							150,000		150,000	**300,000**
Other Capital	33,949,157									**33,949,157**
2017 Debt	551,668	867,286		625,931	607,365					**2,652,250**
Series 2024 - MCAC			3,593,750							**3,593,750**
Series 2024 – Series 2013 Refunding	1,215,750									**1,215,750**
Water	986,374						244,797		22,962	**1,254,133**
Water Capital						5,073,522				**5,073,522**
Airport Operating	432,632									**432,632**
Airport Capital	581,525									**581,525**
Waste Water Operating							1,432,490		1,432,490	**2,864,980**
Waste Water Capital								4,266,907		**4,266,907**
Total	**37,817,106**	**867,286**	**3,593,750**	**625,931**	**607,365**	**5,073,522**	**1,827,287**	**4,266,907**	**1,605,452**	**56,284,606**

DEBT SERVICE SUMMARY

When authorized by the Town Council, the Town will issue long-term debt for high cost, long-lived capital projects or assets. The Town will issue short-term debt only when it is impossible to fund a project or asset initially through long-term debt. Debt issuance will conform to the debt limitations as set by the State of Arizona. The Town has no General Obligation (GO) debt which is secured by the taxing power of the Town, as it has no property tax and does not have outstanding debt which is subject to debt limitations. Currently, the Town only has Excise Tax Revenue bonds, Community Facilities District bonds, and Water Infrastructure Finance Authority loans outstanding.

Debt Issuances	Ratings Standard & Poor's / Fitch
Excise Tax Revenue Obligations	AA
Gladden Farms CFD General Obligation Bonds	AA
Gladden Farms II CFD General Obligation Bonds	AA
Saguaro Springs CFD General Obligation Bonds	AA
Mandarina CFD General Obligation Bonds	Non-rated

Total Bonded Debt			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	7,265,000	5,002,103	12,267,103
2028	7,570,000	4,634,206	12,204,206
2029	7,995,000	4,259,331	12,254,331
2030	4,480,000	3,979,631	8,459,631
2031	4,655,000	3,783,738	8,438,738
2032-2036	26,715,000	15,334,056	42,049,056
2037-2041	31,155,000	8,973,366	40,128,366
2042-2046	24,785,000	2,604,144	27,389,144
2047-2050	2,970,000	194,100	3,164,100
Totals	**117,590,000**	**48,764,675**	**166,354,675**

Excise Tax Revenue Obligations

The Town has revenue obligations for acquiring wastewater systems, initial improvements to wastewater systems and to refund prior issuances. These bonds are payable solely from the excise taxes collected by the Town. In addition, the Town revenue obligations for the new Aquatic and Recreation Center are payable from revenues collected via the half-cent sales tax.

2017 Series B – Excise Tax Revenue Bonds			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	2,280,000	306,000	2,586,000
2028	2,400,000	189,000	2,589,000
2029	2,580,000	64,500	2,644,500
Totals	**7,260,000**	**559,500**	**7,819,500**

Waste Water – Refunding Bonds – 2017 Series A			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	-	680,819	680,819
2028	-	680,819	680,819
2029	-	680,819	680,819
2030	-	680,819	680,819
2031	-	680,819	680,819
2032-2036	2,075,000	3,362,593	5,437,593
2037-2041	10,390,000	2,001,347	12,391,347
2042	4,750,000	191,800	4,941,800
Totals	**17,215,000**	**8,959,835**	**26,174,835**

Refunding of General Government Portion of 2013 Bonds – 2024B			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	1,045,000	138,625	1,183,625
2028	1,100,000	85,000	1,185,000
2029	1,150,000	28,750	1,178,750
Totals	**3,295,000**	**252,375**	**3,547,375**

Excise Tax Revenue Obligations continued

Refunding Bonds – 2013 A Waste Water Portion & 2017 C – 2024 A&C			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	1,135,000	621,375	1,756,375
2028	1,190,000	563,250	1,753,250
2029	1,245,000	502,375	1,747,375
2030	1,310,000	438,500	1,748,500
2031	1,380,000	371,250	1,751,250
2032-2034	6,735,000	704,625	7,439,625
Totals	**12,995,000**	**3,201,375**	**16,196,375**

Community & Aquatic Center – Excise Tax Revenue Bonds – 2024			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	1,520,000	2,033,500	3,553,500
2028	1,595,000	1,955,625	3,550,625
2029	1,675,000	1,873,875	3,548,875
2030	1,760,000	1,805,600	3,565,600
2031	1,810,000	1,733,950	3,543,950
2032-2036	10,525,000	7,179,125	17,704,125
2037-2041	13,415,000	4,215,125	17,630,125
2042-2045	13,030,000	1,067,800	14,097,800
Totals	**45,330,000**	**21,864,600**	**67,194,600**

Gladden Farms Community Facilities District General Obligation Bonds

The Gladden Farms Community Facilities District (a component unit) issued general obligation (GO) bonds to acquire infrastructure improvements within the district. These GO bonds are payable solely from a secondary property tax that is levied on property within the district. For fiscal year 2026-2027 the rate for debt service was $2.20/$100 of assessed valuation.

Gladden Farms – CFD General Obligation Bonds – 2016			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	490,000	174,712	664,712
2028	510,000	154,712	664,712
2029	525,000	134,012	659,012
2030	545,000	112,613	657,613
2031	565,000	90,413	655,413
2032-2036	1,885,000	138,013	2,023,013
2037-2041	105,000	12,422	117,422
2042	25,000	391	25,391
Totals	**4,650,000**	**817,288**	**5,467,288**

Gladden Farms – CFD General Obligation Bonds – 2020			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	100,000	102,744	202,744
2028	100,000	99,744	199,744
2029	115,000	96,519	211,519
2030	115,000	93,069	208,069
2031	125,000	89,469	214,469
2032-2036	1,095,000	375,194	1,470,194
2037-2041	1,900,000	163,281	2,063,281
2042	405,000	4,808	409,808
Totals	**3,955,000**	**1,024,828**	**4,979,828**

Gladden Farms II Community Facilities District General Obligation Bonds

The Gladden Farms II Community Facilities District (a component unit) issued general obligation (GO) bonds to acquire infrastructure improvements within the district. These GO bonds are payable solely from a secondary property tax that is levied on property within the district. For fiscal year 2026-2027 the rate for debt service was $2.80/$100 of assessed valuation.

Gladden Farms II – CFD General Obligation Bonds - 2019			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	40,000	41,744	81,744
2028	40,000	40,144	80,144
2029	40,000	38,544	78,544
2030	45,000	36,844	81,844
2031	45,000	35,100	80,100
2032-2036	250,000	147,400	407,400
2037-2041	295,000	92,344	397,344
2042-2045	360,000	25,058	320,058
Totals	**1,070,000**	**457,178**	**1,527,178**

Gladden Farms II – CFD General Obligation Bonds - 2021			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	125,000	136,075	261,075
2028	130,000	132,250	262,250
2029	135,000	128,275	263,275
2030	135,000	124,225	259,225
2031	140,000	120,100	260,100
2032-2036	770,000	533,600	1,303,600
2037-2041	905,000	394,050	1,299,050
2042-2046	1,180,000	194,000	1,374,000
2047	330,000	6,600	336,600
Totals	**3,850,000**	**1,769,175**	**5,619,175**

Gladden Farms II Community Facilities District General Obligation Bonds continued

Gladden Farms II – CFD General Obligation Bonds - 2022			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	155,000	292,875	447,875
2028	160,000	285,000	445,000
2029	170,000	276,750	446,750
2030	180,000	268,000	448,000
2031	190,000	258,750	448,750
2032-2036	1,085,000	1,140,125	2,225,125
2037-2041	1,385,000	832,375	2,217,375
2042-2046	1,770,000	440,000	2,210,000
2047-2048	840,000	42,500	882,500
Totals	**5,935,000**	**3,836,375**	**9,771,375**

Gladden Farms II – CFD General Obligation Bonds - 2024			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	75,000	129,075	204,075
2028	75,000	125,325	200,325
2029	80,000	121,450	201,450
2030	85,000	117,325	202,325
2031	90,000	112,950	202,950
2032-2036	525,000	490,950	1,015,950
2037-2041	630,000	366,600	996,600
2042-2046	770,000	227,400	997,400
2047-2050	740,000	60,600	800,600
Totals	**3,070,000**	**1,751,675**	**4,821,675**

Saguaro Springs Community Facilities District General Obligation Bonds

The Saguaro Springs Community Facilities District (a component unit) issued general obligation (GO) bonds to acquire infrastructure improvements within the district. These GO bonds are payable solely from a secondary property tax that is levied on property within the district. For fiscal year 2026-2027 the rate for debt service was $2.80/$100 of assessed valuation.

Saguaro Springs - CFD General Obligation Bonds - 2018			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	120,000	121,200	241,200
2028	125,000	116,300	241,300
2029	130,000	111,200	241,200
2030	135,000	105,900	240,900
2031	140,000	100,400	240,400
2032-2036	795,000	410,900	1,205,900
2037-2041	970,000	235,000	1,205,000
2042-2044	675,000	41,300	716,300
Totals	**3,090,000**	**1,242,200**	**4,332,200**

Saguaro Springs - CFD General Obligation Bonds - 2019			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	55,000	53,250	108,250
2028	55,000	51,600	106,600
2029	55,000	49,950	104,950
2030	60,000	47,925	107,925
2031	60,000	45,525	105,525
2032-2036	340,000	189,000	529,000
2037-2041	405,000	127,697	532,697
2042-2045	615,000	50,234	665,234
Totals	**1,645,000**	**615,181**	**2,260,181**

Saguaro Springs Community Facilities District General Obligation Bonds continued

Saguaro Springs - CFD General Obligation Bonds - 2021			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	55,000	66,975	121,975
2028	55,000	65,325	120,325
2029	60,000	63,600	123,600
2030	60,000	61,800	121,800
2031	60,000	60,000	120,000
2032-2036	330,000	271,650	601,650
2037-2041	380,000	218,250	598,250
2042-2046	800,000	150,600	950,600
2047	460,000	6,900	466,900
Totals	**2,260,000**	**965,100**	**3,225,100**

Mandarina Community Facilities District General Obligation Bonds

The Mandarina Community Facilities District (a component unit) issued general obligation (GO) bonds to acquire infrastructure improvements within the district. These GO bonds are payable solely from a secondary property tax that is levied on property within the district. For fiscal year 2026-2027 the rate for debt service was $2.80/$100 of assessed valuation.

