

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



Official Budget Forms

Town of Marana

Fiscal year 2027

Town of Marana

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Exhibit A to Marana Resolution No. 2026-047

Town of Marana
 Summary Schedule of estimated revenues and expenditures/expenses
 Fiscal year 2027

| Fiscal year | S c h | Description | Funds | | | | | | | | | | Total all funds |
|-------------|-------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------|--|--|-----------------|
| | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | | | | |
| 2026 | E 1 | Adopted/adjusted budgeted expenditures/expenses* | 97,074,681 | 15,077,661 | 17,292,115 | 146,317,965 | 0 | 133,216,444 | 7,249,784 | | | | 416,228,650 |
| 2026 | E 2 | Actual expenditures/expenses** | 73,438,683 | 8,568,467 | 12,240,748 | 44,295,385 | 0 | 62,071,857 | 6,258,121 | | | | 206,873,261 |
| 2027 | 3 | Beginning fund balance/(deficit) or net position/(deficit) at July 1*** | 154,963,480 | 15,402,702 | 10,710,826 | 92,009,178 | 0 | 35,380,379 | 4,158,812 | | | | 312,625,377 |
| 2027 | B 4 | Primary property tax levy | 0 | 0 | | | | | | | | | 0 |
| 2027 | B 5 | Secondary property tax levy | | | 3,299,185 | 428,610 | | | | | | | 3,727,795 |
| 2027 | C 6 | Estimated revenues other than property taxes | 93,070,579 | 11,066,765 | 0 | 130,378,815 | 0 | 45,918,670 | 7,866,120 | | | | 288,300,949 |
| 2027 | D 7 | Other financing sources | 0 | 0 | 17,959,154 | 28,931,734 | 0 | 152,043,732 | 0 | | | | 198,934,620 |
| 2027 | D 8 | Other financing (uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 2027 | D 9 | Interfund transfers in | 0 | 100,000 | 7,461,750 | 34,249,157 | 0 | 14,473,699 | 0 | | | | 56,284,606 |
| 2027 | D 10 | Interfund Transfers (out) | 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 | | | | | | | | | | | |
| | | Maintained for future debt retirement | | | | | | | | | | | 0 |
| | | Maintained for future capital projects | | | | | | | | | | | 0 |
| | 11 | Maintained for future financial stability | 23,267,645 | | | | | | | 3,907,113 | | | 27,174,757 |
| | | Maintained for future retirement contributions | | | | | | | | | | | 0 |
| 2027 | 12 | Total financial resources available | 186,949,308 | 26,569,467 | 39,430,915 | 280,303,162 | 0 | 231,136,200 | 12,024,932 | | | | 776,413,984 |
| 2027 | E 13 | Budgeted expenditures/expenses | 99,365,512 | 19,940,327 | 29,953,811 | 204,457,757 | 0 | 198,620,961 | 7,866,120 | | | | 560,204,488 |

| | 2026 | 2027 |
|---|----------------|----------------|
| Expenditure limitation comparison | | |
| 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 | \$ 330,933,067 | \$ 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 <u>four</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town. | | |

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

Exhibit A to Marana Resolution No. 2026-047

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.

Exhibit A to Marana Resolution No. 2026-047
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 | - | - | - |
| | <u>\$ 1,049,455</u> | <u>\$ 2,879,004</u> | <u>\$ -</u> |
| 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 |
| | <u>\$ 83,432,882</u> | <u>\$ 29,302,028</u> | <u>\$ 40,551,915</u> |
| | | | |
| 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 |
| | <u>\$ 24,985,937</u> | <u>\$ 14,292,555</u> | <u>\$ 89,826,900</u> |
| 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 |
| | <u>\$ 32,080,575</u> | <u>\$ 32,590,037</u> | <u>\$ 45,918,670</u> |
| 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 |
| | <u>\$ 7,199,465</u> | <u>\$ 6,285,417</u> | <u>\$ 7,866,120</u> |
| 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

| <u>Fund</u> | <u>Other financing 2027</u> | | <u>Interfund transfers 2027</u> | |
|-------------------------------------|---------------------------------|---------------|-------------------------------------|---------------|
| | <u>Sources</u> | <u>(Uses)</u> | <u>In</u> | <u>(Out)</u> |
| 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 contributions | \$ | \$ | \$ 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 |

Exhibit A to Marana Resolution No. 2026-047

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 transportation 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.

Exhibit A to Marana Resolution No. 2026-047
Town of Marana
Expenditures/expenses by department
Fiscal year 2027

| <u>Department/Fund</u> | <u>Adopted budgeted expenditures/ expenses 2026</u> | <u>Expenditure/ expense adjustments approved 2026</u> | <u>Actual expenditures/ expenses* 2026</u> | <u>Budgeted expenditures/ expenses 2027</u> |
|---|---|---|--|---|
| 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.

Exhibit A to Marana Resolution No. 2026-047

Town of Marana
Full-time employees and personnel compensation
Fiscal year 2027

| Fund | Full-time equivalent (FTE) | Employee salaries and hourly costs | Retirement costs | Healthcare costs | Other benefit costs | Total estimated personnel compensation |
|------------------------------------|----------------------------|------------------------------------|------------------|------------------|---------------------|--|
| | 2027 | 2027 | 2027 | 2027 | 2027 | 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 |