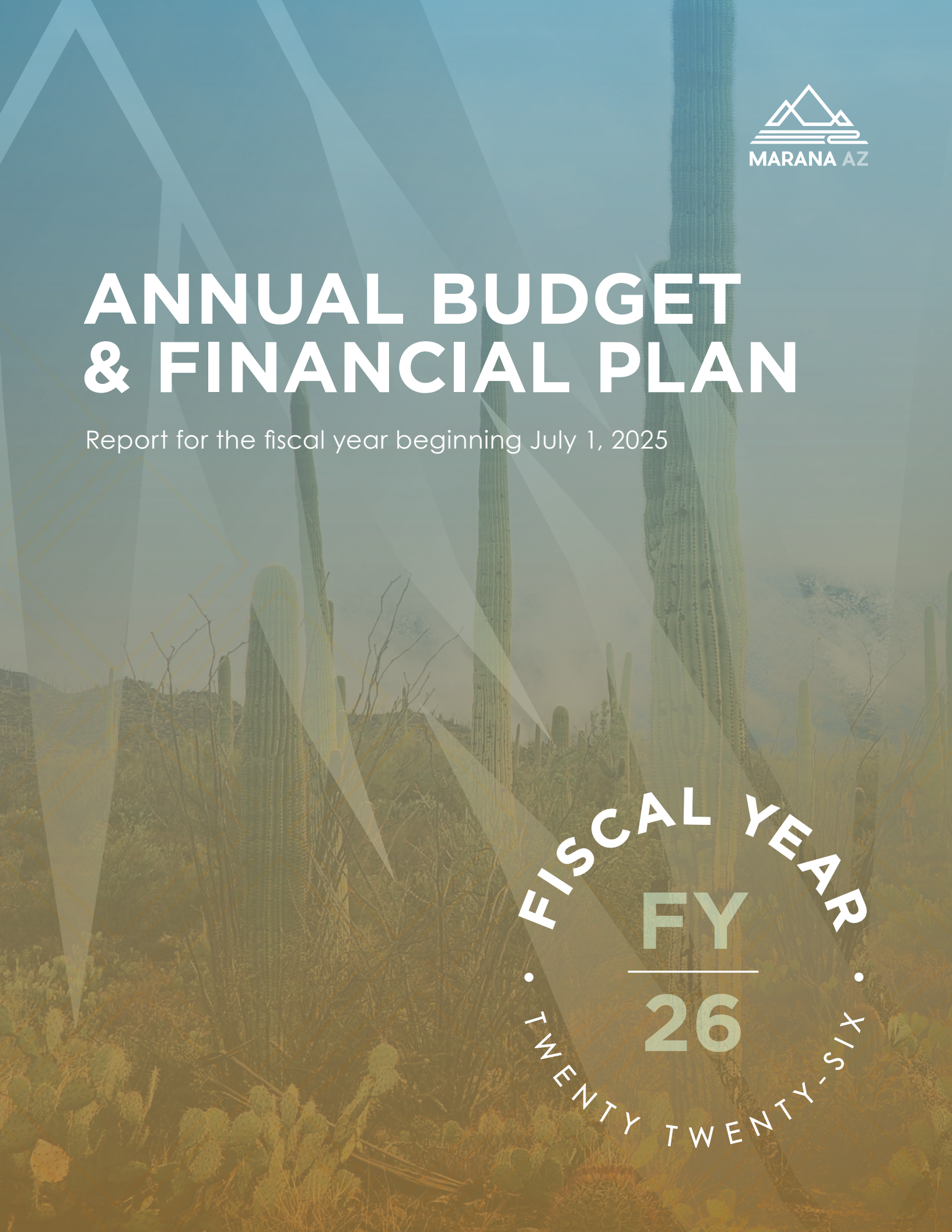
MARANA AZ

ANNUAL BUDGET & FINANCIAL PLAN

Report for the fiscal year beginning July 1, 2025



Annual Budget and Financial Plan

Town of Marana, Arizona

Fiscal Year 2025 – 2026

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

Jason Angell, Development Services Director

Libby Shelton, Town Magistrate

Trudi Shumate, Court Administrator

Jeff Pridgett, Chief of Police

Heidi Lasham, Water Director

Jim Conroy, Parks & Recreation Director

Curt Woody, Economic Development

Town Management

Terry Rozema, Town Manager

Erik Montague, Deputy Town Manager

Prepared By

Yiannis Kalaitzidis, Finance Director

William Knowles, Budget Manager

Zakary King, Visual Communications Designer

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, 2024. 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, 2024

Christopher P. Morrill

Executive Director

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FISCAL YEAR

2025-2026

TOWN MANAGER'S

Adopted Budget Message



To the Honorable Mayor and Council:

I am pleased to present for your consideration the Fiscal Year (FY) 2025-2026 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 progress 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 continue to make progress in 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, it is the foundation upon which our community thrives. By embracing Cherished Heritage as a focus area, we honor Marana's rich historical and cultural legacy, increase community pride, and build heritage-driven tourism. This year, we launched the Local Legends program, which celebrates individuals who have made a lasting and profound impact on the Town of Marana. Our first honoree, Ora Mae Harn, known as *Marana's Matriarch*, was celebrated for her years of selfless service to the community.

In addition to honoring individuals who have shaped Marana, we are committed to educating the public about Marana's unique history and the moments that have shaped our Town's identity. As part of this commitment, we have created a series of engaging social media videos and heritage-focused podcast episodes, each capturing milestones and stories that highlight the essence of Marana's past. These initiatives play a crucial role in preserving the Town's history while making it accessible to both long-time residents and newcomers. 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 contributes to a strong sense of place and neighborhood pride. The Town is dedicated to investing in high-quality public art installations throughout Marana, while providing spaces where residents can connect with the Town's history and natural surroundings. In alignment with this goal, we designated the Marana Aquatic & Recreation Center (MARC) as a site for public art. The MARC will feature a unique, community-inspired art installation that reflects Marana's rich history throughout the years.

Our Signature Events series continues to celebrate our cultural heritage. Events such as the annual 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 provide engaging activities for all ages.

To increase recognition of Marana's heritage, we continue to enhance our heritage website: https://www.maranaaz.gov/heritage, which serves as a central hub for historical photos, resources, videos, and events.

Looking ahead to Fiscal Year 2026, we remain committed to celebrating Marana's history and traditions through continued investments in projects and programs that honor our heritage.

Vibrant Community

Marana remains the fastest-growing community in Southern Arizona, and as we continue to expand, we are strategically investing in infrastructure to meet the needs of our growing population. Over the past year, the Town has seen the development of key projects that demonstrate our commitment to safety, service, and a high quality of life for all residents.

Significant public projects are already underway. Notably, the design for the North Marana Sewer Interceptor Project has been finalized. Once completed, this project will provide additional capacity to support growth in northwest Marana. Our Twin Peaks Road – Rattlesnake Pass Widening Project is currently in the construction phase and will transform one of Marana's busiest corridors into a four-lane arterial road, improving traffic flow and commute times.

Additionally, the Tangerine Road and I-10 interchange improvements are being designed to alleviate congestion and keep traffic moving smoothly in one of Marana's most critical areas. These improvements, in partnership with the Regional Transportation Authority, will include sidewalks, multi-use paths, drainage enhancements, and landscaping to improve safety and accessibility.

We also recognize that the Cortaro Road Interchange has long been a significant traffic challenge for our region. To address this, we are thrilled to announce that the Town has been awarded $20.4 million in federal grant funding from the Federal Railroad Administration. This funding will enable the design phase for the Cortaro Road Interchange Project, which will improve connectivity and traffic flow in this vital area, helping to alleviate congestion.

In addition to infrastructure advancements, Marana's reputation as a safe and secure community continues to be a top priority. In Fiscal Year 2025, the Marana Police Department was awarded reaccreditation certification from the Arizona Law Enforcement Accreditation Program, a testament to the department's commitment to maintaining high standards of public safety and service.

Finally, in our effort to build a connected community, transparent communication and timely distribution of information are essential. This year, we continued our commitment to keeping residents informed through our award-winning podcast, Real Talk with the Town. To date, we have released over seventy episodes, each addressing the community's most pressing questions and concerns. As we move forward, we will continue to expand the podcast's reach, exploring new and innovative ways to keep our residents engaged and well-informed about the Town's developments and initiatives.

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 2025, 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 is experiencing a wave of commercial activity. This year, near Marana Road, we welcomed a Panda Express and Dutch Bros. Along the Tangerine Corridor, we saw the opening of several highly anticipated establishments, including Fry's Superstore, McDonald's, Starbucks, and Mister Carwash. These new businesses are contributing not only to the local economy but also enhancing the convenience and accessibility of services for the community.

The Marana Center at Twin Peaks Road continues to be an attractive destination for new businesses. This year, the American Furniture Warehouse opened its doors, further solidifying the area as a prime destination for commercial activity. Along Cortaro Farms Road east of Interstate 10, the Town welcomed Super Star Car Wash and My Place Extended Stay Hotel.

In addition to the commercial growth, we continue to see an increase in both single-family residential projects and impressive gains in multifamily housing projects. Growth in multifamily is mostly led by the increase in commercial and retail development, and we anticipate a similar pace going into Fiscal Year 2026.

For years, we have envisioned creating a vibrant space where people can gather, shop, dine, and experience the unique culture of our Town. That vision is now becoming a reality. This year, the Town released a Request for Proposals (RFP) for the development of Downtown Marana. The Town will be partnering with a private developer to begin phase one of this project. We expect to break ground within the next couple of years, with this initial phase featuring a restaurant and brewery on 19 acres of Town-owned land.

Finally, our Economic Development and Tourism Department is nearing the completion of the first ever Tourism Master Plan. This plan will serve 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.

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.

One of the most exciting milestones for our community this year was the grand opening of the Marana Aquatic and Recreation Center (MARC) in May 2025. This state-of-the-art facility includes a 60,000-square-foot community center and a 56,000-square-foot outdoor aquatic center. Designed to cater to diverse needs, the MARC provides spaces for fitness, leisure, and gathering spaces for residents of all ages. Whether it is a family enjoying a swim, seniors staying active, or community members coming together for social events, this facility has already become a hub for health and wellness.

We are also improving our regional trails system and connectivity. This year, we completed the Shared Use Path at CalPortland, a 1.8-mile section that now links North Marana to the entire Shared Use Path. This addition not only improves pedestrian and cyclist access but also boosts visitation to Marana's seven properties along the Santa Cruz River, offering residents and visitors opportunities to enjoy nature and outdoor activities.

In 2024, we completed construction of a new trailhead and parking lot at the Tortolita Preserve. This improvement enabled the successful launch of the Tortolita Traverse, a new event in the Run Marana race series. The event attracted 125 runners and 30 mountain bikers, highlighting the growing interest in Marana's outdoor recreational offerings.

Looking ahead, we are excited to continue expanding our parks and recreation opportunities. Major upcoming projects include the Saguaro Bloom Community Park and the Marana Disc Golf Course at the El Rio Recreation Area, both of which are slated for completion in Fiscal Year 2026.

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 water service provider, the Town continuously evaluates innovative ways to not only deliver the best quality drinking water to our customers but also enhance the overall service experience. This year, we introduced a new water billing system, designed to streamline the billing process and make it more customer friendly. This upgrade allows for greater efficiency and a smoother interaction between the Town and its residents.

The Town's commitment to long-term strategic planning is evident in the ongoing success of Strategic Plan Five. Under the guidance of the Town Council, Marana staff have made significant progress toward achieving the goals and initiatives outlined in this comprehensive plan. With 91 action items to be addressed, Fiscal Year 2025 marks the completion of most of these tasks. As we approach Fiscal Year 2026, we will begin the development of Strategic Plan Six, which will set the course for the next three years (Fiscal Year 2026-2028). This new plan will focus on evolving priorities and fresh opportunities to continue Marana's growth and success.