Mandarina - CFD General Obligation Bonds - 2025			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	70,000	103,134	173,134
2028	35,000	90,113	125,113
2029	35,000	88,713	123,713
2030	50,000	87,012	137,012
2031	50,000	85,012	135,012
2032-2036	295,000	390,881	685,881
2037-2041	365,000	314,875	679,875
2042-2046	470,000	210,750	680,750
2047-2050	600,000	77,500	677,500
Totals	**1,970,000**	**1,447,990**	**3,417,990**

Water Infrastructure Finance Authority (WIFA) Loans

The Town has issued WIFA loans to acquire water wells, improve aging water treatment and conveyance systems, and complete water infrastructure improvements. These loans are generally payable from water revenues.

Total WIFA Loans			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	1,202,794	390,610	1,593,404
2028	1,234,417	359,458	1,593,874
2029	1,266,882	327,477	1,594,359
2030	1,300,212	294,648	1,594,859
2031	1,013,407	265,709	1,279,116
2032-2036	5,464,388	941,696	6,406,085
2037-2041	4,133,713	285,220	4,418,933
2042-2046	982,983	45,043	1,028,027
2047-2048	108,914	-	108,914
Totals	**16,707,710**	**2,909,861**	**19,617,571**

Water Infrastructure Finance Authority Loan - 2010			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	285,579	31,205	316,784
2028	294,055	22,604	316,659
2029	302,783	13,746	316,529
2030	311,769	4,627	316,396
Totals	**1,194,186**	**72,182**	**1,266,368**

Water Infrastructure Finance Authority Loan - 2019 Adonis			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	33,134	11,944	45,078
2028	33,965	11,103	45,068
2029	34,817	10,240	45,057
2030	35,690	9,356	45,046
2031	36,585	8,450	45,035
2032-2036	197,158	27,837	224,995
2037-2039	121,456	4,394	125,850
Totals	**492,805**	**83,324**	**576,129**

Water Infrastructure Finance Authority (WIFA) Loans continued

Water Infrastructure Finance Authority Loan - 2019			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	699,358	248,872	948,230
2028	716,423	231,599	948,022
2029	733,903	213,905	947,808
2030	751,810	195,780	947,590
2031	770,154	177,212	947,366
2032-2036	4,141,988	591,289	4,733,277
2037-2039	2,735,710	101,200	2,836,910
Totals	**10,549,346**	**1,759,857**	**12,309,203**

Water Infrastructure Finance Authority Loan - 2020			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	22,685	6,713	29,398
2028	23,111	6,284	29,395
2029	23,544	5,847	29,391
2030	23,985	5,401	29,386
2031	24,434	4,948	29,382
2032-2036	129,212	17,633	146,845
2037-2041	122,644	5,127	127,771
Totals	**369,615**	**51,953**	**421,568**

Water Infrastructure Finance Authority Loan–2020 Adonis II			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	10,116	3,154	13,270
2028	10,306	2,962	13,268
2029	10,499	2,767	13,266
2030	10,696	2,569	13,265
2031	10,896	2,366	13,262
2032-2036	57,621	8,663	66,284
2037-2041	63,225	3,006	66,230
Totals	**173,359**	**25,486**	**198,845**

Water Infrastructure Finance Authority (WIFA) Loans continued

Water Infrastructure Finance Authority Loan–2022			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	19,533	10,339	29,872
2028	20,158	9,703	29,862
2029	20,804	9,047	29,851
2030	21,471	8,370	29,841
2031	22,159	7,671	29,830
2032-2036	121,909	27,062	148,971
2037-2041	142,731	6,854	149,585
2042-2043	63,700	-	63,700
Totals	**432,466**	**79,046**	**511,512**

Water Infrastructure Finance Authority Loan–2023			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	30,313	-	30,313
2028	31,191	-	31,191
2029	32,095	-	32,095
2030	33,026	-	33,026
2031	33,983	-	33,983
2032-2036	185,273	-	185,273
2037-2041	213,726	-	213,726
2042-2046	246,549	-	246,549
2047-2048	108,914	-	108,914
Totals	**915,071**	**-**	**915,071**

Water Infrastructure Finance Authority (WIFA) Loans continued

Water Infrastructure Finance Authority Loan–2024			
Fiscal Year	**Principal**	**Interest**	**Total**
2027	102,076	38,037	140,113
2028	105,208	74,460	179,668
2029	108,437	71,181	179,618
2030	111,765	67,802	179,567
2031	115,195	64,319	179,514
2032-2036	631,227	265,499	896,726
2037-2041	734,220	160,926	895,146
2042-2045	672,734	42,072	714,806
Totals	**2,580,863**	**784,296**	**3,365,159**

SCHEDULE OF SELECT CARRYOVER REQUESTS

Schedule of Carryover Requests	FY 2027 Budget
Public Works	
Facility Condition Assessment and Maintenance Plan	250,000
MMC Generator upgrade	1,826,418
Marana Gateway Monument Signage	662,623
Court Room 2, Remodel Design	187,547
MMC HVAC Mechanical Systems upgrade	1,184,418
Total for Public Works	$4,111,006
Parks and Recreation	
El Rio Preserve Expansion	268,693
El Rio Recreation Area Parking Lot	335,611
Total for Parks and Recreation	604,304
Information Technology	
Conference Center AV Upgrade	112,000
Council Chambers AV Upgrade	200,000
Munis SaaS Implementation	117,151
Laserfiche SaaS Implementation	24,470
Total for Information Technology	453,621
General Fund Total	**$5,168,931**

VEHICLE REPLACEMENT SCHEDULE

Vehicle Replacement Schedule	FY 2027 Budget
VEHICLE REPLACEMENT FUND	
Unit 1043 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1044 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1045 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1047 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1048 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1049 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1050 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1051 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1072 (Police) – 2018 Chevy Tahoe PPV	121,208
Unit 1033 (Police) – 2017 Chevy Silverado	87,636
Unit 1026 (Police) – 2015 Ford Edge	81,723
Unit 1065 (Police) – 2020 BMW Motorcycle	64,295
Unit 1082 (Police) – 2020 BMW Motorcycle	64,295
Unit 293 (Parks) - 2007 Ford F-250	68,000
Unit 2027 (Parks) - 2013 Ford F-150	60,000
Unit 285 (Information Technology)-2006 Toyota Tacoma	50,000
Unit 2041 (Development Services) - 2013 Ford F-150	50,000
Unit 2063 (Community & Neighborhood Services) - 2015 Nissan Frontier	58,000
Grand Total	**$1,674,821**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Town Manager							
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	-	-	-	-	-	-	1.00
Executive Assistant to the Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cultural Heritage Specialist	0.50	0.50	1.00	1.00	-	-	-
Communication and Marketing Division							
Communications Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Visual Communications Designer	-	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	-	-	-	-	-	1.00	1.00
Visual Communications Designer	2.50	1.50	2.00	2.00	2.00	1.00	1.00
Office of Economic & Tourism Development							
Director of Economic &Tourism Development	1.00	1.00	1.00	1.00	1.00	1.00	-
Tourism & Marketing Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tourism Marketing Specialist	-	-	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-
Visual Communications Designer	0.50	0.50	-	-	-	-	-
Total Town Manager	**12.50**	**12.50**	**14.00**	**14.00**	**13.00**	**13.00**	**12.00**
Town Clerk							
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cultural Heritage Specialist	-	-	-	-	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Town Clerk	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Human Resources							
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Risk Management Specialist	-	-	-	-	1.00	1.00	-
Organizational Development Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Sr. Human Resources Analyst	-	-	-	-	-	-	1.00
Senior Human Resources Generalist	2.00	2.00	2.00	2.00	2.00	2.00	2.00
HRIS & Payroll Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HR Manager	-	-	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	-	-	-	-
Payroll Analyst	-	-	-	2.00	2.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00	-	-	-	-
Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Organizational Development Division							
Organizational Development Manager	-	-	-	-	-	-	1.00
Safety Division							
Risk Manager	-	-	-	-	-	-	1.00
Risk Management Specialist	-	-	-	-	-	-	1.00
Safety & Health Coordinator	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Safety & Health Specialist	1.00	1.00	1.00	1.00	1.00	-	-
Total Human Resources	**13.00**	**13.00**	**14.00**	**14.00**	**15.00**	**15.00**	**16.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Finance							
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	-	-	-	-	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenue & Customer Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Procurement Manager	-	-	-	-	-	-	1.00
Procurement Officer	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Procurement Specialist	1.00	-	-	-	-	-	-
Financial Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Grants Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Accounting Associate	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	-	-	1.00	1.00	1.00	1.00	1.00
Accounting Associate	1.00	1.00	1.00	1.00	1.00	1.00	1.00
License & Tax Specialist	1.00	1.00	2.00	2.00	2.00	2.00	1.00
Customer Service Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total Finance	**17.00**	**17.00**	**19.00**	**19.00**	**21.00**	**21.00**	**21.00**
Legal							
Town Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Town Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Assistant Town Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Attorney	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Associate Town Attorney	1.00	1.00	1.00	-	-	-	1.00
Executive Assistant	-	-	-	-	-	1.00	1.00
Senior Legal Assistant	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Legal Assistant	1.00	1.00	1.00	1.00	1.00	-	-
Senior Legal Document Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00
Legal Document Specialist	1.00	-	-	-	-	-	-
Senior Legal Specialist	-	1.00	1.00	1.00	1.00	-	-
Legal Clerk	1.00	-	-	-	-	-	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Legal Continued							
Legal Real Property							
Real Property Manager	-	-	-	1.00	1.00	1.00	1.00
Real Property Coordinator	-	-	-	1.00	1.00	1.00	1.00
Total Legal	**9.00**	**9.00**	**9.00**	**11.00**	**11.00**	**11.00**	**13.00**
Information Technology							
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology Manager	1.00	1.00	1.00	1.00	1.00	2.00	3.00
Technology Supervisor	2.00	2.00	2.00	2.00	2.00	1.00	-
Senior Network Administrator	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Network Administrator	1.00	1.00	1.00	-	-	-	-
System Administrator	-	-	-	-	-	1.00	1.00
Senior Software Developer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS Enterprise Administrator	-	-	-	1.00	1.00	1.00	1.00
Cybersecurity Analyst	-	-	-		1.00	1.00	1.00
Senior GIS Analyst	1.00	1.00	1.00	-	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology Analyst	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Technology Support Manager	-	-	-	-	-	1.00	1.00
Technology Support Supervisor	1.00	1.00	1.00	1.00	1.00	-	-
Technology Support Specialist III	-	-	-	1.00	1.00	1.00	1.00
Technology Support Specialist II	3.00	3.00	3.00	2.00	2.00	1.00	1.00
Technology Support Specialist I	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Asset Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Assets Coordinator	-	1.00	1.00	1.00	1.00	1.00	1.00
Assets Coordinator	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Information Technology	**21.00**	**21.00**	**22.00**	**22.00**	**24.00**	**24.00**	**25.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Community & Neighborhood Services							
Community & Neighborhood Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator	-	-	-	1.00	1.00	1.00	1.00
Community Outreach Coordinator	1.00	1.00	1.00	-	-	-	-
Housing Rehabilitation Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Division							
Chief Code Enforcement & Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Services Division							
Animal Control Officer	3.60	3.60	3.60	3.60	3.60	3.60	4.00
Total Community & Neighborhood Services	**10.60**	**10.60**	**10.60**	**10.60**	**10.60**	**10.60**	**11.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Development Services							
Development Services Administration							
Development Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Process Manager	-	1.00	1.00	1.00	1.00	-	-
Customer Service Manager	-	-	-	-	-	1.00	1.00
Development Services Analyst	1.00	-	-	-	-	-	-
Business Financial Planner	-	-	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Safety							
Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Process Supervisor	1.00	1.00	1.00	-	-	-	-
Permitting Supervisor	-	-	-	1.00	1.00	1.00	1.00
Senior Plans Examiner	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector II	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Building Inspector I	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Building Inspector Apprentice	-	-	-	-	1.00	-	-
Permit Technician	3.00	3.00	5.00	5.00	5.00	5.00	5.00
Engineering							
Development Services Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Floodplain Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Project Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineering Specialist	-	1.00	1.00	1.00	1.00	2.00	2.00
Engineering Specialist	3.00	2.00	2.00	2.00	2.00	1.00	1.00
Development Engineering Division Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning							
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Total Development Services	**36.00**	**36.00**	**38.00**	**36.00**	**37.00**	**37.00**	**37.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Police							
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	-	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Police Sergeant	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Police Officer	78.00	77.00	80.00	80.00	82.00	81.00	83.00
Police Detective	7.00	7.00	7.00	7.00	7.00	8.00	8.00
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Telecommunications Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Dispatcher	13.00	13.00	14.00	14.00	14.00	14.00	14.00
Police Records Specialist	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Police Records Clerk	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Crime Scene Property & Evidence Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records Redaction Specialist	-	-	-	-	1.00	1.00	1.00
Property & Evidence Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Assets Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	-	-	-	-	-	-
Total Police	**139.00**	**139.00**	**143.00**	**143.00**	**147.00**	**147.00**	**149.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Courts							
Town Magistrate	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Operations Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Probation Monitor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Security Officer	2.00	2.00	2.00	2.00	3.00	2.00	2.00
Security Supervisor	-	-	-	-	-	1.00	1.00
Court Collections Specialist	1.00	1.00	1.00	-	-	-	-
Court Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Courtroom Specialist	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Courtroom Specialist	1.00	1.00	1.00	-	-	-	1.00
Court Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Court Clerk	1.00	1.00	1.00	2.00	2.00	2.00	1.00
Total Courts	**14.00**	**14.00**	**14.00**	**14.00**	**15.00**	**15.00**	**15.00**
Public Works							
Public Works Administration							
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Process Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Division							
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Coordinator	-	-	1.00	1.00	1.00	1.00	1.00
Lead Fleet Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Technician II	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Fleet Technician I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Public Works Continued							
Streets Division							
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Technician III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Technician II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Signs & Markings Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Signs & Marking Specialist	1.00	1.00	1.00	-	-	-	-
Public Works Supervisor	2.00	2.00	3.00	3.00	3.00	3.00	5.00
Equipment Operator II	1.00	1.00	1.00	-	-	-	1.00
Equipment Operator I	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Public Works Concrete Specialist	-	-	-	1.00	1.00	1.00	-
Public Works Maintenance Associate III	5.00	5.00	5.00	4.00	4.00	4.00	3.00
Public Works Maintenance Associate II	1.00	1.00	1.00	1.00	3.00	3.00	3.00
Crew Leader					-	-	2.00
Public Works Maintenance Associate I	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Engineering Aide	1.00	-	-	-	-	-	-
Senior Engineering Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Division							
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Supervisor	1.00	1.00	1.00	4.00	4.00	4.00	2.00
Facilities Tradesman	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Facilities Technician II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Specialist	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Facilities Technician I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian Supervisor	-	-	-	1.00	1.00	1.00	1.00
Lead Custodian	1.00	1.00	1.00	-	-	-	-
Custodian	4.00	4.00	4.00	4.00	4.00	4.00	4.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Public Works Continued							
Capital Improvement Program							
CIP Engineering Division Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00
CIP Project Manager	-	-	-	-	1.00	-	-
Project Manager	4.00	4.00	4.00	4.00	4.00	5.00	5.00
CIP Process Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Construction Inspector	-	3.00	3.00	3.00	3.00	3.00	3.00
Construction Inspector	4.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Right of Way Inspector	-	1.00	1.00	1.00	1.00	1.00	1.00
Right of Way Inspector	1.00	-	-	-	-	-	-
Project Coordinator - CIP	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works	**62.00**	**62.00**	**64.00**	**64.00**	**69.00**	**69.00**	**69.00**
Parks & Recreation							
Parks & Recreation Administration							
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks and Recreation Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Process Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Process Coordinator	-	-	-	-	-	-	1.00
Customer Service Representative	-	-	-	-	-	-	2.00
Recreation Supervisor (Special Events)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Division							
Superintendent	1.00	1.00	-	-	-	-	-
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Programmer	1.00	1.00	1.00	1.00	1.00	1.00	3.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Parks & Recreation Continued							
Maintenance Division							
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Parks and Recreation Maintenance Coordinator	-	-	-	-	1.00	1.00	1.00
Irrigation Control Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parks and Recreation Lead Maintenance Associate	-	5.00	5.00	5.00	6.00	6.00	6.00
Parks and Recreation Maintenance Associate III	17.00	12.00	12.00	13.00	13.00	13.00	13.00
Parks and Recreation Maintenance Associate II	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Parks and Recreation Maintenance Associate I	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Parks Project Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Center and Aquatics Division							
Superintendent	-	-	1.00	1.00	1.00	1.00	1.00
Business Process Supervisor	-	-	1.00	1.00	1.00	1.00	-
Aquatic Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Facilities Technician II	-	-	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Recreation Programmer	1.00	1.00	7.00	7.00	7.00	6.00	6.00
Recreation Coordinator	-	-	2.00	2.00	2.00	3.00	3.00
Technology Support Specialist II	-	-	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	-	-	1.00	1.00	1.00	1.00	-
Custodian	-	-	4.00	4.00	4.00	4.00	4.00
Special Interests Division							
Customer Service Representative	2.00	2.00	2.00	2.00	2.00	2.00	-
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Programmer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Outdoor Division							
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Programmer	1.00	1.00	1.00	1.00	1.00	1.00	-
Parks and Recreation Maintenance Associate III	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Parks & Recreation	**58.00**	**58.00**	**74.00**	**74.00**	**76.00**	**76.00**	**78.00**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Water							
Water Administration							
Water Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Resources Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Business Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Financial Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Billing Specialist	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Water Construction Inspector	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Conservation Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project Manager	-	-	-	-	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Distribution							
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Operator III	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Water Operator II	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Water Operator I	2.00	2.00	2.00	2.00	2.00	2.00	2.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2026-2027

	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted	2026 Actual	2027 Adopted
Water Continued							
Water Production							
Water Production Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
SCADA Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Technology Support Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Water Operator III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Operator II	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Facilities Tradesman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality							
Chief Water Quality Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Backflow Prevention Inspector	-	1.00	1.00	1.00	1.00	1.00	1.00
Total Water	**35.00**	**35.00**	**36.00**	**36.00**	**38.00**	**38.00**	**40.00**
Water Reclamation							
Water Reclamation Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Water Reclamation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Reclamation Operator II	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Water Reclamation Operator I	1.00	1.00	1.00	1.00	1.00	1.00	3.00
Lead Water Reclamation Mechanic	-	-	-	1.00	1.00	1.00	1.00
Water Reclamation Mechanic	1.00	1.00	1.00	-	-	-	-
Associate Water Reclamation Mechanic	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Total Water Reclamation	**8.00**	**8.00**	**8.00**	**8.00**	**9.00**	**9.00**	**11.00**
Airport Operations							
Airport Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Airport Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	-	-	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-	-	-	-
Maintenance Associate III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Associate II	-	-	1.00	1.00	1.00	1.00	1.00
Total Airport Operations	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
TOTAL TOWN AUTHORIZED POSITIONS	**444.10**	**444.10**	**475.60**	**475.60**	**496.60**	**496.60**	**508.00**