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 are committed to continue investing in our workforce to ensure they have the skills, knowledge, and resources needed to excel. Professional development has been a top priority, and in 2025, our Human Resources department introduced two major initiatives: the Supervisor Academy and a town-wide Mentorship Program. These initiatives are designed to provide leadership training and foster growth at all levels of the organization, ensuring that every employee has the opportunity to develop their leadership capabilities and contribute to the Town's success.

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 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 2026, we will remain financially prepared to respond to any potential economic volatility. As Marana succeeds and grows, we will continue to invest strategically while ensuring we deliver the best service to the community. This budget demonstrates a commitment to our vision of providing the best quality of life to our residents and to the tenets of the Strategic Plan.

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

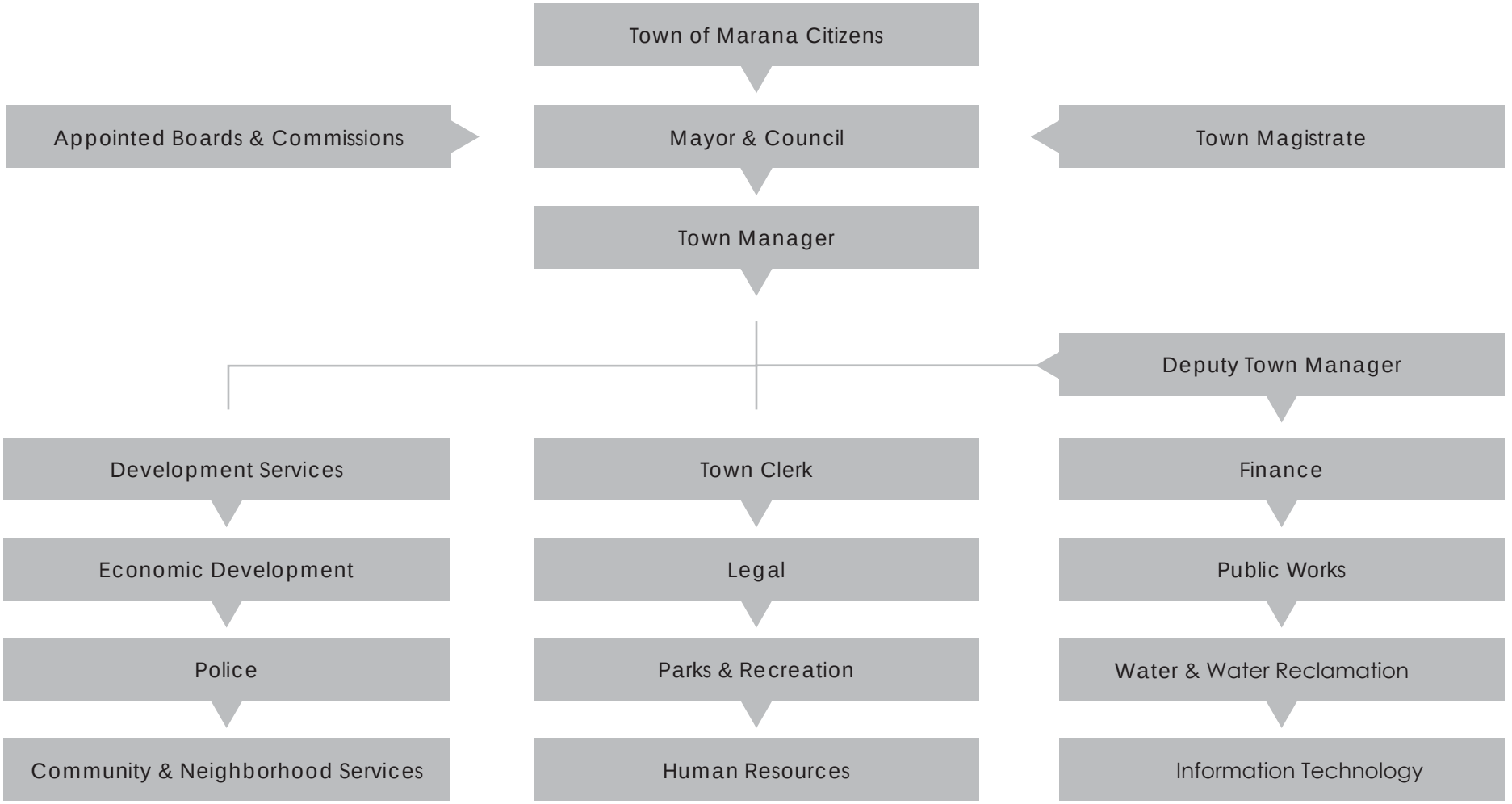
Year 2025-2026 annual budget. Lastly, thank you to the Mayor and Town Council for your guidance and leadership in establishing the vision for this great community.

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: 2025-2026

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 and Stacy are proud to call Marana home. They have four adult children, all living in Marana, and four grandchildren.

JPost@MaranaAZ.gov – 520-382-1908



Vice Mayor
Roxanne Ziegler
Term: 2025-2028

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 has a Bachelor's 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.

RZiegler@MaranaAZ.gov – 520-382-1908



Council Member
Herb Kai
Term: 2023-2026

Born and raised in Marana, Kai is a self-employed pecan rancher and cotton farmer. He is married to Diana Kai and has a son and 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: 2023-2026

John Officer has lived, worked, and volunteered in the Town of Marana for 36 years 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 had 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 group's president for two years. He currently serves on the Marana Food Bank and Community Resource Center Advisory Board. Officer has a Bachelor's Degree in Business Management and in Business Administration.

JOfficer@MaranaAZ.gov – 520-382-1908



Council Member
Patrick Cavanaugh
Term: 2025-2028

Patrick Cavanaugh is serving his first term on the Town Council. He and his wife, Laurie, have lived in Marana for nearly six years, and he 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

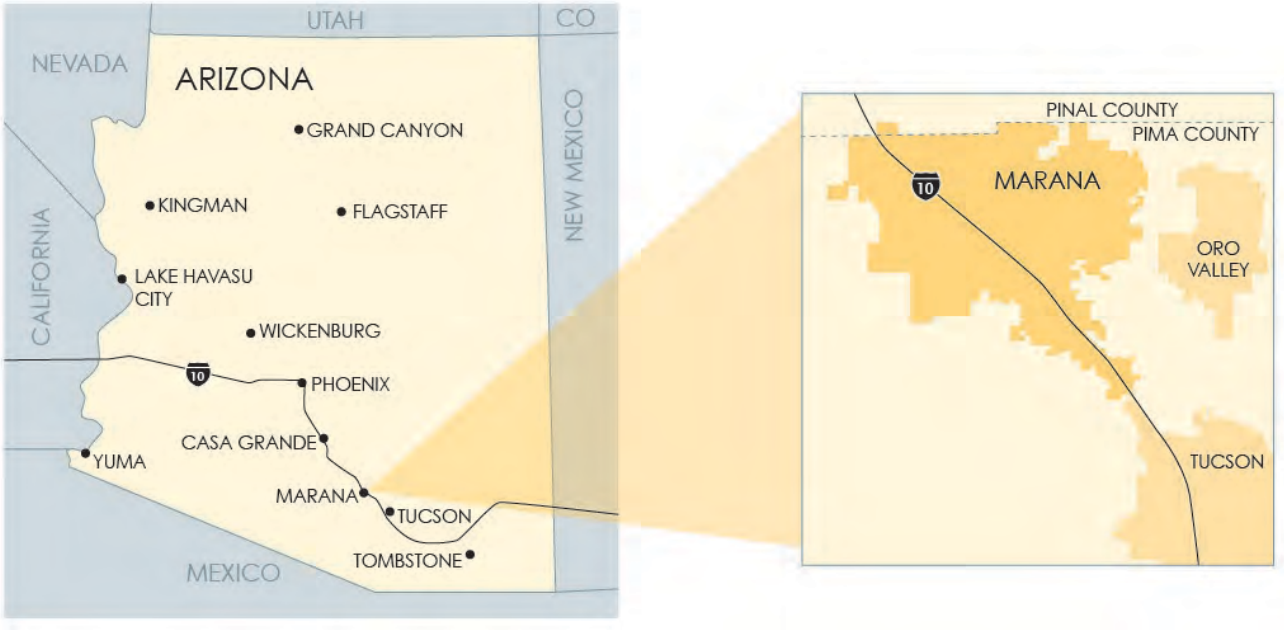


Council Member
Teri Murphy
Term: 2025-2026

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 located 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 that the majority of 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, the majority of 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 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 moneys, 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 496.6 (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 has recently been one of the fastest 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 62,380 and is expected to grow to nearly 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

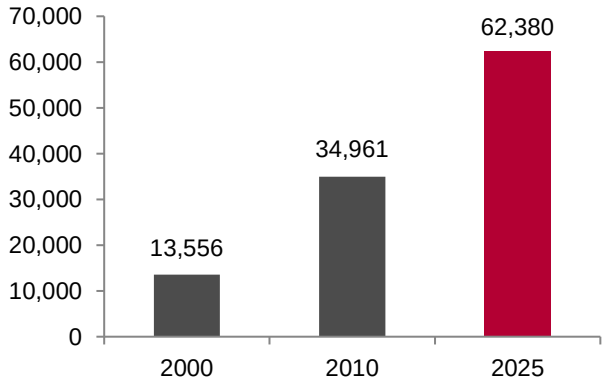
Date of Incorporation	March 20, 1977
Form of Government	Council/Manager
FY2025-2026 Budget	$416,228,650
Number of Employees	496.60
Miles of Streets	667

Source: Town of Marana

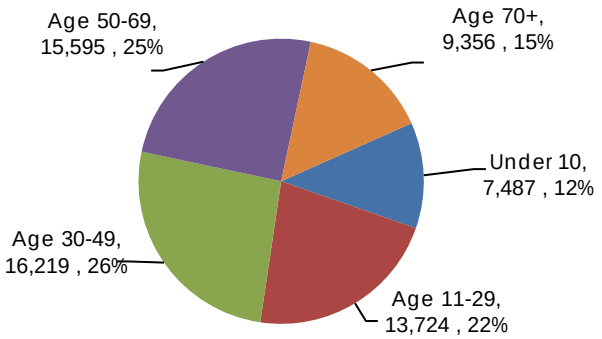
2025 Population	62,380
Median Home Value	$447,886
Median Household Income	$106,016
Local Unemployment Rate	4.1%
Area in Square Miles	122

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

POPULATION



AGE DEMOGRAPHICS

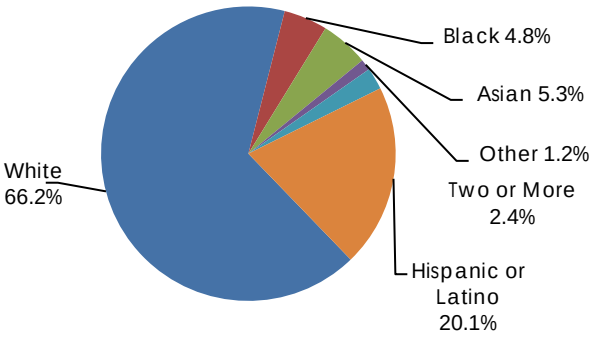


TOP 20 EMPLOYERS

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



EDUCATIONAL ATTAINMENT

Bachelor's Degree or higher	48%
Associate's Degree/Some College	30%
High School Graduate	18%
Less than High School Graduate	4%

PLACE OF BIRTH

Born In Arizona	24,715
Born in US	57,408
Foreign Born	4,972

Source: World Population Review/US Census Estimate

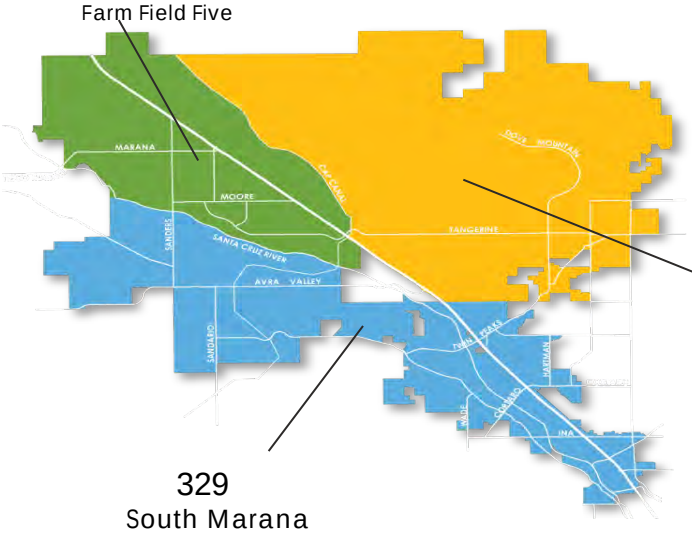
DEMOGRAPHICS OF THE TOWN OF MARANA

HOUSING DEMOGRAPHICS

FY2024 - 2025 Issued Single Family Residential (SFR) Permits: 970

Issued SFR Permits by Region

374
Northwest Marana
Major neighborhoods include: Gladden Farms, Farm Field Five



267
Northeast Marana
Major neighborhoods include: Dove Mountain , Tangerine Ridge

329
South Marana
Major neighborhoods include: Saguaro Bloom , Lazy K, Desert Oasis

Source: Town of Marana Development Services Department

Total Households	23,354
Family Households	20,598
With children under 18	6,095
Married-couple family	16,815
Nonfamily Households	2,756
Living alone, 65 Years +	4,751
Owner-occupied	19,337
Renter-occupied	4,017

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

QUALITY OF LIFE

Park Statistics

Parks	15
Baseball/Softball Fields	17
Basketball Courts	9
Soccer Fields	10
Tennis Courts	5
Pickleball Courts	7
Park Acreage	158
Playgrounds	19
Ramadas	37
Trails in Miles	51
Sand Volleyball Courts	2
Splash Pads	2

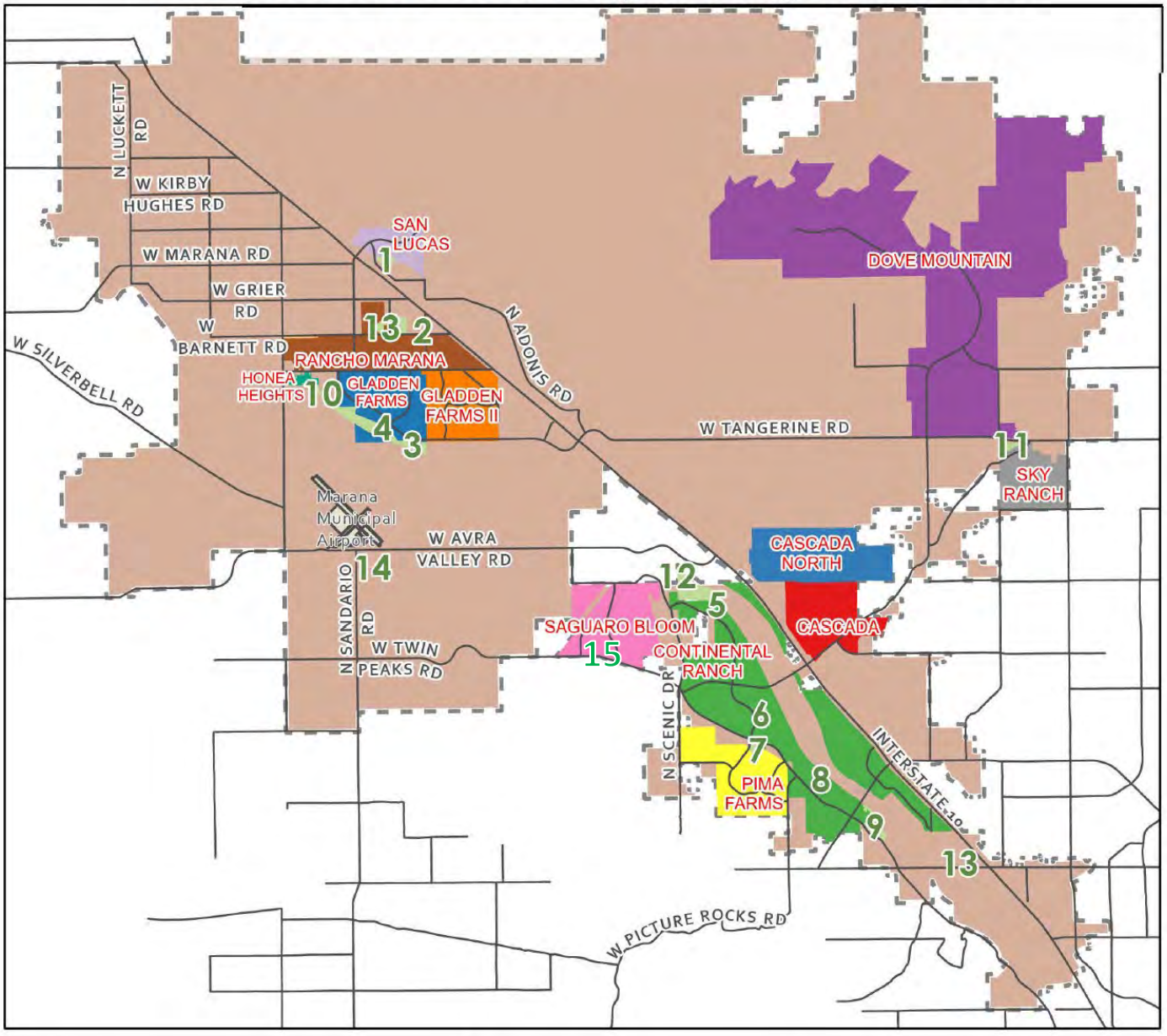
Source: Town of Marana Parks and Recreation Department

Education

Elementary Schools	11
Middle Schools	4
High Schools	2
Secondary Schools	4
Alternative Schools	6



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 WY
6	CONTINENTAL RANCH COMMUNITY PARK	8900 N COACHLINE BL
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	1155 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**

N
W E
S

Marana Town Limits

0 1 2 4 Miles

Table of Contents

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 2025-2026 budget, beginning July 1, 2025 and ending June 30, 2026. 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 2024 amounts, current year 2025 estimates, and the adopted 2026 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:

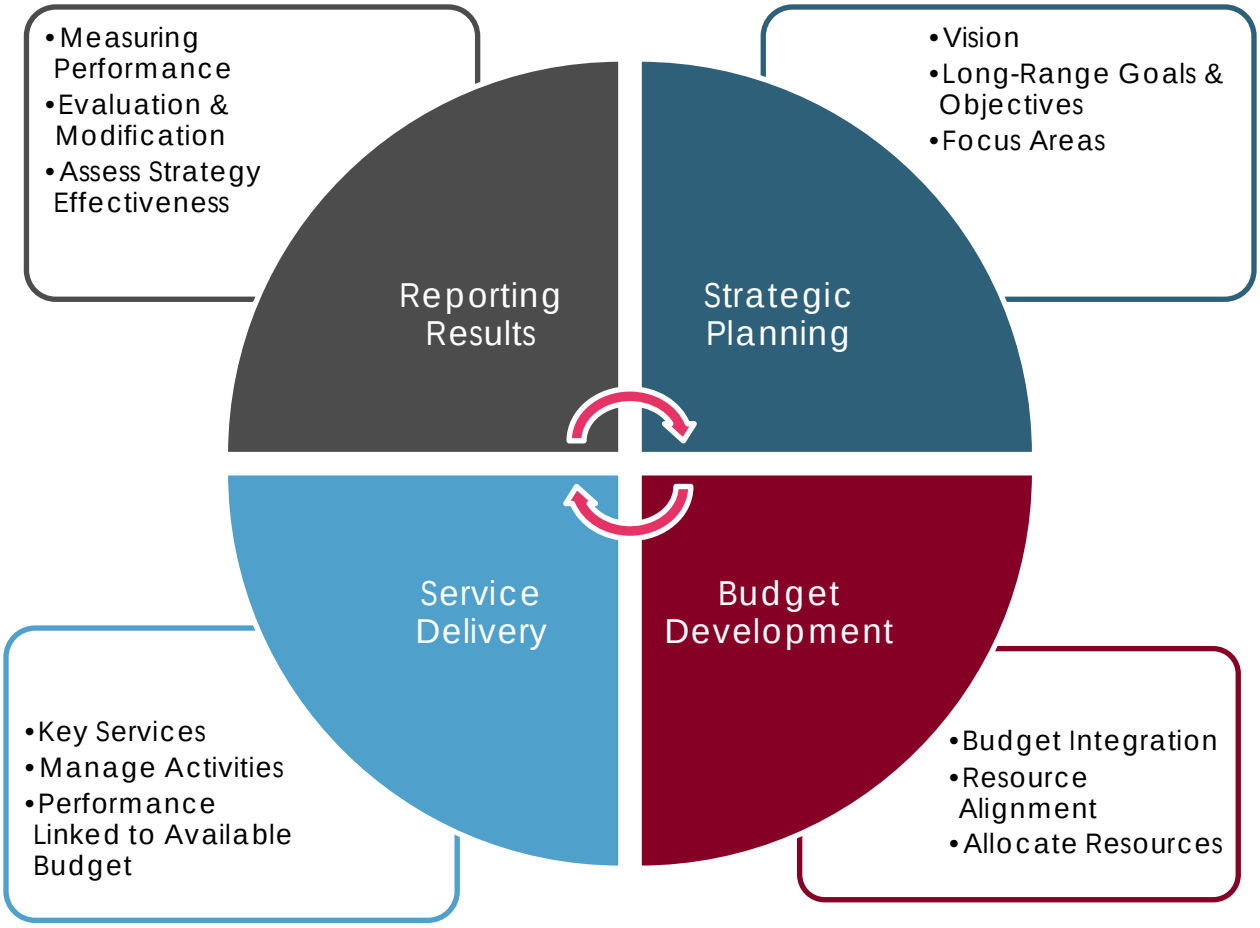
- Projected revenues for all revenue sources, including state-shared revenues,
- Identification of reserve levels,
- Status of the local economic climate, especially development related activity,
- Estimated wage changes for staff, if any,
- Changes to pension unfunded liabilities and status of overall 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 re-visits 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 of 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, 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 the next year 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 and the pandemic.

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 the 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 2026 tentative budget to the FY 2026 adopted budget.

Budget Basis
The budget is adopted by department 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 develops 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

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

OCTOBER
- Department new and ongoing capital projects reviewed

NOVEMBER
- Preliminary revenue estimates
- Executive budget team initial planning meeting

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

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

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

MARCH
- Budget team meetings with departments to review base budgets

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

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

JUNE
- 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 2026 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 contacts 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.

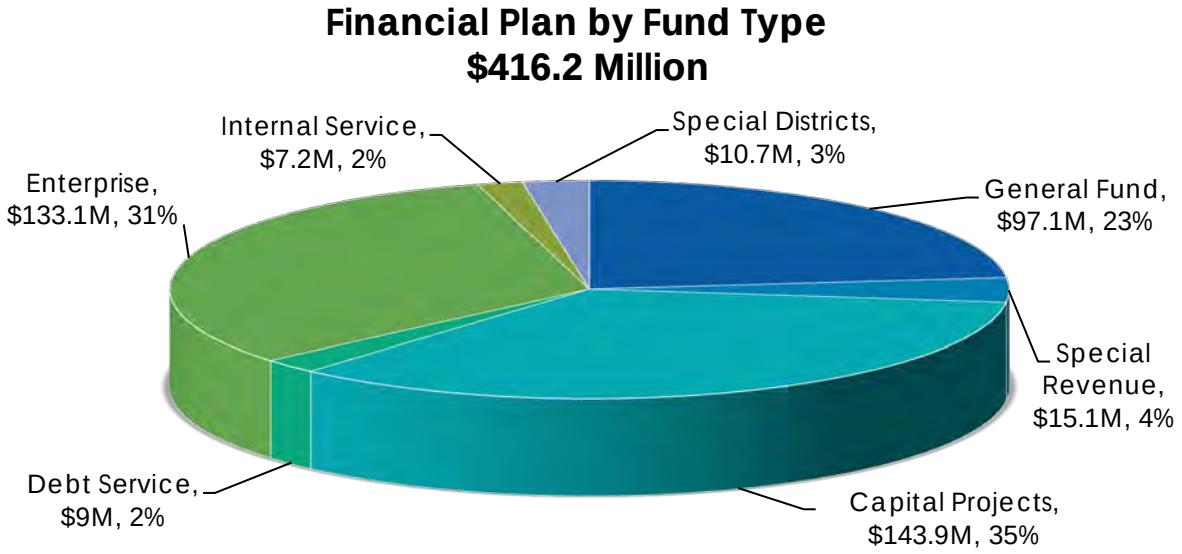
24. Enterprise fund revenues in total will provide for each enterprise to be financially self-sustaining.