MARANA AZ

Human Resources

Salary Schedules Fiscal Year 2026-2027

Classified Positions

Exempt Positions

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 109			**$54,160.13**	**$67,701.05**	**$81,240.79**	**Annual**
707	Parks Project Specialist	Exempt				
515	Planner	Exempt				
GRADE 110			**$59,576.74**	**$74,470.92**	**$89,365.11**	**Annual**
713	Airport Operations Supervisor	Exempt				
475	Business Process Supervisor	Exempt				
198	Communications Specialist	Exempt				
202	Economic Development Specialist (TLT)	Exempt				
252	GIS Analyst	Exempt				
752	Parks Maintenance Supervisor	Exempt				
491	Permitting Supervisor	Exempt				
712	Public Works Supervisor	Exempt				
753	Recreation Supervisor	Exempt				
335	Safety & Health Coordinator	Exempt				
203	Senior Human Resources Generalist	Exempt				
227	Tourism Marketing Specialist	Exempt				
840	Visual Communications Designer	Exempt				
487	Water Business Services Supervisor	Exempt				
479	Water Conservation Analyst	Exempt				
722	Water Distribution Supervisor	Exempt				
723	Water Production Supervisor	Exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 111			**$66,130.05**	**$82,661.95**	**$99,195.05**	**Annual**
655	Asset Systems Manager	Exempt				
718	Chief Water Quality Operator	Exempt				
719	Chief Water Reclamation Operator	Exempt				
237	CIP Process Analyst	Exempt				
239	Construction & Inspection Manager *	Exempt				
814	Crime Scene Property & Evidence Supervisor	Exempt				
493	Customer Service Manager	Exempt				
163	Environmental Project Manager	Exempt				
229	Floodplain Manager	Exempt				
211	Procurement Officer	Exempt				
485	Revenue and Customer Service Manager	Exempt				
467	SCADA Administrator	Exempt				
210	Senior Accountant	Exempt				
246	Senior Planner	Exempt				
841	Senior Visual Communications Designer	Exempt				
268	Technology Analyst	Exempt				
GRADE 112			**$74,065.89**	**$92,582.05**	**$111,098.22**	**Annual**
124	Assistant Building Official	Exempt				
177	Chief Code Enforcement and Animal Control Officer	Exempt				
161	Project Manager	Exempt				
400	Deputy Town Clerk	Exempt				
217	Grants Manager	Exempt				
197	Organizational Development Manager	Exempt				
161	Project Manager	Exempt				
258	Senior GIS Analyst	Exempt				
320	Software Developer	Exempt				
502	Superintendent	Exempt				
301	System Administrator	Exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
235	Technology Support Manager	Exempt				
489	Water Resources Administrator	Exempt				
			$83,694.48	**$104,617.51**	**$125,540.55**	**Annual**
GRADE 113						
222	Associate Town Attorney	Exempt				
275	Budget Manager	Exempt				
488	Business Financial Manager	Exempt				
179	CIP Division Manager *	Exempt				
230	Civil Engineer	Exempt				
307	Cybersecurity Analyst	Exempt				
274	Finance Manager	Exempt				
259	GIS Enterprise Administrator	Exempt				
199	HRIS and Payroll Manager	Exempt				
196	Human Resources Manager	Exempt				
257	Procurement Manager	Exempt				
319	Real Property Manager	Exempt				
329	Risk Manager	Exempt				
340	Senior Network Administrator	Exempt				
310	Senior Software Developer	Exempt				
240	Technology Manager	Exempt				
201	Tourism & Marketing Manager	Exempt				
263	Traffic Manager	Exempt				
159	Water Operations Manager	Exempt				
153	Water Reclamation Operations Manager	Exempt				
			$94,574.52	**$118,218.11**	**$141,861.75**	**Annual**
GRADE 114						
261	Assistant Town Attorney	Exempt				
175	Chief Building Official	Exempt				
151	CIP Engineering Division Manager	Exempt				
170	Court Administrator	Exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
147	Development Engineering Division Manager	Exempt				
	Economic Development Manager (TLT)	Exempt				
245	Planning Manager	Exempt				
167	Water Engineering Manager	Exempt				
GRADE 115			**$106,868.67**	**$133,586.44**	**$160,303.01**	**Annual**
262	Senior Assistant Town Attorney	Exempt				
GRADE 116			**$110,999.00**	**$141,523.31**	**$172,047.60**	**Annual**
129	Development Services Deputy Director	Exempt				
149	Finance Deputy Director	Exempt				
250	Human Resources Deputy Director	Exempt				
135	Information Technology Deputy Director	Exempt				
155	Parks & Recreation Deputy Director	Exempt				
158	Public Works Deputy Director	Exempt				
148	Water Deputy Director	Exempt				
GRADE 117			**$119,323.92**	**$152,137.55**	**$184,951.18**	**Annual**
154	Deputy Town Attorney	Exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 208			**$34,944.00**	**$42,806.92**	**$50,669.32**	**Annual**
			$16.8000	**$20.5803**	**$24.3602**	**Hourly**
511	Building Inspector Apprentice *	Non-exempt				
746	Custodian	Non-exempt				
703	Parks and Recreation Maintenance Associate I	Non-exempt				
GRADE 209			**$36,480.86**	**$44,689.58**	**$52,898.30**	**Annual**
			$17.5389	**$21.4854**	**$25.4319**	**Hourly**
406	Administrative Assistant	Non-exempt				
429	Legal Clerk	Non-exempt				
680	Customer Service Representative	Non-exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 210			**$39,035.36**	**$47,817.64**	**$56,600.96**	**Annual**
			$18.7670	**$22.9892**	**$27.2120**	**Hourly**
417	Accounting Associate	Non-exempt				
456	Court Clerk	Non-exempt				
408	Customer Service Specialist	Non-exempt				
748	Faciliites Technician I	Non-exempt				
598	Parks and Recreation Maintenance Associate II	Non-exempt				
444	Police Records Clerk	Non-exempt				
403	Police Redaction Clerk *	Non-exempt				
443	Property & Evidence Records Clerk	Non-exempt				
701	Public Works Maintenance Associate I	Non-exempt				
423	Records Clerk	Non-exempt				
442	Water Billing Specialist	Non-exempt				
GRADE 211			**$41,767.70**	**$51,164.62**	**$60,562.32**	**Annual**
			$20.0806	**$24.5984**	**$29.1165**	**Hourly**
660	Assets Coordinator	Non-exempt				
453	Court Operations Specialist	Non-exempt				
242	Court Probation Monitor	Non-exempt				
620	Courtroom Specialist	Non-exempt				
336	Engineering Aide	Non-exempt				
749	Facilities Technician II	Non-exempt				
611	Fleet Coordinator	Non-exempt				
614	Fleet Technician I	Non-exempt				
419	License & Tax Specialist	Non-exempt				
607	Parks and Recreation Maintenance Associate III	Non-exempt				
413	Payroll Technician *	Non-exempt				
665	Police Assets Coordinator	Non-exempt				
445	Police Records Specialist	Non-exempt				
411	Records Redaction Specialist	Non-exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
813	Security Officer	Non-exempt				
415	Senior Legal Document Specialist	Non-exempt				
704	Signs and Markings Technician	Non-exempt				
GRADE 212			**$45,108.44**	**$55,258.32**	**$65,407.68**	**Annual**
			$21.6868	**$26.5665**	**$31.4460**	**Hourly**
527	Animal Control Officer	Non-exempt				
729	Associate Water Reclamation Mechanic	Non-exempt				
492	Business Process Coordinator	Non-exempt				
517	Code Enforcement Technician	Non-exempt				
810	Crime Scene Specialist	Non-exempt				
434	Development Coordinator	Non-exempt				
448	Dispatcher	Non-exempt				
616	Equipment Mechanic	Non-exempt				
508	Fleet Technician II	Non-exempt				
744	Irrigation Control Technician	Non-exempt				
601	Parks and Recreation Lead Maintenance Associate	Non-exempt				
433	Permit Technician	Non-exempt				
547	Project Coordinator-CIP	Non-exempt				
741	Public Works Equipment Operator I	Non-exempt				
605	Public Works Maintenance Associate III	Non-exempt				
323	Real Property Coordinator	Non-exempt				
466	Recreation Programmer	Non-exempt				
418	Senior Accounting Associate	Non-exempt				
455	Senior Court Clerk	Non-exempt				
621	Senior Courtroom Specialist	Non-exempt				
736	Water Operator I	Non-exempt				
GRADE 213			**$48,718.02**	**$59,678.84**	**$70,640.44**	**Annual**
			$23.4221	**$28.6918**	**$33.9618**	**Hourly**
603	Aquatic Maintenance Technician	Non-exempt				
522	Code Enforcement Officer I	Non-exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
234	Engineer in Training (EIT) *	Non-exempt				
438	Executive Assistant	Non-exempt				
754	Facilities Specialist	Non-exempt				
312	GIS Technician *	Non-exempt				
414	Human Resources Specialist	Non-exempt				
510	Lead Fleet Technician	Non-exempt				
617	Public Works Crew Lead	Non-exempt				
743	Public Works Equipment Operator II	Non-exempt				
662	Senior Assets Coordinator	Non-exempt				
431	Senior Legal Assistant	Non-exempt				
309	Technology Support Specialist I	Non-exempt				
372	Traffic Technician II	Non-exempt				
737	Water Operator II	Non-exempt				
532	Water Quality Technician	Non-exempt				
730	Water Reclamation Operator I	Non-exempt				
GRADE 214			**$53,101.88**	**$65,049.66**	**$76,998.22**	**Annual**
			$25.5298	**$31.2739**	**$37.0184**	**Hourly**
209	Accountant	Non-exempt				
471	Administrative Supervisor	Non-exempt				
531	Backflow Prevention Inspector	Non-exempt				
518	Building Inspector I	Non-exempt				
521	Code Enforcement Officer II	Non-exempt				
461	Community Services Coordinator	Non-exempt				
526	Construction Inspector	Non-exempt				
745	Custodian Supervisor	Non-exempt				
560	Engineering Specialist	Non-exempt				
225	Environmental Specialist	Non-exempt				
751	Facilities Tradesman	Non-exempt				
219	Financial Specialist	Non-exempt				

***Fair Labor Standards Act*
** This is an Underfill/Overfill of an authorized position*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
514	Housing Rehabilitation Specialist	Non-exempt				
728	Lead Water Reclamation Mechanic	Non-exempt				
602	Parks and Recreation Maintenance Coordinator	Non-exempt				
470	Police Records Supervisor	Non-exempt				
465	Recreation Coordinator	Non-exempt				
526	Right of Way Inspector	Non-exempt				
615	Risk Management Specialist	Non-exempt				
809	Security Supervisor	Non-exempt				
525	Water Construction Inspector	Non-exempt				
738	Water Operator III	Non-exempt				
533	Water Quality Specialist	Non-exempt				
731	Water Reclamation Operator II	Non-exempt				
469	Water Technology Support Specialist II	Non-exempt				
GRADE 215			**$58,412.12**	**$71,554.86**	**$84,698.12**	**Annual**
			$28.0827	**$34.4014**	**$40.7202**	**Hourly**
315	Business Process Analyst	Non-exempt				
452	Court Supervisor	Non-exempt				
449	Executive Assistant to the Town Manager	Non-exempt				
233	Human Resources Generalist	Non-exempt				
231	Payroll Analyst	Non-exempt				
302	Plans Examiner	Non-exempt				
529	Senior Construction Inspector	Non-exempt				
249	Senior Crime Analyst	Non-exempt				
513	Senior Right of Way Inspector	Non-exempt				
313	Technology Support Specialist II	Non-exempt				
373	Traffic Signal Technician III	Non-exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 216			**$64,253.54**	**$78,710.58**	**$93,168.14**	**Annual**
			$30.8911	**$37.8416**	**$44.7924**	**Hourly**
516	Building Inspector II	Non-exempt				
464	Police Telecommunications Supervisor	Non-exempt				
561	Senior Engineering Specialist	Non-exempt				
311	Technology Support Specialist III	Non-exempt				
GRADE 217			**$69,072.38**	**$84,613.88**	**$100,155.64**	**Annual**
			$33.2079	**$40.6797**	**$48.1517**	**Hourly**
300	Senior Plans Examiner	Non-exempt				
Additional Pay (Applies only to Non Exempt Positions)						
	Shift Differential Pay	$1.30 per hour	*Pay for employees who work between 6:00 p.m. and 6:00 a.m.*			
	On-Call/Stand-By Pay	$1.30 per hour	*Pay for employees who stand ready to work during non-work hours when assigned.*			