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 2025-2026 BUDGET SUMMARY

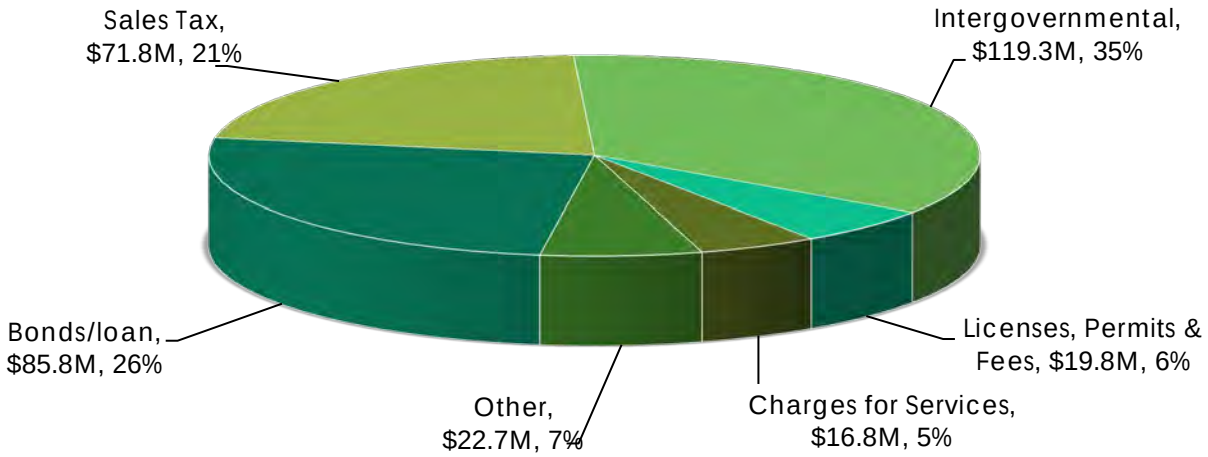
The annual budget for fiscal year 2025-2026 totals $416.2 million. The following chart depicts appropriations by major fund type. The General Fund comprises 23% of the total budget, $97.1 million, and Capital Projects funds make up about 35%, $143.9 million. Enterprise funds, including enterprise related capital projects and debt service payments total $133.1 million, 31% of the annual budget. Debt Service funds and Special Revenue funds total $24.1 million and comprise only 2% and 4%, respectively. Special Districts include the funds related to component units such as community facilities districts and other improvement districts and equate to $10.7 million, 3% of the annual budget.



Revenues and other financing sources for the fiscal year 2025-2026 budget are $336.2 million. The plan is structurally balanced with ongoing revenues supporting ongoing program expenditures. The financial plan assumes that $80.0 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, the largest revenue source is Intergovernmental revenues which comprise $119.3 million, 35% 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 $71.8, 21% of budgeted revenues.

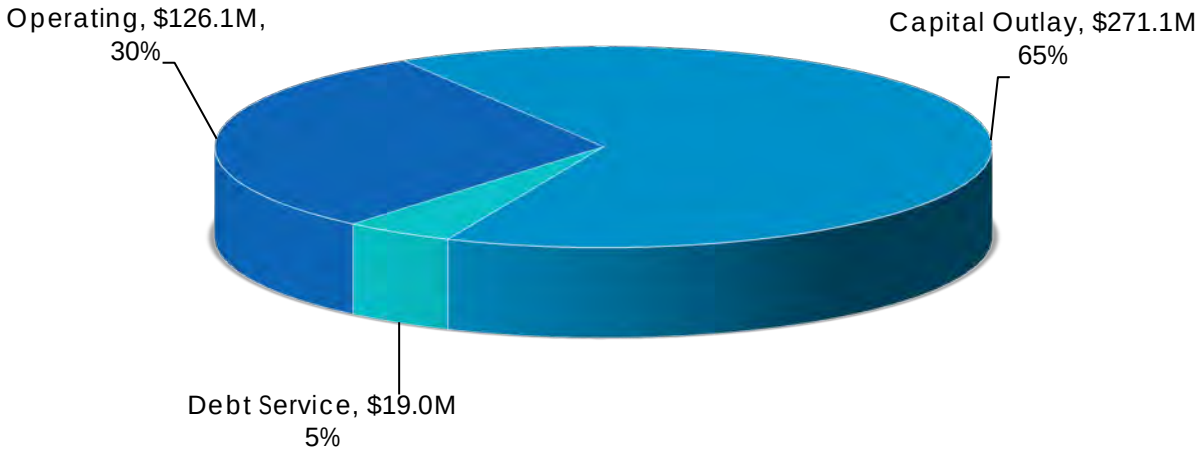
The capital improvement plan for the Town of Marana currently includes the sale of bonds for various infrastructure and water related projects. Anticipated bond and loan proceeds amount to $85.8 million, or 26% of total revenues. Charges for services comprise $16.8 million, or 5% of the budget and include all enterprise fund user fees. Licenses, permits and fees comprise $19.8 million, or 6% 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 $22.7 million, or 7%, includes all other revenues such as interest earnings, donations, contributions, grant funding, and other small miscellaneous revenue sources.

Revenues
$336.2 Million



Operating costs comprise a large portion of the annual budget at $126.1 million, 30% of the fiscal year 2025-2026 financial plan. 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 $271.1 million, 65%. Capital outlay includes major transportation, park, water, building and airport projects. Debt service comprises the smallest portion of the annual budget at $19.0 million or 5%.

Expenditure by Category
$416.2 Million



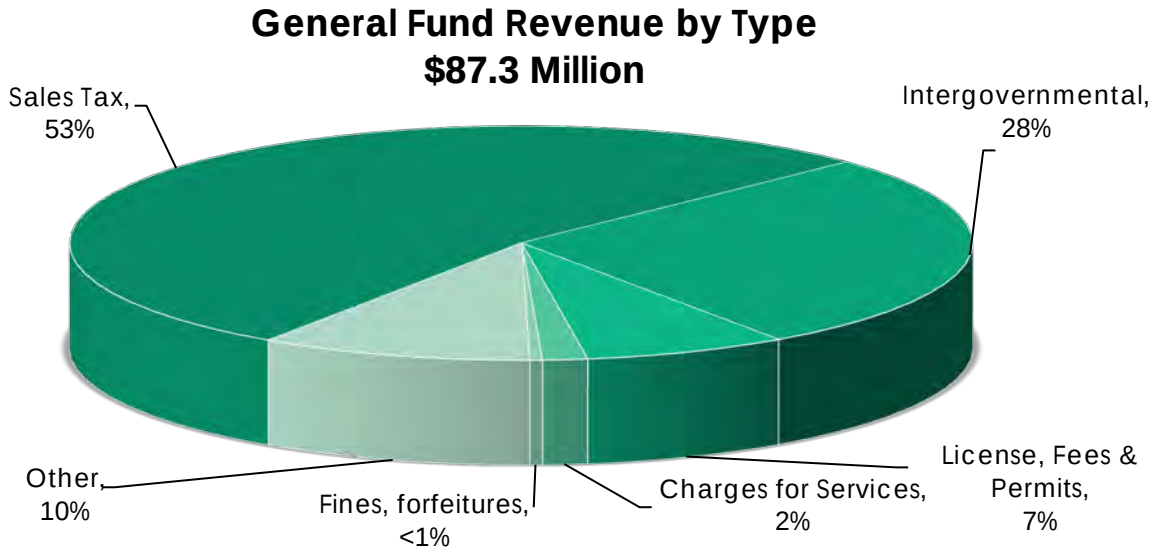
FISCAL YEAR 2025-2026 REVENUE SUMMARY

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 trend of slow growth as inflation, high interest rates and economic uncertainty persist.
- Inflation rates are retreating but still impacted by high interest rates, which in turn will slow down economic activity and result in moderate growth.
- State shared revenues and sales tax will continue to increase at slow rates as the Town continues to grow.



The General Fund is the largest source of operating revenue. The estimated revenue for the General Fund for fiscal year 2025-2026 is $87.3 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 88% 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 revenue forecast for the General Fund for fiscal year 2025-2026 anticipates a decrease of .8% or approximately $.7 million when compared to FY 2025 estimated actuals. This is largely due to a decrease in building permits and development fees.

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

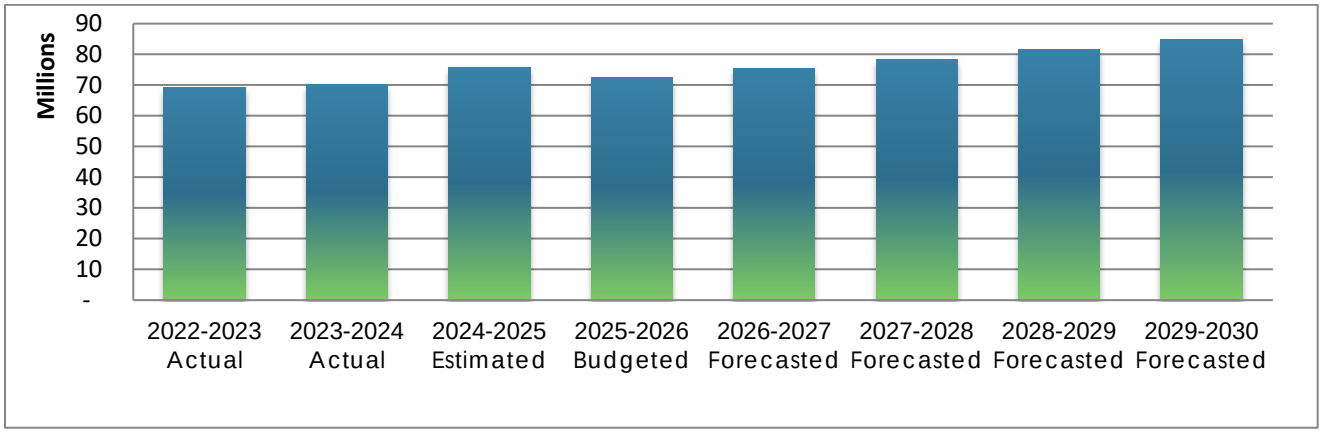
Description The Town imposes a tax on certain business activities within Town limits. A use tax is also in effect for goods brought into and used in the Town of Marana. Food for home consumption is not taxed; however, food served at restaurants and take out are taxed.

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 rates 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 21% of town-wide revenues. FY 2025 performance is attributed to higher than anticipated commercial and residential construction activity. In addition, retail sales exceeded expectations. Persistent high interest rates and uncertainty around inflation rates and the impact of tariffs are creating an uncertain economic environment. As a result, revenues are anticipated to contract in the near term prior to a return to growth in later years.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	69,267,332	17,155,800	33%
2023-2024 Actual	70,228,594	961,262	1%
2024-2025 Estimated	75,820,117	5,591,523	8%
2025-2026 Budgeted	72,464,491	(3,355,626)	-4%
2026-2027 Forecasted	75,290,606	2,826,115	4%
2027-2028 Forecasted	78,377,521	3,086,915	4%
2028-2029 Forecasted	81,512,622	3,135,101	4%
2029-2030 Forecasted	84,773,127	3,260,505	4%



LICENSES, FEES AND PERMITS

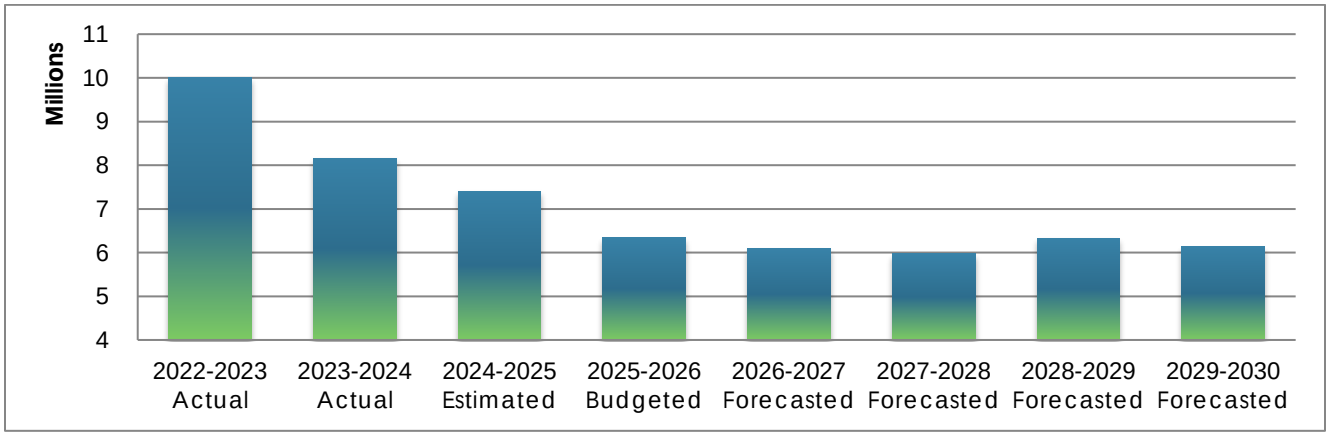
Description Revenues from licenses, fees and permits include residential and commercial building permits, excavation and grading permits, utility permits, plan review fees, franchise fees, business license fees and other miscellaneous permits.

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 2026 budgeted revenues are based on an estimated 786 SFR permits, which is a decrease from those issued the previous year. The decrease is primarily due to less available developed land for home building and will result in fewer revenues. Future year revenue forecasts will fluctuate based on the availability of developed land and its impact on the number of permits to be issued.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	10,017,931	(1,094,487)	-10%
2023-2024 Actual	8,160,645	(1,857,286)	-19%
2024-2025 Estimated	7,407,279	(753,366)	-9%
2025-2026 Budgeted	6,345,000	(1,062,279)	-14%
2026-2027 Forecasted	6,091,200	(253,800)	-4%
2027-2028 Forecasted	5,969,376	(121,824)	-2%
2028-2029 Forecasted	6,327,539	358,163	6%
2029-2030 Forecasted	6,137,712	(189,826)	-3%



STATE SHARED INCOME TAX

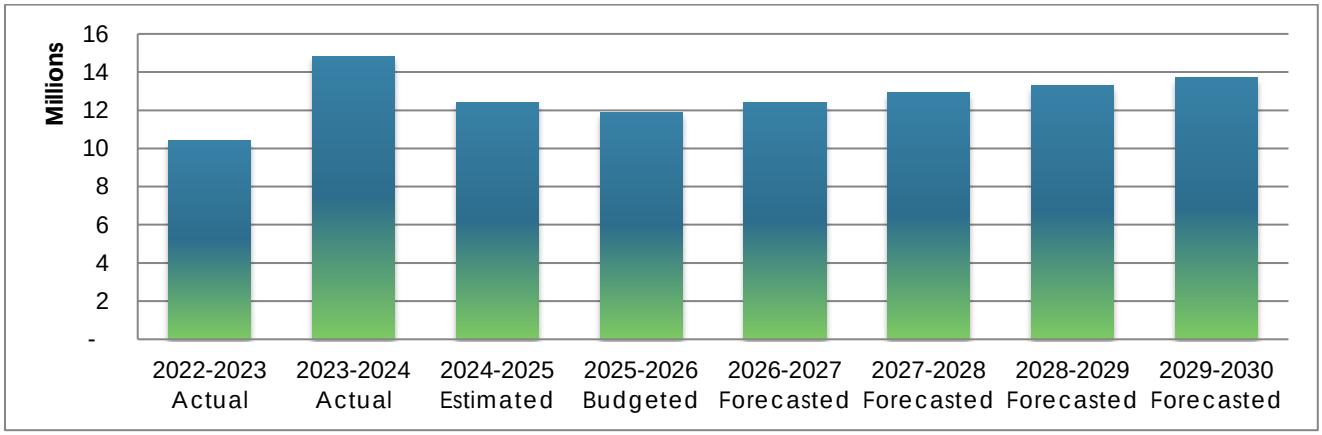
Description Cities and towns in Arizona are precluded from imposing an income tax by Arizona state law. In 1972, the voters of Arizona approved the Urban Revenue Sharing program which requires the State to share 15% of income tax revenue with incorporated cities and towns. The shared allocation increased 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 2022 through FY 2024 were impacted by tax filing delays which deferred tax returns filings and payments causing a one-time significant increase to distributions in FY 2023 and by changes to legislation that impact distributions in FY 2024 and FY 2025. Total state collections are anticipated to drop in FY 2026 before beginning to experience positive change 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 over the next several years.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	10,413,667	3,642,623	54%
2023-2024 Actual	14,829,456	4,415,789	42%
2024-2025 Estimated	12,429,696	(2,399,760)	-16%
2025-2026 Budgeted	11,892,816	(536,880)	-4%
2026-2027 Forecasted	12,392,314	499,498	4%
2027-2028 Forecasted	12,912,791	520,477	*4%*
2028-2029 Forecasted	13,300,175	387,384	*3%*
2029-2030 Forecasted	13,699,180	399,005	*3%*



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.

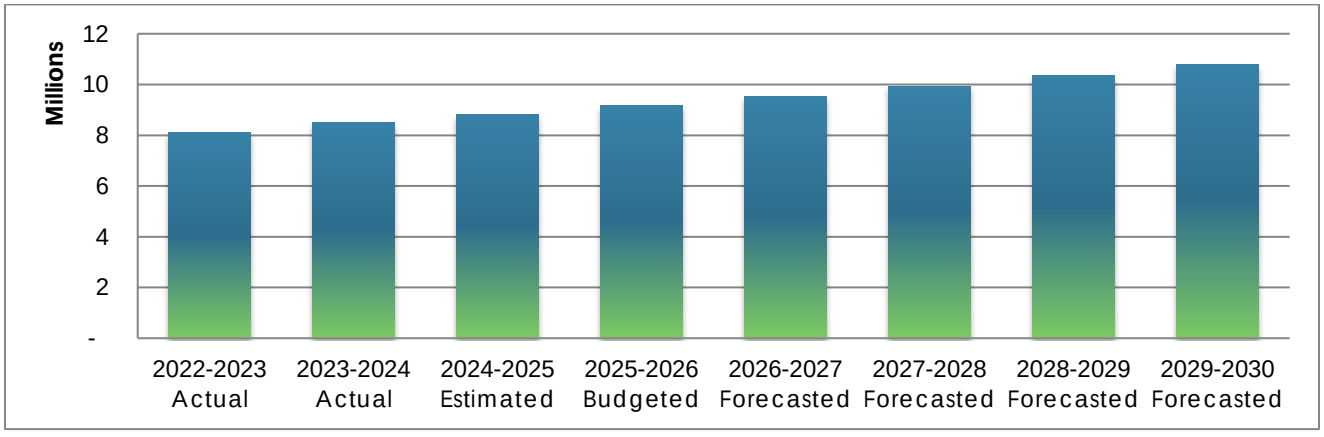
Permitted Use There are no restrictions regarding the use of this revenue source. The funds may be used for any expense legally chargeable to the General Fund.

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 2026. Future fiscal years reflect cautious growth estimates, in anticipation of a return to relative economic stability, with interest rates anticipated to stabilize in the upcoming year and a return to a normalized inflationary environment.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	8,114,630	789,992	11%
2023-2024 Actual	8,487,989	373,359	5%
2024-2025 Estimated	8,827,694	339,705	4%
2025-2026 Budgeted	9,171,970	344,276	4%
2026-2027 Forecasted	9,538,849	366,879	4%
2027-2028 Forecasted	9,939,480	400,632	4%
2028-2029 Forecasted	10,356,939	417,458	4%
2029-2030 Forecasted	10,791,930	434,991	4%



VEHICLE LICENSE (AUTO LIEU) TAX

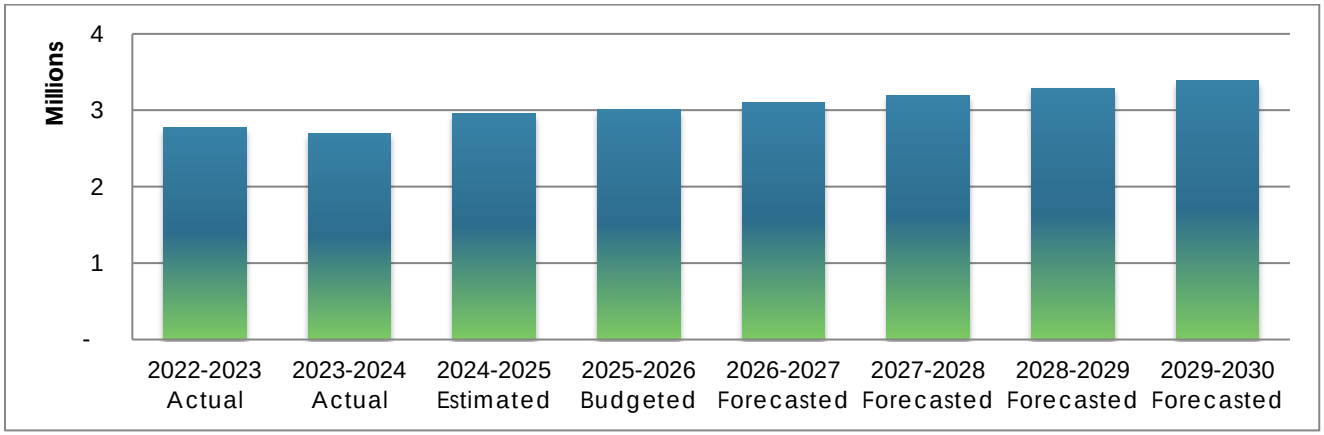
Description This tax imposed by the Arizona Constitution as an "in-lieu" tax for all ad valorem property taxes on motor vehicles. The Arizona Constitution requires that vehicle license tax (VLT) revenues be distributed to the state, counties and cities.