*Final paygrade/title subject to position review later in the year

Classified Sworn Positions

Non-Exempt Positions						
Job Code	**Grade**	**Job Title**	**Salary Schedules**			
806	PO	Police Officer	Non-Exempt	Minimum	Midpoint	Maximum
			Annual	**$65,704.08**	**$79,077.70**	**$92,451.84**
			Hourly	**$31.5885**	**$38.0181**	**$44.4480**
804	DET	Police Detective	Non-Exempt	Minimum	Midpoint	Maximum
			Annual	**$70,303.48**	**$84,613.10**	**$98,923.24**
			Hourly	**$33.7997**	**$40.6794**	**$47.5593**
802	SGT	Police Sergeant	Non-Exempt	Minimum	Midpoint	Maximum
			Annual	**$93,087.02**	**$103,116.78**	**$113,146.80**
			Hourly	**$44.7534**	**$49.5754**	**$54.3975**
800	LT	Police Lieutenant	Exempt	Minimum	Midpoint	Maximum
			Annual	**$109,717.73**	**$128,374.80**	**$147,031.83**
801	CAPT	Police Captain	Exempt	Minimum	Midpoint	Maximum
			Annual	**$120,688.83**	**$143,590.35**	**$166,491.87**

Police Officer Special Assignments Pays	
5% added to base pay	Auto Theft Task Force
5% added to base pay	Lead Police Officer
5% added to base pay	Counter Narcotics Alliance
5% added to base pay	DART
5% added to base pay	DEA Task Force
5% added to base pay	EOD (Explosives)
5% added to base pay	GIITEM Task Force
5% added to base pay	Investigator
5% added to base pay	K9
5% added to base pay	Motorcycles
5% added to base pay	School Resource Officer (SRO)
5% added to base pay	SWAT
5% added to base pay	Volunteer Coordinator
One additional hour of pay per shift paid at time and one-half rate when serving as FTO	Field Training Officer

Additional Pay for Sworn Positions (Applies only to Non-Exempt Sworn)		
Shift Differential Pay	$1.30 per hour	*Pay for employees who work between 6:00 p.m. and 6:00 a.m.*
On-Call/Stand-By Pay	$1.30 per hour	*Pay for employees who stand ready to work during non-work hours when assigned.*

Unclassified Positions

Exempt Positions Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
Grade AA			**$59,576.74**	**$74,470.92**	**$89,365.11**	**Annual**
190	Cultural Heritage Specialist	Exempt				
Grade A			**$74,065.89**	**$92,582.05**	**$111,098.22**	**Annual**
260	Assistant to the Town Manager	Exempt				
Grade B			**$83,694.48**	**$104,617.52**	**$125,540.55**	**Annual**
141	Communications Manager	Exempt				
Grade C			**$94,574.52**	**$118,218.11**	**$141,861.75**	**Annual**
143	Airport Manager	Exempt				
Town Officers Grade I			**$110,999.00**	**$141,523.31**	**$172,047.60**	**Annual**
Town Officers Grade II			**$119,323.92**	**$152,137.55**	**$184,951.18**	**Annual**
114	Community and Neighborhood Services Director	Exempt				
106	Town Clerk	Exempt				
Town Officers Grade III			**$128,273.21**	**$163,547.86**	**$198,822.52**	**Annual**
182	Deputy Chief of Police	Exempt				
Town Officers Grade IV			**$137,893.70**	**$175,813.95**	**$213,734.21**	**Annual**
127	Development Services Director	Exempt				
118	Finance Director	Exempt				
116	Human Resources Director	Exempt				
134	Information Technology Director	Exempt				
136	Parks and Recreation Director	Exempt				
180	Public Works Director	Exempt				
146	Water Director	Exempt				
Town Officers Grade V			**$148,235.72**	**$189,000.00**	**$229,764.28**	**Annual**
112	Assistant Town Manager	Exempt				
138	Chief of Police	Exempt				
120	Town Attorney	Exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
Town Officers Grade VI			**$159,353.41**	**$203,175.00**	**$246,996.59**	**Annual**
110	Deputy Town Manager	Exempt				

Temporary Positions

Job Code	Job Title	FLSA** Status	Level 1	Level 2	Level 3	Level 4
827	Fitness Instructor	Non-exempt	$19.00	$21.00	$23.00	$25.00

* level is determined by certifications and years of service

Job Code	Job Title	FLSA** Status	1st Year	2nd Year	3rd Year	4th Year	5th Year
828	*Head Lifeguard	Non-exempt	$18.00	$18.25	$18.50	$18.75	$19.00
826	*Lifeguard	Non-exempt	$17.00	$17.25	$17.50	$17.75	$18.00
824	*Recreation Aide	Non-exempt	$16.00	$16.25	$16.50	$16.75	$17.00

* returning employees may receive a $.25 (cents) increase each year

Job Code	Job Title	FLSA** Status	High School	College	Grad School	Law School
480	Intern	Non-exempt	$15.15	$16.15	$17.15	$18.15

Job Code	Job Title	FLSA** Status	half day session	full day session	
169	Judge Pro Tempore	Exempt	$250.00	$450.00	Flat Rate

*if less than half day session rate is $50 per hour

Job Code	Job Title	FLSA** Status	Flat Rate
805	Background Investigator	Non-exempt	$21.0672
447	Dispatcher STT	Non-exempt	$21.6868

Additional Pay (Applies only to Non-Exempt position)		
Shift Differential Pay	$1.30 per hour	*Pay for employees who work between 6:00 p.m. and 6:00 a.m.*
On-Call/Stand-By Pay	$1.30 per hour	*Pay for employees who stand ready to work during non-work hours when assigned.*

APPENDIX
TABLE OF REVISIONS

EFFECTIVE DATE	DESCRIPTION
7/1/2023	New Fiscal year adopted salary schedule
	* Organization Development Manager grade 112
	* Police Assets Coordinator grade 211
	* Business Process Analyst grade 214
	* Technology Support Specialist II grade 214
	* Cultural Heritage Specialist grade AA
	* Senior Software Developer grade 112
	* Procurement Specialist grade 109 to Procurement Officer grade 110
7/15/2023	2% increase to all Classified, Classified Sworn and Unclassified grades
10/7/2023	* Custodian (JC 208) changed from grade 207 to 208
	* Construction Inspector (JC 525) changed from grade 213 to 214
	* Right of Way Inspector (JC 526) changed from grade 213 to 214
	* Added Backflow Prevention Inspector (JC 531) grade 214
	* Added Senior Construction Inspector (JC 529) grade 215
	* Added Senior Right of Way Inspector (JC 513) grade 215
12/30/2023	Public Works pay grade changes:
	* Public Works Maintenance Associate I from 208 to 209
	* Public Works Maintenance Associate II from 209 to 210
	* Public Works Maintenance Associate III from 210 to 211
	* Fleet Technician I from 210 to 211
	* Fleet Technician II from 211 to 212
	* Equipment Operator I from 211 to 212
	* Equipment Operator II from 212 to 213
1/1/2024	Minimum Wage increase to $14.35 per hours
	* Recreation Aide from $14.00 to $15.00
	* Intern $13.85 to $14.85
1/13/2024	Mid-Year Reclassifications
	* Visual Communications Designer (grade 109) to Senior Visual Communications Designer (grade 110)
	* Assets Coordinator (grade 211) to Senior Assets Coordinator (grade 213)
	* Development Services Analyst (grade 110) to Business Process Manager (grade 111)
	* Legal Clerk (grade 209) to Senior Legal Specialist (grade 211)
	* Legal Document Specialist (grade 210) to Senior Legal Document Specialist (grade 211)
	* Tourism & Marketing Manager (grade 111) to (grade 113)
1/27/2024	Parks & Recreation (Landscaping) Title Changes
	* Parks & Rec Maintenance Associate III (JC 607) to Parks & Recreation Lead Maintenance Associate (JC 601)
	from grade 210 to 211
3/12/2024	* Water Conservation Analyst changed from 110 to 109 (6/8/23)
4/25/2024	Added Pubic Works Maintenance Apprentice grade 208
5/15/2024	Added Pubic Works Concrete Specialist grade 213
7/1/2024	New Fiscal year adopted salary schedule
	* Fleet Coordinator - New Position Grade 211
	* Human Resources Manager - New Position Grade 113
	* Tourism Marketing Specialist - New position Grade 110
	* Background Investigator change hourly rate from $17.8733 to $20.6541
	* Shift differential pay changed from $1.15 per hour to $1.30 per hour
	* On-call pay changed from $1.00 per hour to $1.30 per hour
7/13/2024	* Accounting Associate grade 209 to 210
	* Administrative Assistant 208 to 209
	* Airport Operations Supervisor grade 109 to 110

EFFECTIVE DATE	DESCRIPTION
	* Aquatic Maintenance Technician grade 212 to 213
	* Business Process Analyst grade 214 to 215
	* Chief of Police grade III to V
	* Communications Specialist grade 109 to 110
	* Court Clerk grade 209 to 210
	* Courtroom Specialist grade 210 to 211
	* Crime Scene Specialist grade 211 to 212
	* Customer Service Representative grade 208 to 209
	* Customer Service Specialist grade 209 to 210
	* Deputy Chief of Police grade E to III
	* Deputy Town Attorney grade 116 to 117
	* Deputy Town Clerk grade 111 to 112
	* Deputy Town Manager grade III to VI
	* Development Coordinator grade 211 to 212
	* Development Services Deputy Director grade 115 to 116
	* Development Services Director grade II to IV
	* Executive Assistant grade 212 to 213
	* Finance Deputy Director grade 115 to 116
	* Finance Director grade II to IV
	* Fleet Technician Apprentice (TLT)
	* HRIS and Payroll Manager grade 111 to 112
	* Human Resources Deputy Director grade 115 to 116
	* Human Resources Director grade II to IV
	* Network Administrator grade 111 to 112
	* Parks & Recreation Deputy Director grade 115 to 116
	* Parks & Recreation Lead Maintenance Associate grade 211 to 212
	* Parks & Recreation Maintenance AssociateI II grade 209 to 210
	* Parks & Recreation Maintenance AssociateI III grade 210 to 211
	* Parks and Recreation Director grade II to IV
	* Permit Technician grade 211 to 212
	* Plans Examiner grade 214 to 215
	* Police Records Clerk grade 209 to 210
	* Police Telecommunications Supervisor grade 215 to 216
	* Project Coordinator CIP grade 211 to 212
	* Property & Evidence Records Clerk grade 209 to 210
	* Public Works Deputy Director grade 115 to 116
	* Public Works Director grade II to IV
	* Public Works Maintenance Associate I grade 209 to 210
	* Public Works Maintenance Associate II grade 210 to 211
	* Public Works Maintenance Associate III grade 211 to 212
	* Real Property Coordinator grade 211 to 212
	* Real Property Manager grade 112 to 113
	* Risk Manager grade 112 to 113
	* Senior Accountant grade 110 to 111
	* Senior Accounting Associate grade 211 to 212
	* Senior Court Clerk grade 211 to 212
	* Senior Courtroom Specialist grade 211 to 212
	* Senior Engineering Specialist grade 215 to 216
	* Senior GIS Analyst grade 112 to 113
	* Senior Network Administrator grade 112 to 113
	* Senior Planner grade 110 to 111
	* Senior Plans Examiner grade 216 to 217
	* Senior Software Developer grade 112 to 113
	* Senior Visual Communications Deigner grade 110 to 111

EFFECTIVE DATE	DESCRIPTION
	* Superintendent grade 111 to 112
	* Technology Analyst grade 110 to 111
	* Technology Manager grade 113 to 114
	* Technology Services Deputy Director grade 115 to 116
	* Technology Services Director grade II to IV
	* Technology Supervisor grade 112 to 113
	* Technology Support Specialist I grade 212 to 213
	* Technology Support Specialist II grade 214 to 215
	* Town Attorney grade III to V
	* Visual Communications Designer grade 109 to 110
	* Water Billing Specialist grade 209 to 210
	* Water Business Services Supervisor grade 109 to 110
	* Water Conservation Analyst grade 109 to 110
	* Water Deputy Director grade 115 to 116
	* Water Director grade II to IV
	* Water Operator Apprentice (TLT)
	* Added new grade 117, 217, IV, V and VI
	* Changed grade II Min, Mid and Max per comp study
	* Changed grade III Min, Mid and Max per Comp study
	* Increased Grades PO, DET, SGT, LT and CAPT by 5% per comp study
7/27/2024	* Add Term Limited Temporary (TLT) Risk Specialist Grade 214
9/12/2024	* Remove underfill Business Process Supervisor; change to Permitting Supervisor
11/15/2024	* Added Recreation Supervisor Grade 110
	* Added Recreation Coordinator Grade 214
12/28/2024	* Added Payroll Analyst Grade 215
	* Change Grade for HR Generalist from 109 to 215
	* Change Grade for Executive Assistant to the Town Manager from 109 to 215
	* Remove Payroll Administrator grade 110
1/11/2025	Mid Year Reclassifications
	* Reclassification Community Outreach Coordinator Grade 213 to Community Services Coordinator Grade 214
	* Reclassification Cultural Heritage Specialist Grade AA change Min $56,739.75, Mid $70,924.69, Max $85,109.63
	* Remove Senior GIS Analyst Grade 112
	* New GIS Enterprise Administrator Grade 113
	* Reclassification Lead Custodian Grade 210 to Custodian Supervisor Grade 214
	* Reclassification CIP Process Analyst Grade 110 to Grade 111
	* Reclassification Payroll Technician Grade 211 to Payroll Analyst Grade 215
	* Title change from Water Reclamation Mechanic to Lead Water Reclamation Mechanic
	* Added Technology Support Specialist III Grade 216
	* Reclassification Revenue and Customer Service Manager Grade 110 to 111
	* Title change from Busines Process Manager to Customer Service Manager (Grade 111)
1/11/2025	* Reallocate Court Collections Specialist to Senior Court Clerk
02/08/2025	* Change ranges for Head Lifeguard by $1.00
	* Change ranges for Lifeguard by $1.00
	* Change ranges for Recreation Aide by $1.00
	* Change levels for Fitness Instructor
	* Change Grade 208 from $15.6108, $19.1235, $22.6359 to $16.00, $19.6003, $23.2002
4/5/2025	* Reallocate Public Works Maintenance Associate III to Public Works Crew Lead grade 213
	* Add Engineer in Training (EIT) Grade 213
6/28/2025	* CIP Project Manager Grade 112
	* Cybersecurity Analyst Grade 112
	* Senior GIS Analyst Grade 112
	* Records Redaction Specialist Grade 211
	* Add Security Officer Grade 211
	* Associate Town Attonry from Grade 112 to Grade 113
	* Assistant Town Attorney from Grade 113 to Grade 114
	* Senior Assistant Town Attorney Grade 114 to Grade 115

EFFECTIVE DATE	DESCRIPTION
	* Technology Support Supervisor retitled to Technology Support Manager
	* Technology Manager moved from grade 114 to 113
	* Technology Supervisor retiltled to Technology Manager
7/12/2025	* Background investigators rate from $20.6541 to $21.0672
	* Added Building Inspector Apprentice grade 208
	* Records Redaction Specialist Grade 211 to Police Redaction Clerk Grade 210
7/26/2025	* HRIS and Payroll Manager Grade 112 to Grade 113
	* Grants Manager Grade 111 to Grade 112
	* Cybersecurity Analyst Grade 112 to Grade 113
1/1/2026	* Minimum Wage increase to $15.15 per hour. Job class 480 Intern rates changed
1/10/2026	* Reclassification Court Administrator Grade 113 to 114
	* Reclassification Court Security Officer Grade 211 to Security Supervisor Grade 214
	* Reclassification Senior Legal Specialist Grade 211 to Executive Assistant Grade 213
	* Reclassification Legal Assistant Grade 212 to Senior Legal Assistant Grade 213
1/24/2026	* Re-allocate Technology Analyst Grade III to Software Developer Grade 112
5/8/2026	* Change title from Traffice Technician III to Traffic Signal Technician III, no grade change
6/27/2026	**FY2027 New Positions:**
	* Assistant Town Manager Grade V
	* Procurement Manager Grade 113
	* Legal Clerk Grade 209
	* Judge Pro Tempore Full day from $300 to $450; 1/2 day from $150 to $250
	* Remove Director of Economic & Tourism Development
	* Remove Economic Development Specialist

APPENDICES

The Appendices include information helpful to the reader such as the Town's Budget Adoption Resolution and the State Auditor General reports and a glossary of terms.

MARANA RESOLUTION NO. 2026-047

RELATING TO BUDGET; ADOPTING THE TOWN OF MARANA'S FISCAL YEAR 2026-2027 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 19, 2026, 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 16, 2026, 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 16, 2026, 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 2026-2027.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, Arizona, this 16th day of June, 2026.

Mayor Jon Post

ATTEST:

Jill McCleary, Town Clerk

APPROVED AS TO FORM:

Jane Fairall, Town Attorney

MARANA AZ
ESTABLISHED 1977

Official Budget Forms

Town of Marana

Fiscal year 2027

Town of Marana

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Fiscal year 2027

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Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

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Schedule C—Revenues other than property taxes

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Schedule E—Expenditures/expenses by fund

Schedule F—Expenditures/expenses by department (as applicable)

Schedule G—Full-time employees and personnel compensation

Town of Marana
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

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
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	97,074,681	15,077,661	17,292,115	146,317,965	0	133,216,444	7,249,784	416,228,650
2026	Actual expenditures/expenses**	E	2	73,438,683	8,568,467	12,240,748	44,295,385	0	62,071,857	6,258,121	206,873,261
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	154,963,480	15,402,702	10,710,826	92,009,178	0	35,380,379	4,158,812	312,625,377
2027	Primary property tax levy	B	4	0							0
2027	Secondary property tax levy	B	5			3,299,185	428,610				3,727,795
2027	Estimated revenues other than property taxes	C	6	93,070,579	11,066,765	0	130,378,815	0	45,918,670	7,866,120	288,300,949
2027	Other financing sources	D	7	0	0	17,959,154	28,931,734	0	152,043,732	0	198,934,620
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	0	100,000	7,461,750	34,249,157	0	14,473,699	0	56,284,606
2027	Interfund Transfers (out)	D	10	37,817,106	0	0	5,694,332	0	12,773,168	0	56,284,606
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability			23,267,645					3,907,113		27,174,757
	Maintained for future retirement contributions										0
											0
2027	Total financial resources available		12	186,949,308	26,569,467	39,430,915	280,303,162	0	231,136,200	12,024,932	776,413,984
2027	Budgeted expenditures/expenses	E	13	99,365,512	19,940,327	29,953,811	204,457,757	0	198,620,961	7,866,120	560,204,488

Expenditure limitation comparison		2026	2027
1	Budgeted expenditures/expenses	$ 416,228,650	$ 560,204,488
2	Add/subtract: estimated net reconciling items	(17,315,977)	(31,013,080)
3	Budgeted expenditures/expenses adjusted for reconciling items	398,912,673	529,191,408
4	Less: estimated exclusions	217,762,427	358,580,512
5	Amount subject to the expenditure limitation	$ 181,150,246	$ 170,610,896
6	EEC expenditure limitation	$ 330,933,057	$ 362,348,294

☐ 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 2027

	2026	2027
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	3,423,082	3,727,795
Property tax judgment		
C. Total property tax levy amounts	$ 3,423,082	$ 3,727,795
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	$ 3,371,736	
(2) Prior years' levies	33,717	
(3) Total secondary property taxes	$ 3,405,453	
C. Total property taxes collected	$ 3,405,453	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
Property tax judgment		
(2) Secondary property tax rate	2.7115	2.6092
Property tax judgment		
(3) Total city/town tax rate	2.7115	2.6092

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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Sales taxes	$ 46,589,787	$ 48,235,069	$ 48,626,130
Licenses and permits			
Building and development fees	5,193,300	5,826,622	6,542,003
Business and license fees	155,000	149,903	160,000
Animal fees	76,700	62,480	76,700
Franchise fees	600,000	519,942	550,000
Host fees	320,000	463,863	425,000
Intergovernmental			
State Shared Sales Taxes	9,171,970	9,225,603	9,387,270
Urban Revenue Sharing	11,892,816	12,158,915	13,329,485
Auto Lieu	3,011,880	2,962,477	3,051,351
Charges for services			
Charges for services	1,395,461	2,250,029	2,715,318
Fines and forfeits			
Court fines and fees	389,500	388,360	389,500
Interest on investments			
Interest	7,300,000	8,053,574	6,641,697
Contributions			
Voluntary contributions	368,475	299,371	383,275
Miscellaneous			
Other miscellaneous	829,850	3,169,329	792,850
Total General Fund	$ 87,294,739	$ 93,765,537	$ 93,070,579

* 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	$ 418,000	$ 100,875	$ 521,452
Affordable Housing Revolving	2,000	1,432	2,000
Other grants and contributions	3,266,355	3,204,733	3,458,093
RICO	30,000	36,101	30,000
	$ 3,716,355	$ 3,343,141	$ 4,011,545
Impound	$ 9,000	$ 15,600	$ 13,500
Bed Tax	1,850,000	1,829,300	1,890,000
Local JCEF	8,000	4,098	4,500
Fill the GAP	4,500	1,285	3,500
	$ 1,871,500	$ 1,850,283	$ 1,911,500
Local Technology Enhancement	$ 50,000	$ 27,272	$ 32,000
Highway User Revenue	5,197,296	4,936,305	5,111,720
	$ 5,247,296	$ 4,963,577	$ 5,143,720
Total special revenue funds	$ 10,835,151	$ 10,157,001	$ 11,066,765