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 2026 anticipates a slight increase based upon figures provided by the Arizona League of Cities and Towns. Beginning in FY 2027, there will be an expected annual increase over the next few years. This will be associated with continued high anticipated demand for vehicles and the greater availability of newer vehicles. Forecasts reflect anticipated growth consistent with pre-pandemic historical population growth and vehicle licensing trends. Forecasts currently assume no significant impact due to implementation of tariffs.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	2,776,380	358,785	15%
2023-2024 Actual	2,689,996	(86,384)	-3%
2024-2025 Estimated	2,952,822	262,826	10%
2025-2026 Budgeted	3,011,880	59,058	2%
2026-2027 Forecasted	3,102,236	90,356	*3%*
2027-2028 Forecasted	3,195,304	93,067	*3%*
2028-2029 Forecasted	3,291,162	95,859	*3%*
2029-2030 Forecasted	3,389,898	98,735	*3%*



HIGHWAY USER REVENUE

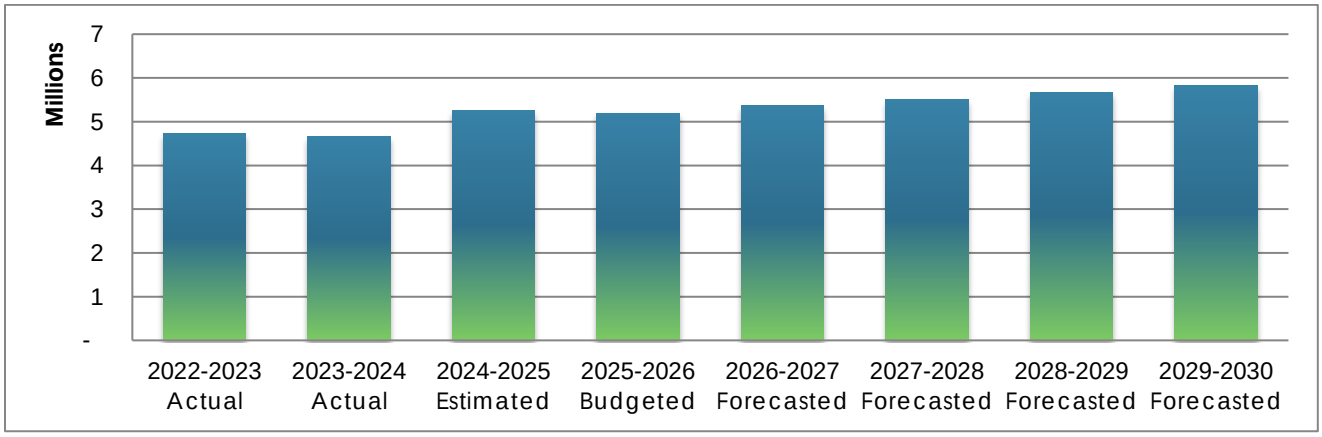
Description The State of Arizona collects various fees and taxes from users of the State's roads and highways. An excise tax is charged on fuel purchases on a per gallon basis. There are also several additional transportation related fees/taxes which are distributed through the Highway User Revenue Fund (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 2026, due primarily to expected minor increases in fuel prices plus slow growth in gasoline sales. Future years reflect projections by the Arizona Department of Transportation and include historical trend increases.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	4,718,392	447,001	10%
2023-2024 Actual	4,654,046	(64,346)	-1%
2024-2025 Estimated	5,258,916	604,870	13%
2025-2026 Budgeted	5,197,296	(61,620)	-1%
2026-2027 Forecasted	5,358,412	161,116	*3%*
2027-2028 Forecasted	5,513,806	155,394	*3%*
2028-2029 Forecasted	5,673,707	159,900	*3%*
2029-2030 Forecasted	5,787,181	113,474	*2%*



DEVELOPMENT FEES

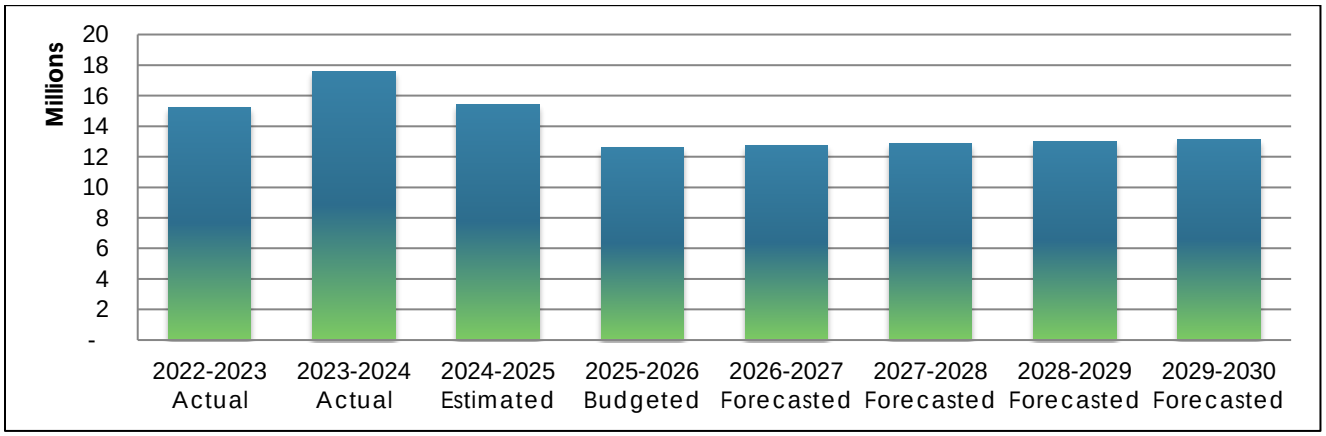
Description As allowed under A.R.S. §9-463.05, the Town assesses development fees for new construction to offset the cost to the municipality associated with providing necessary public services to a development, including the costs of infrastructure, improvements, real property, financing, engineering/architectural 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 2026 budgeted revenues are based on a projected 786 Single Family Residential (SFR) permits being issued. Future year estimates reflect a slowdown in activity due to higher interest rates, combined with reduced availability of developed land and its impact on commercial and residential development.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	15,238,938	(3,830,345)	-20%
2023-2024 Actual	17,587,849	2,348,911	15%
2024-2025 Estimated	15,432,251	(2,155,598)	-12%
2025-2026 Budgeted	12,592,375	(2,839,876)	*-18%*
2026-2027 Forecasted	12,718,299	125,924	*1%*
2027-2028 Forecasted	12,845,482	127,183	*1%*
2028-2029 Forecasted	12,973,937	128,455	*1%*
2029-2030 Forecasted	13,103,676	129,739	*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

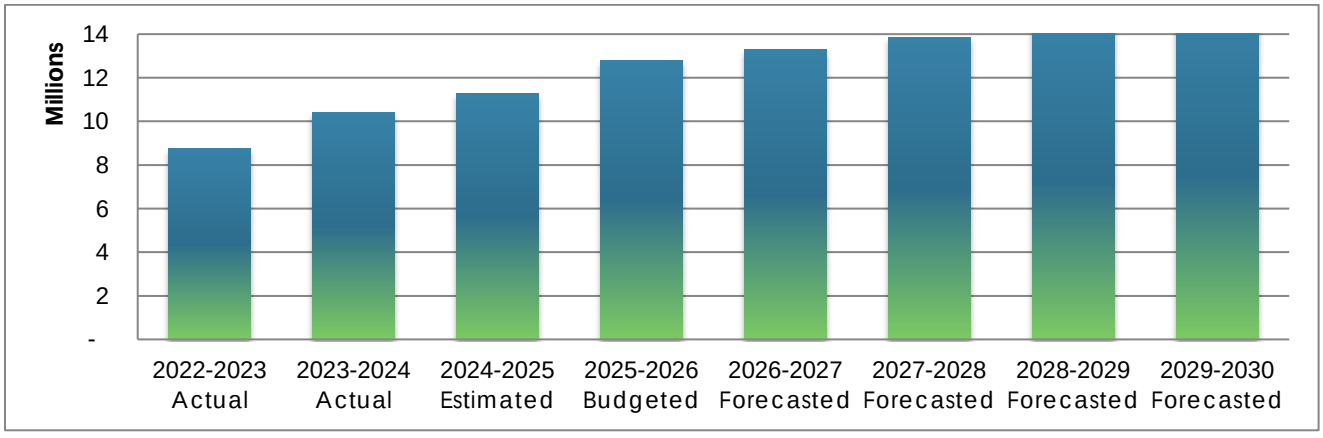
Monthly Service Fee	
Meter Size	Rate ($)
5/8"	19.31
3/4"	20.19
1"	21.52
1.5"	31.65
2"	51.94
3"	79.29

Consumption Residential Rate	
Gallons	Rate ($)
0-10k	3.80
10k-20k	5.34
20k-30k	6.86
30k-40k	8.57
> 40k	12.37

Consumption Other than Residential Rate	
Type	Rate ($)
Multi Family, Commercial, Industrial, Government.	4.79
Standpipe, hydrant/irrigation	5.27

Assumptions For FY 2026, rate revenues are based on anticipated new account growth of 4%. The Town commissioned a rate study in 2019, which found that projected water revenues were not sufficient to meet the daily operational cost and future capital improvements. The Town is performing a rate study in 2025. 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
2022-2023 Actual	8,757,705	425,323	5%
2023-2024 Actual	10,424,570	1,666,865	19%
2024-2025 Estimated	11,284,083	859,513	8%
2025-2026 Budgeted	12,798,663	1,514,580	13%
2026-2027 Forecasted	13,310,610	511,947	4%
2027-2028 Forecasted	13,843,034	532,424	4%
2028-2029 Forecasted	14,396,755	553,721	4%
2029-2030 Forecasted	14,972,625	575,870	4%



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.

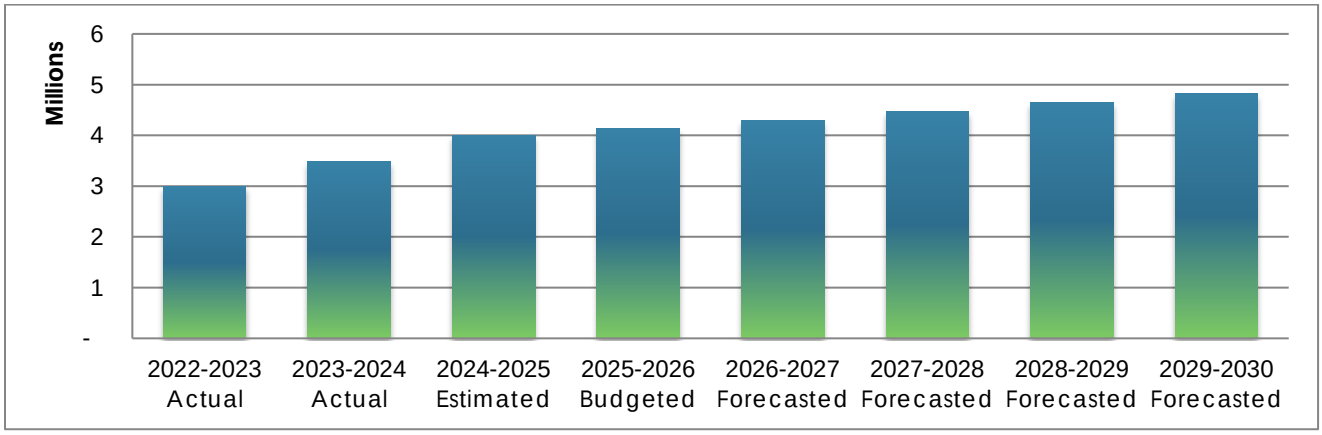
Rate Structure

Monthly Service Fee	
Meter Size	Rate ($)
Per meter	17.66

Volume Rate Per 1,000 gal	
Rate	Rate ($)
Sewer Billing	5.69

Assumptions Revenues projected for FY 2026 are based on anticipated account growth. The Town is performing a rate study in 2025. As such, forecasted revenues for future years include only projected account growth based on anticipated account and population growth of 4% annually. The current full rate study is available online at maranaaz.gov.

Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	2,995,868	(87,963)	-3%
2023-2024 Actual	3,488,554	492,686	16%
2024-2025 Estimated	3,997,188	508,634	15%
2025-2026 Budgeted	4,125,954	128,766	3%
2026-2027 Forecasted	4,290,992	165,038	4%
2027-2028 Forecasted	4,462,632	171,640	4%
2028-2029 Forecasted	4,641,137	178,505	4%
2029-2030 Forecasted	4,826,783	185,645	4%



AIRPORT FEES

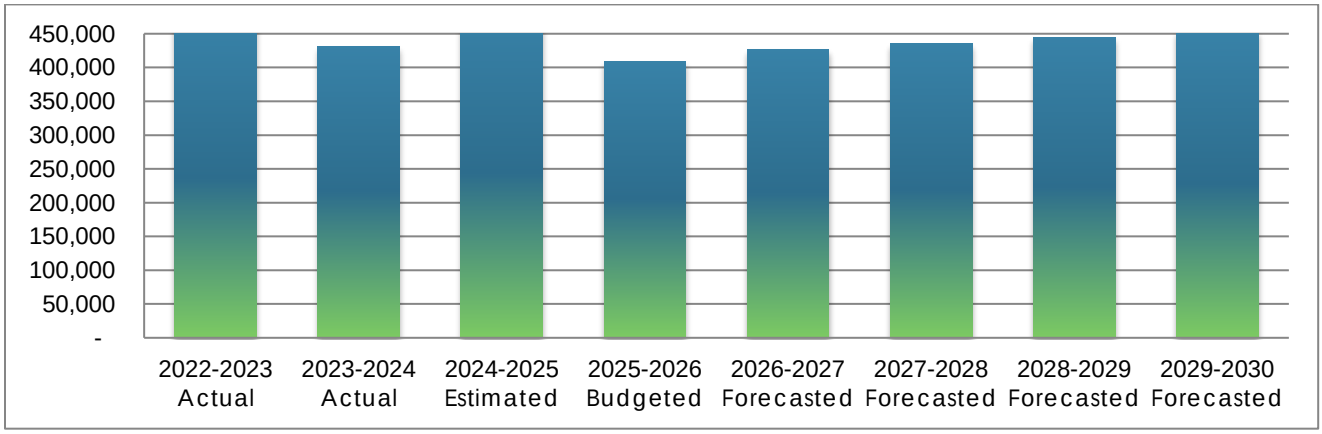
Description The Marana Regional Airport receives revenues from air hangar leases, fuel charges, open tie-downs and ground leases.

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.

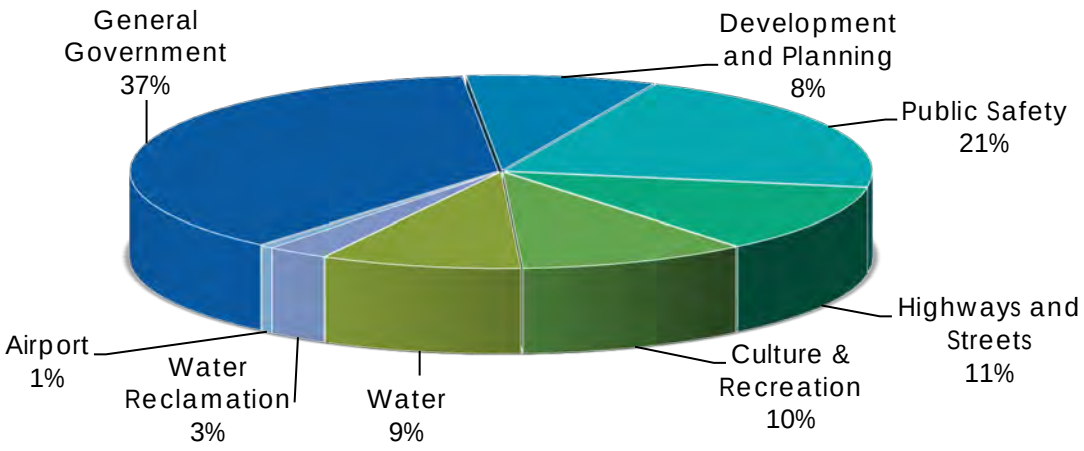
Fiscal Year	$ Revenue	$ Change	% Change
2022-2023 Actual	469,318	24,227	5%
2023-2024 Actual	430,905	(38,413)	-8%
2024-2025 Estimated	483,974	53,069	12%
2025-2026 Budgeted	408,836	(75,138)	-16%
2026-2027 Forecasted	427,144	18,308	*2%*
2027-2028 Forecasted	435,687	8,543	*2%*
2028-2029 Forecasted	444,401	8,714	*2%*
2029-2030 Forecasted	453,289	8,888	*2%*



FISCAL YEAR 2025-2026 EXPENDITURE SUMMARY

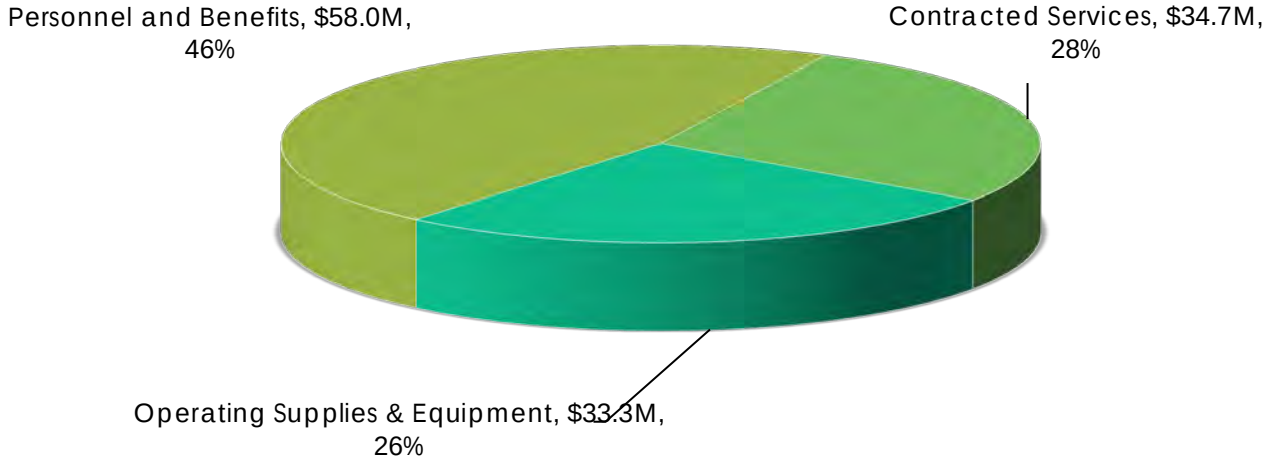
The budgeted expenditures, displayed in the chart below, include services and programs for the community such as general government, public safety, community and economic development, culture and recreation, highways and streets, airport and water services. While most operating costs are accounted for 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
$126.1 Million



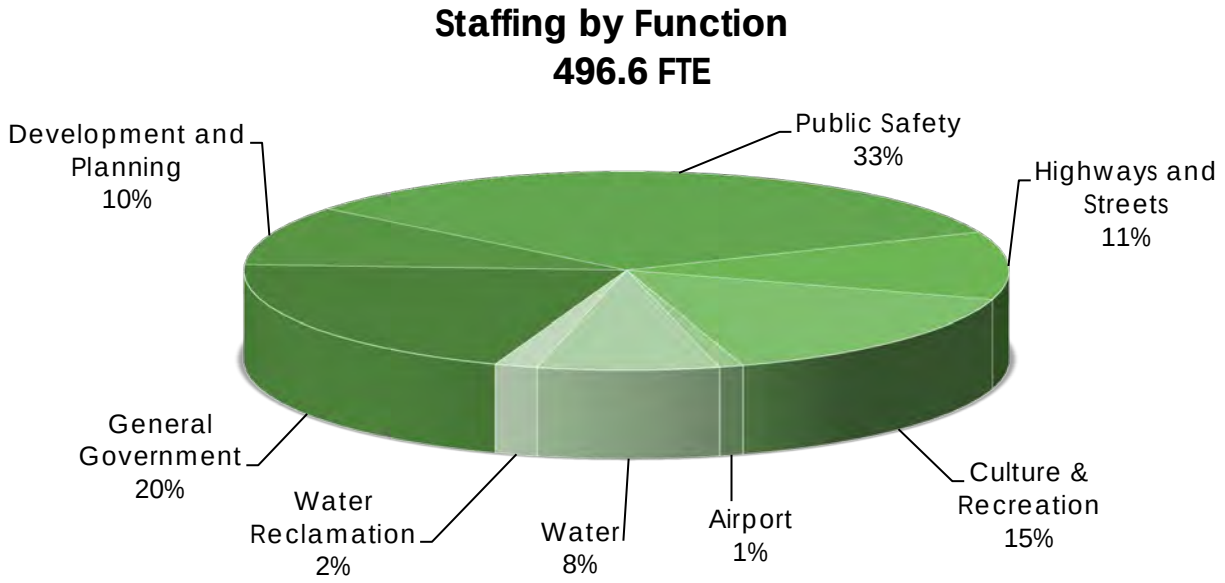
The major expenditures in the operating budget are personnel and benefits at 46%, which include all salaries and benefits for Town staff. Operating supplies and equipment and contractual services comprise 26% and 28% of the operating budget, respectively.

Operating Budget by Line Item
$126.1 Million



FISCAL YEAR 2025-2026 STAFFING SUMMARY

With personnel and benefits comprising 46% 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 21 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	2021-2022 Authorized FTE	2022-2023 Authorized FTE	2023-2024 Authorized FTE	2024-2025 Authorized FTE	2025-2026 Authorized FTE
General Government	80.25	85.50	88.00	93.00	101.00
Economic & Community Development	45.50	49.10	50.10	49.60	48.60
Public Safety	139.00	147.00	152.00	159.00	164.00
Highways & Streets	46.00	47.00	49.00	51.00	55.00
Culture & Recreation	52.00	55.00	58.00	74.00	76.00
Airport	3.00	4.00	4.00	5.00	5.00
Water	31.60	34.00	35.00	36.00	38.00
Water Reclamation	7.00	8.00	8.00	8.00	9.00
Total FTE	**404.35**	**429.60**	**444.10**	**475.60**	**496.60**

The following table lists the new full time equivalent (FTE) positions added in 2025-2026:

Working Position Title	FTE	Department	Funding Source
Court Security Officer	1.0	Courts	General Fund
Police Officer	2.0	Police	General Fund
Crime Scene Specialist	1.0	Police	General Fund
Records Redaction Specialist	1.0	Police	General Fund
Procurement Officer	1.0	Finance	General Fund
Executive Assistant	1.0	Finance	General Fund
Risk Management Specialist	1.0	Human Resources	General Fund
Building Inspector Apprentice	1.0	Development Services	General Fund
Cybersecurity Analyst	1.0	Information Technology	General Fund
Senior GIS Analyst	1.0	Information Technology	General Fund
Maintenance Coordinator	1.0	Parks	General Fund
Lead Maintenance Associate	1.0	Parks	General Fund
Fleet Technician II	1.0	Public Works	General Fund
Maintenance Associate II	2.0	Public Works	General Fund
Facilities Tradesman	1.0	Public Works	General Fund
CIP Project Manager	1.0	Public Works	General Fund
Water Operator II	1.0	Water	Water
Water Operator III	1.0	Water	Water
Associate Water Reclamation Mechanic	1.0	Waste Water	Water Reclamation
Total FTE Changes	**21.0**		

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, Public Works and Development Services employees, as well as support services positions in central service departments such as Finance, Human Resources and Information Technology to allow for efficient and uninterrupted operations for our ever-growing Town.