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Debt service funds			
Tangerine Farms Road Improvement District	$ 1,023,263	$ 909,004	$ -
Gladden Farms CFD debt	-		-
Gladden Farms, Phase II CFD debt	26,192		-
Mandarina CFD debt	-	1,970,000	-
Saguaro Springs CFD debt	-		-
	$ 1,049,455	$ 2,879,004	$
Total debt service funds	$ 1,049,455	$ 2,879,004	$
Capital projects funds			
Transportation	$ 15,746,522	$ 9,107,537	$ 13,321,110
Half Cent Sales Tax	7,976,682	8,505,223	8,593,330
Impact Fee funds	4,247,097	7,163,134	6,109,799
Other capital projects	55,462,581	4,526,134	12,527,676
	$ 83,432,882	$ 29,302,028	$ 40,551,915
Downtown Reinvestment	$ 301,500	$ 333,554	$ 350,000
Regional Transportation Authority	24,684,437	13,519,914	89,276,900
Pima Association of Governments	-	439,087	200,000
	$ 24,985,937	$ 14,292,555	$ 89,826,900
Total capital projects funds	$ 108,418,819	$ 43,594,583	$ 130,378,815

* 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	$ 19,888,002	$ 22,027,208	$ 25,079,529
Airport	4,148,380	380,916	11,443,210
Water Reclamation Utility	8,044,193	10,181,913	9,395,931
	$ 32,080,575	$ 32,590,037	$ 45,918,670
Total enterprise funds	$ 32,080,575	$ 32,590,037	$ 45,918,670

* 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	$ 6,797,825	$ 6,015,853	$ 7,460,870
Dental benefits	401,640	269,564	405,250
	$ 7,199,465	$ 6,285,417	$ 7,866,120
Total internal service funds	$ 7,199,465	$ 6,285,417	$ 7,866,120
Total all funds	$ 246,878,204	$ 189,271,579	$ 288,300,949

* 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 2027

Fund	Other financing 2027 Sources	Other financing 2027 (Uses)	Interfund transfers 2027 In	Interfund transfers 2027 (Out)
General Fund				
Other grants and contributions	$	$	$	$ 100,000
Other capital projects				33,949,157
2014 debt service				
2017 debt service				551,668
2024 refunding debt service				1,215,750
Airport				1,014,157
Water utility				986,374
Water reclamation utility				
Total General Fund	$	$	$	$ 37,817,106
Special revenue funds				
Other grants and contibutions	$	$	$ 100,000	$
Total special revenue funds	$	$	$ 100,000	$
Debt service funds				
2014 debt service	$	$	$	$
2017 debt service			2,652,250	
2024 debt service			3,593,750	
2024 refunding debt service			1,215,750	
Saguaro Springs CFD	11,500,000			
Gladden Farms II CFD	6,459,154			
Total debt service funds	$ 17,959,154	$	$ 7,461,750	$
Capital projects funds				
Transportation	$	$	$ 300,000	$ 867,286
Impact fees	28,931,734			1,233,296
Half cent sales tax				3,593,750
Other capital projects			33,949,157	
Total capital projects funds	$ 28,931,734	$	$ 34,249,157	$ 5,694,332
Enterprise funds				
Airport	$	$	$ 1,014,157	$
Water utility	97,580,728		6,327,655	6,900,809
Water reclamation utility	54,463,004		7,131,887	5,872,359
Total enterprise funds	$ 152,043,732	$	$ 14,473,699	$ 12,773,168
Internal service funds				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
Total all funds	$ 198,934,620	$	$ 56,284,606	$ 56,284,606

Town of Marana
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Non-departmental	$ 9,045,002	$ (1,321,228)	$ 7,915,958	$ 6,579,309
Mayor and Council	517,274		475,042	685,736
Town manager	1,569,685		1,510,175	1,933,786
Town clerk	731,498		478,889	923,248
Human resources	2,200,830		1,909,743	2,375,337
Finance	2,618,079		2,135,669	2,762,075
Legal	1,726,023		1,466,798	1,950,454
Information Technology	8,270,039		6,754,597	7,655,922
Economic Development and Tourism	367,066		388,308	397,585
Development services	4,744,181		4,109,791	5,175,938
Police	22,785,640		21,328,729	23,608,937
Courts	1,608,754		1,341,678	1,691,323
Public works	10,176,366		7,465,786	10,970,067
Parks and recreation	11,913,888		11,043,963	13,851,119
Community development	1,402,433		1,232,158	1,644,722
Capital outlay	12,397,923	1,337,456	3,881,399	12,159,954
Contingency	5,000,000	(16,228)	-	5,000,000
Total General Fund	$ 97,074,681	$	$ 73,438,683	$ 99,365,512
Special revenue funds				
Highway user revenue	$ 7,492,283	$	$ 2,961,866	$ 9,723,012
Revolving affordable housing	105,000		-	130,000
Local JCEF	131,805		261	131,805
Fill the GAP	34,500		-	34,500
Local technology	82,500		23,484	83,500
Community Development Block Grants	418,000		100,875	521,452
Bed tax	2,809,164		2,199,796	5,290,000
Other grants and contributions	3,816,909		3,204,733	3,865,058
RICO	148,500		60,307	118,500
Impound fees	39,000		17,145	42,500
Total special revenue funds	$ 15,077,661	$	$ 8,568,467	$ 19,940,327
Debt service funds				
Series 2014 debt	$ 653,198	$	$ 653,198	$ -
Series 2017 debt	2,589,450		2,589,450	2,589,250
Series 2024	3,555,125		3,555,125	3,556,750
Series 2024 refunding debt	1,187,125		1,187,125	1,186,875
Tangerine farms ID debt	1,023,263		957,641	-
Gladden farms CFD debt	873,407		872,657	871,206
Galdden farms, Phase II CFD debt	935,147		934,002	7,477,270
Mandarina CFD debt	954,625		1,022,000	1,172,284
Saguaro springs CFD debt	5,520,775		469,550	13,100,176
Total debt service funds	$ 17,292,115	$	$ 12,240,748	$ 29,953,811

Town of Marana
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
Capital projects funds				
Transportation	$ 22,928,522	$ 2,259,327	$ 9,107,537	$ 22,987,334
Impact fee funds	27,691,724	1,500,000	10,264,484	27,554,293
Other capital projects	66,669,032	(3,759,327)	10,669,787	56,959,768
Downtown reinvestment	1,125,000		-	3,725,000
Pima association of governments	340,000		340,000	200,000
Regional tranportation authority	24,684,437		13,519,914	89,276,900
Half cent sale tax fund	500,000		380,663	1,000,000
Gladden farms CFD	1,378,500		3,500	1,509,945
Galdden farms, Phase II CFD	282,750		3,250	346,067
Mandarina CFD	28,500		3,250	29,150
Saguaro springs CFD	689,500		3,000	840,150
Cascada CFD			-	29,150
Total capital projects funds	$ 146,317,965	$	$ 44,295,385	$ 204,457,757
Enterprise funds				
Water utility	$ 78,695,934	$	$ 34,908,857	$ 119,264,261
Airport	4,765,358		563,163	12,457,367
Water reclamation utility	49,755,152		26,599,837	66,899,333
Total enterprise funds	$ 133,216,444	$	$ 62,071,857	$ 198,620,961
Internal service funds				
Health benefits	$ 6,848,144	$	$ 5,935,800	$ 7,460,870
Dental benefits	401,640		322,321	405,250
Total internal service funds	$ 7,249,784	$	$ 6,258,121	$ 7,866,120
Total all funds	$ 416,228,650	$	$ 206,873,261	$ 560,204,488

* 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 2027

Department/Fund	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
Economic development and tourism				
General Fund	$ 551,052	$	$ 388,308	$ 513,277
Downtown Reinvestment Fund	1,125,000		-	3,725,000
Bed Tax Fund	1,841,200	(490,802)	728,012	4,280,612
Department total	$ 3,517,252	$ (490,802)	$ 1,116,320	$ 8,518,889
List department: Police:				
General Fund	$ 23,136,060	$	$ 21,328,729	$ 23,836,697
Grants and contributions	1,616,112	250,914	1,815,160	1,664,261
RICO	148,500		60,307	118,500
Impound fees	39,000		17,145	42,500
Department total	$ 24,939,672	$ 250,914	$ 23,221,341	$ 25,661,958
List department: Court:				
General Fund	$ 1,808,754	$	$ 1,341,678	$ 3,078,870
Local JCEF	131,805		261	131,805
Fill the GAP	34,500		-	34,500
Local Tech Enhancement	82,500		23,484	83,500
Department total	$ 2,057,559	$	$ 1,365,423	$ 3,328,675
List department: Public works:				
General Fund	$ 15,085,303	$	$ 7,465,786	$ 15,213,563
Grants and contributions	9,300		-	9,300
Highway User Revenue Fund	6,782,943		3,314,754	9,009,672
Department total	$ 21,877,546	$	$ 10,780,540	$ 24,232,535
List department: Parks and Recreation:				
General Fund	$ 14,754,958	$	$ 11,043,963	$ 16,253,591
Grants and contributions		104,623	79,184	-
Highway User Revenue Fund	597,077		462,934	713,340
Department total	$ 15,352,035	$ 104,623	$ 11,586,081	$ 16,966,931
List department: Community development:				
General Fund	$ 1,402,433	$	$ 1,232,158	$ 1,644,722
CDBG	418,000		111,905	521,452
Revolving Affordable Housing	105,000		-	130,000
Department total	$ 1,925,433	$	$ 1,344,063	$ 2,296,174

* 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 2027

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 2027
General Fund	450.00	$ 38,465,904	$ 4,549,516	$ 7,111,858	$ 4,210,823	$ 54,338,101
Special revenue funds						
Bed Tax	2.00	$ 178,384	$ 21,175	$ 34,475	$ 14,579	$ 248,613
Total special revenue funds	2.00	$ 178,384	$ 21,175	$ 34,475	$ 14,579	$ 248,613
Enterprise funds						
Water utility	40.00	$ 2,872,385	$ 335,501	$ 652,991	$ 295,469	$ 4,156,346
Airport	5.00	308,892	35,639	60,796	43,155	448,482
Water reclamation utility	11.00	645,253	74,468	228,161	78,672	1,026,554
Total enterprise funds	56.00	$ 3,826,530	$ 445,608	$ 941,948	$ 417,296	$ 5,631,382
Total all funds	508.00	$ 42,470,818	$ 5,016,299	$ 8,088,281	$ 4,642,698	$ 60,218,096

SUMMARY OF FUND ACCOUNTING STRUCTURE

The Town of Marana uses fund accounting to track revenues and expenditures. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance (equity), and revenues and expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Budgetary accounting is reflected within two major fund groups: Governmental funds and Proprietary funds. Different fund types are found within each of these two classifications.

Town of Marana Budgeted Funds

Governmental Funds

Used to account for general government operations and include the General Fund, Debt Service funds, Special Revenue funds, and Capital Projects funds.

General Fund

The General Fund includes all sources of revenue the Town receives that are not designated for a specific purpose or required to be accounted for in another fund. General Fund revenue may be used by the Town Council for any legal public purpose. The General Fund finances the basic operation of the Town, such as public safety, parks & recreation, municipal court, administration, and development services. Most Town departments receive at least some support from the General Fund.

Special Revenue Funds

This fund type is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. The largest special revenue funds for the Town of Marana include the Highway User Revenue Fund (HURF) and grant funds.

Capital Projects Funds

This fund type accounts for revenue received to pay for infrastructure improvements, acquisition or development of major capital equipment and structures. The financing sources of these projects are usually provided by transfers from other funds, bond issue proceeds, intergovernmental revenues or grants.

Debt Service Funds

This fund type is used to account for the long-term payment of principal and interest on long-term debt, such as general obligation bonds, revenue bonds, etc.

Proprietary Funds

Used to account for the Town's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis.

Enterprise Funds

These funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises. The Town of Marana has enterprise funds for water, water reclamation and the airport departments.

Internal Service Funds

These funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The Town has internal service funds for self-insured health and dental benefits.

GLOSSARY OF TERMS

The Town of Marana's Annual Budget is structured to be understandable and meaningful to the general public and organizational users. This glossary is provided as a tool to assist those who are unfamiliar with budgeting terms or terms specific to Marana's budgeting process.

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted Budget: A formal action taken by the Town Council that sets the spending limits for the fiscal year.

Arizona Department of Transportation (ADOT): An Arizona state government agency charged with managing the state's highway system and is also involved with public transportation and municipal airports.

Annual Comprehensive Financial Report (ACFR): The official annual report for the Town prepared in accordance with Generally Accepted Accounting Principles (GAAP) and in conformance with standards of financial reporting as established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association (GFOA). The ACFR includes financial statements and analysis, along with statistical data on financial, nonfinancial, and demographic trends. It is also used by bond rating agencies, such as Moody's, Standard & Poor's, and Fitch, to determine credit risk, and thus interest rates, for bonds issued by the Town.

Appropriation: Authorization by the Town Council which permits the Town to incur obligations to make expenditures for a specific purpose.

Audit: An examination of financial records and reporting activities to review accuracy and representation of financial activities and claims. An audit may be conducted for disclosure, compliance, taxation, legal or other purposes.

Balanced Budget: A budget in which recurring revenues equal recurring expenditures.

Bond: A Town issued debt instrument to repay the specific amount of the money (the face value of the bond) on the designated maturity dates with accrued interest. Bonds are used primarily to finance capital projects and are a promise to pay.

Budget: A detailed plan with dollar amounts.

Budget Calendar: The schedule of key dates in preparation, adoption and administration of the budget.

Budget Message: The opening section of the budget document from the Town Manager which provides a general summary of highlighting the most important aspects of the budget, changes from the previous fiscal year, key issues impacting the budget and recommendations regarding the financial policy for the upcoming period.

Capital Improvement: Includes any expenditure over $100,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

Capital Outlay: Purchase of an asset with a value greater than $1,000 that is intended to continue to be held or used for a period greater than five years. Capital Outlay can be land, buildings, machinery, vehicles, furniture and other equipment.

Capitalized Labor: All direct costs of labor that can be identified or associated with and are properly allocable to the construction, modification, or installation of specific items of capital assets and, as such, can thereby be written down over time via a depreciation or amortization schedule as capitalized costs.

Carry-Over/Carry-Forward: Year-end savings that can be carried forward to cover expenses of the next fiscal year. These funds also pay for encumbrances from the prior year.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Central Arizona Project (CAP): Designed to bring about 1.5 million acre-feet of Colorado River water per year to Pima, Pinal and Maricopa counties by means of wastewater treatment.

Community Development Block Grant (CDBG): Federal Grant Funds provided on an annual basis to support specific programs identified by Council.

Cortaro-Marana Irrigation District (CMID): Cortaro-Marana Irrigation District. A political subdivision that serves the agricultural irrigation needs of the Marana, Avra Valley and Cortaro communities.

Contingency: An amount included in the budget that is not designated for a specific purpose. The contingency amount is budgeted for emergencies and unforeseen events but must be approved by Council prior to its use.

Certified Public Accountant (CPA): A license provide accounting services to the public.

Debt Service Fund: A segregated fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Depreciation: A method of allocating the cost of an asset over its expected useful life.

Disbursement: The expenditure of money from an account.

Employee Benefits: Contributions made by a government to meet commitments or obligations to employees. Included are the government's share of costs for Social Security, pensions, and medical and disability insurance plans.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Funds: A fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Executive Team: Top level management in the Town that are pulled together to focus on the Town's mission, direction and organizational changes needed as defined by the General and Strategic plans or guidance from the Town Council.

Estimate: Estimate, as used throughout the budget document, represents the projected year-end balance.

Federal Aviation Administration (FAA): An administrative body that regulates all civil aviation within the United States.

Federal Emergency Management Agency (FEMA): Federal agency whose mission is to support our citizens and first responders to ensure that as a nation we work together to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from, and mitigate all hazards.

Fees: Charges for specific services. Fees are adopted annually via the Town's Comprehensive Fee Schedule, whose adoption coincides with the annual budget adoption.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Town of Marana's fiscal year is from July 1 through June 30.

Full-Time Equivalent (FTE): A position is converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to 0.50 FTE.

Fund: A system of accounts that segregates all financial transactions for restricted or designated uses by a government entity. The fund categories used within the Town of Marana are the General Fund, Special Revenue Funds, Capital Projects Fund, Debt Service Fund, Enterprise Funds.

Fund Balance: An accumulated balance or carry over that occurs when actual revenues exceed actual expenditures.

Generally Accepted Accounting Principles (GAAP): Common set of accepted accounting rules, standards, and procedures.

General Fund: The General Fund is used to account for all financial resources except those accounted for in other funds. The General Fund is the Town's principal financing vehicle for general government services and is funded largely by development fees and local and state sales tax revenue.

Government Finance Officers Association (GFOA): Professional association for public-sector finance professionals.

Goal: An observable and measurable result having one or more objectives to be achieved within a stated timeframe. Goals are the basic planning tools underlying all strategic activities. Along with objectives, they serve as the basis for policy and performance appraisals.

Governmental Fund: This fund type is used to account for general government operations and encompasses the majority of funds used in a municipal government. The types of funds considered as governmental are the general fund, special revenue funds, capital project funds, and debt service funds.

Grants: Contributions or gifts of cash or other assets from another government or private entity to be used or expended for a specified purpose, activity, or facility.

Highway Users Revenue Fund (HURF): Funds allocated by the state to fund the construction and maintenance of the Town's highway and street system. This is a major funding source for the Public Works Department and provides funds for the maintenance of the Town's roads and connecting infrastructure.

Infrastructure: Transportation, communication, sewage, water, and electric systems are all a part of the Town's basic infrastructure. These systems tend to be high cost investments. However, they are needed for the Town to be efficient and productive.

Intergovernmental Agreement (IGA): A contract between governmental entities as authorized by State law.

Internal Service Funds: These funds consist of activities that are business-like in nature. However, customers are internal to government. Examples include the health and dental benefit funds.

Major Fund: Funds representing the government's most important funds and included in two primary groupings: Governmental Funds and Proprietary Funds.

Marana Aquatic and Recreation Center (MARC): Facility with cardio and weight room, swimming pools and indoor courts and track for community use.

Marana Municipal Complex (MMC): Complex with multiple buildings including the Town of Marana town hall.

Marana Operations Center (MOC): Separate campus from the MMC located on Ina Road approximately 1/3 mile west of I-10.

Modified Accrual Accounting: Combination of cash basis and full accrual basis accounting. Revenues are recognized when they are available and measurable. Expenditures are recorded on a full accrual basis when the expenditures are incurred.

O&M: Operating and maintenance.

Objective: Specific statements of results, community conditions, or service levels expected to be achieved.

Operating Revenue: Funds that a government receives as income to pay for ongoing operations, including taxes, user fees, interest earnings and grants. Operating revenues are used to pay for recurring, non-capital expenses.

Ordinance: An ordinance is a formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Pima Association of Governments (PAG): Metropolitan planning organization for the greater Tucson region and an association of local, state and tribal governments that works to build consensus among its members and the public on regional planning for transportation, water quality, air quality and economic vitality.

Park Improvement Districts: Park Improvement Districts provide a method to maintain the parks within specific areas and charge the cost to the benefited property with the property tax bill.

Per capita: A unit of measure that indicates the amount of some quantity per person in the Town.

Performance Measures: Indication of levels of activity, results of operations or outcomes of operations.

Proprietary Fund: These funds consist of activities that are business-like in nature and are considered self-supporting. Examples include Enterprise Funds and Internal Service Funds.

Public Safety Personnel Retirement System (PSPRS): Statewide retirement program for Arizona's public safety personnel.

Resolution: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Reserve: To set aside a portion of a fund balance to guard against economic downturn or emergencies.

Right of Way (ROW): Any sidewalk, planting strip, alley, street, or pathway, improved or unimproved, that is dedicated to public use. The term includes any strip of land over which public facilities such as highways, railroads, or power lines are built.

Regional Transportation Authority (RTA): Independent taxing district within Pima County. The RTA oversees delivery of multimodal transportation projects.

Supervisory Control and Data Acquisition (SCADA): A network system of computers, software, applications and communication systems used to remotely monitor and collect information on the water and water reclamation facilities and operations.

Special Revenue Funds: These funds receive monies from special revenue sources and are earmarked for special purposes. An example of a special revenue fund would be the Highway User Revenue Fund (HURF).

State Shared Revenue: Distribution of revenue collected by the State and shared based on established formulae that typically rely on population estimates.

System Development Fee (SDF): Fees collected at the time a building permit is issued to pay for the cost of capital improvements required due to growth.

Transfers: Movement of cash from one fund to another to reimburse costs or provide financial support.

Unified Land Development Code (ULDC): A compilation of Town Codes that govern subdivision and development of lands.

Water Infrastructure Finance Authority (WIFA): An independent agency of the state of Arizona and is authorized to finance the construction, rehabilitation and/or improvement of drinking water, wastewater, wastewater reclamation, and other water quality facilities/projects.

Zoning: A specific legal classification of property for purpose of development.



MARANA AZ

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