PROJECTION OF FINANCIAL CONDITION BY FUND GROUP

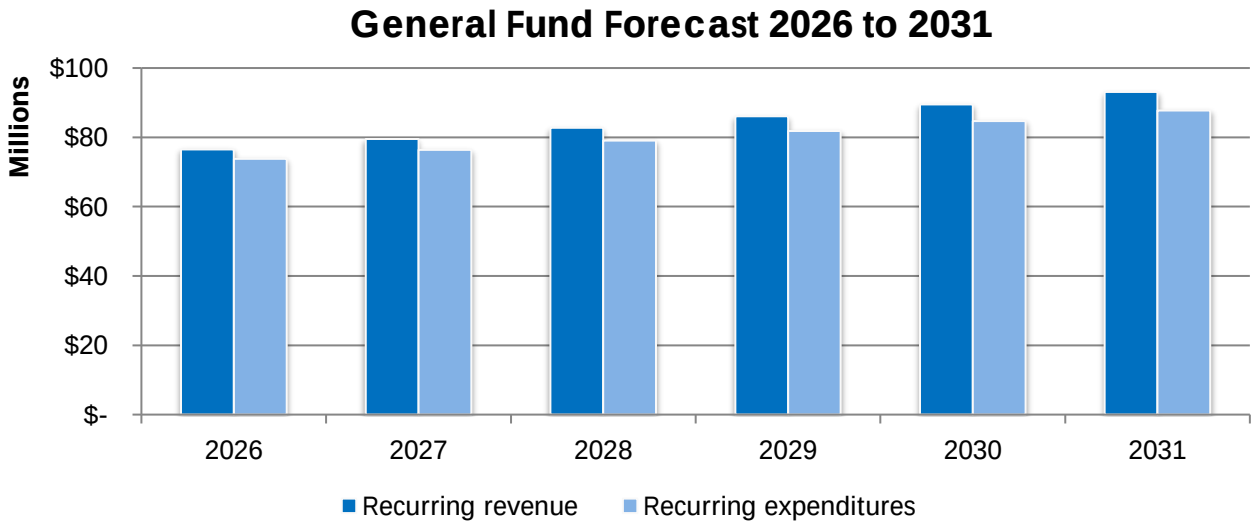
Fund Group	June 30, 2025 Estimated Fund Balance	2025-2026 Estimated Revenue	2025-2026 Estimated Expenditures	Transfers In	Transfers Out	June 30, 2026 Estimated Fund Balance
General Fund	$133,032,590	$87,294,739	$97,074,684	$ -	$13,870,304	$109,382,341
Special Revenue	13,531,776	10,835,151	15,077,661	100,000	-	9,389,266
Capital Projects	71,093,545	129,085,239	146,317,965	10,705,000	5,688,498	58,877,321
Debt Service	5,908,456	10,043,812	17,292,115	7,450,450	-	6,110,603
Enterprise	40,470,152	91,602,108	133,216,444	15,699,219	14,395,867	159,168
Internal Service	4,158,812	7,199,465	7,249,784	-	-	4,108,493
Total All Funds	**$268,195,331**	**$336,060,514**	**$416,228,650**	**$33,954,669**	**$33,954,669**	**$188,027,195**

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.

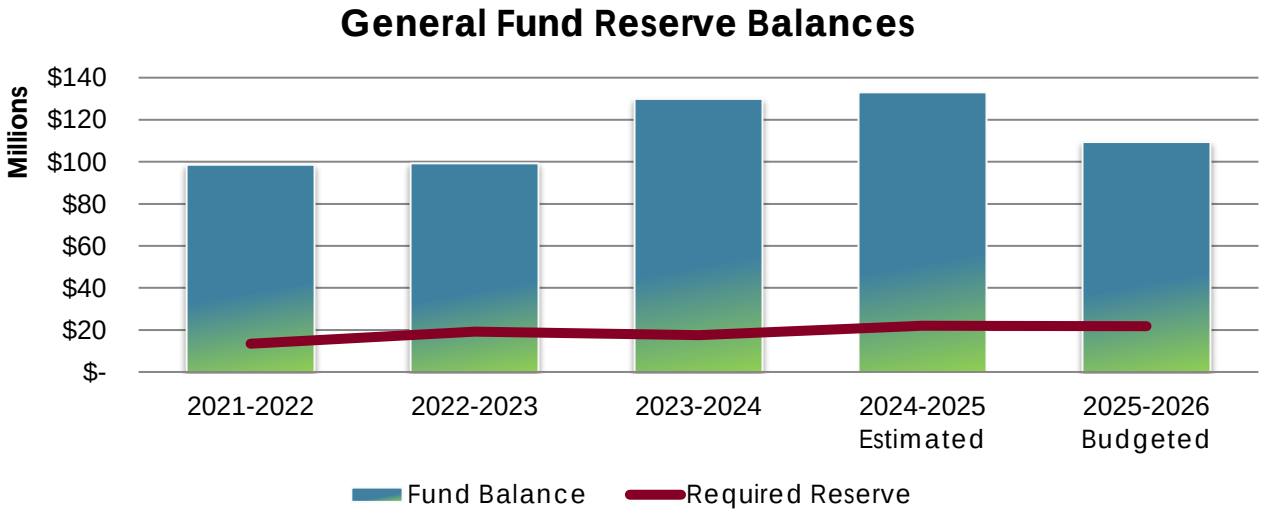
As described earlier, approximately 88 percent of the General Fund's operating revenues are extremely sensitive to fluctuations in the regional and national economies. This was very apparent during the pandemic and over the last couple of years. The Town proactively managed the budget during this period 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 2025 the Town continued to be successful in efforts to continually maintain healthy fund balances. The estimated fiscal year 2025 end fund balance is $133 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 2026 fund balance is projected to be $109.4 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 120% of the projected fiscal year's General Fund revenue. This is above the acceptable level according to the Town's policy of fund balance (target of 25% of General Fund's budgeted revenues). Much of this fund balance will be used to fund a number of 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.

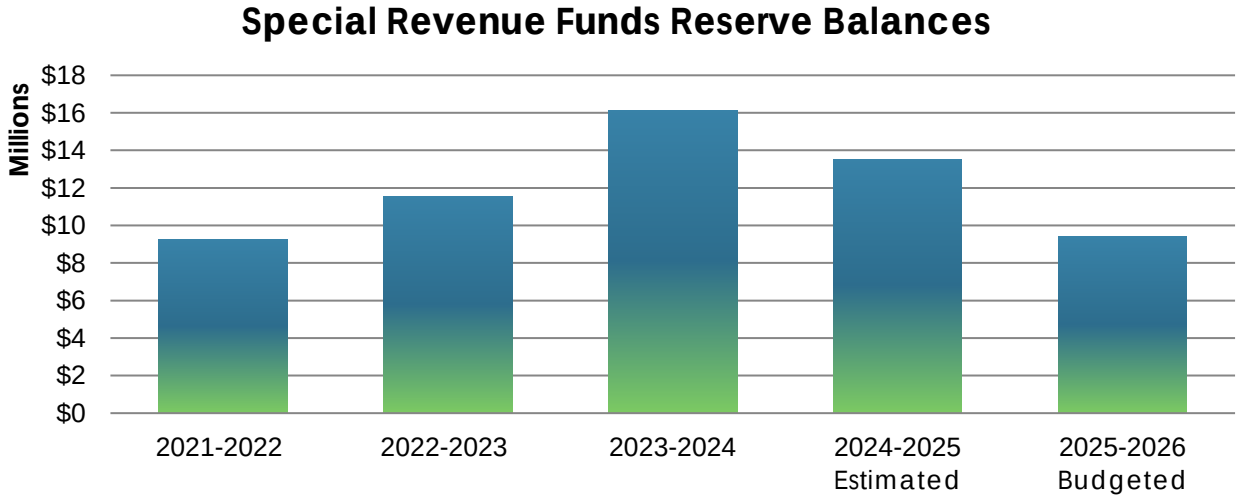
For fiscal year 2026, the use of fund balance is anticipated to complete several projects and purchases that are carried forward from the prior fiscal year, as well as to make several one-time capital investments.



Special Revenue Funds

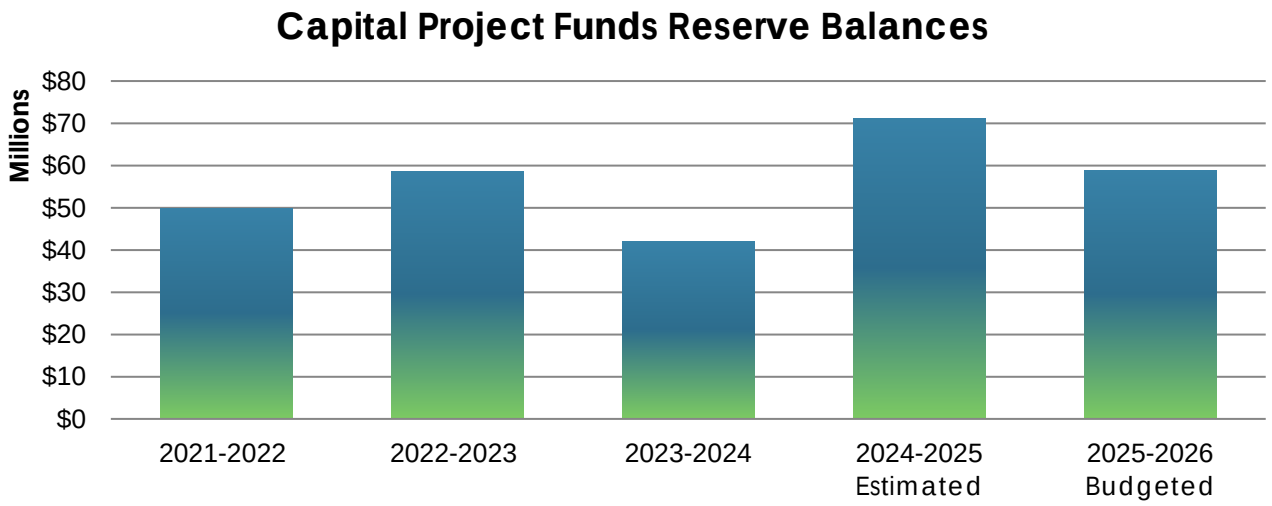
Special revenue funds account for the proceeds of specified revenue sources, other than major capital projects, that are legally restricted to expenditures for specific purposes. The Town has budgeted $2.2 million in fiscal year 2026 for unanticipated grants and contributions. This will provide the Town 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 2026, the largest sources of fund balance for special revenue funds are Highway User Revenue and Bed Tax at $4.5 million and $3.9 million respectively. The ending fund balance for fiscal year 2026 is projected to decrease by $4.1 million which is primarily due to expenditures related to the continuation of a multi-year pavement preservation plan.



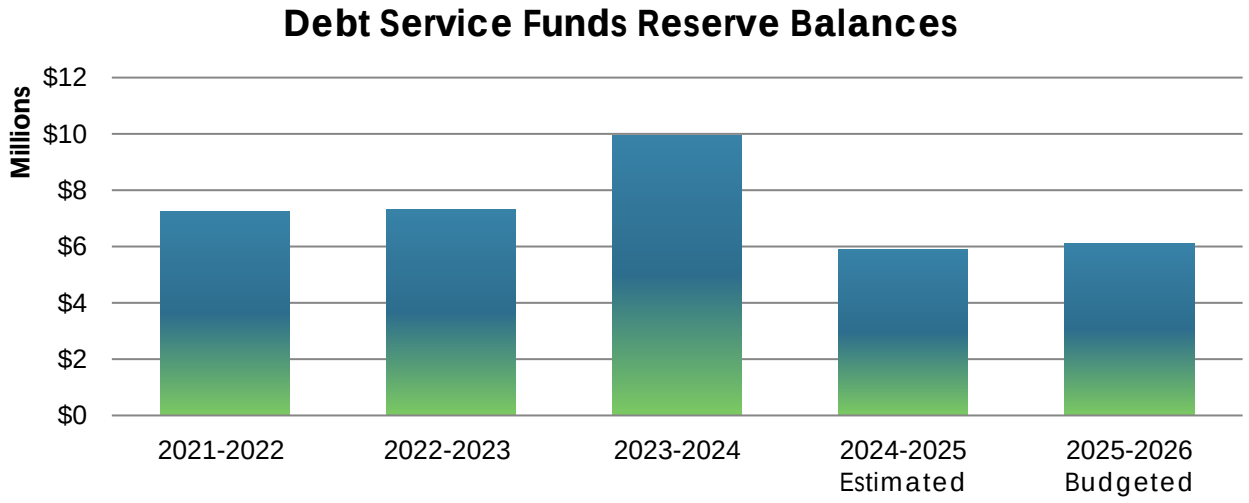
Capital Project Funds
The capital projects funds account for resources to be used for the acquisition or construction of capital facilities, equipment and infrastructure other than those financed by the enterprise funds and special revenue funds.

The ending fund balance for fiscal year 2026 is projected to decrease from $71.1 million to $58.9 million. This reduction assumes the use of fund balance for several capital projects such as the Tangerine Farms Road Widening and the Twin Peaks Road Rattlesnake Pass Widening.



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.

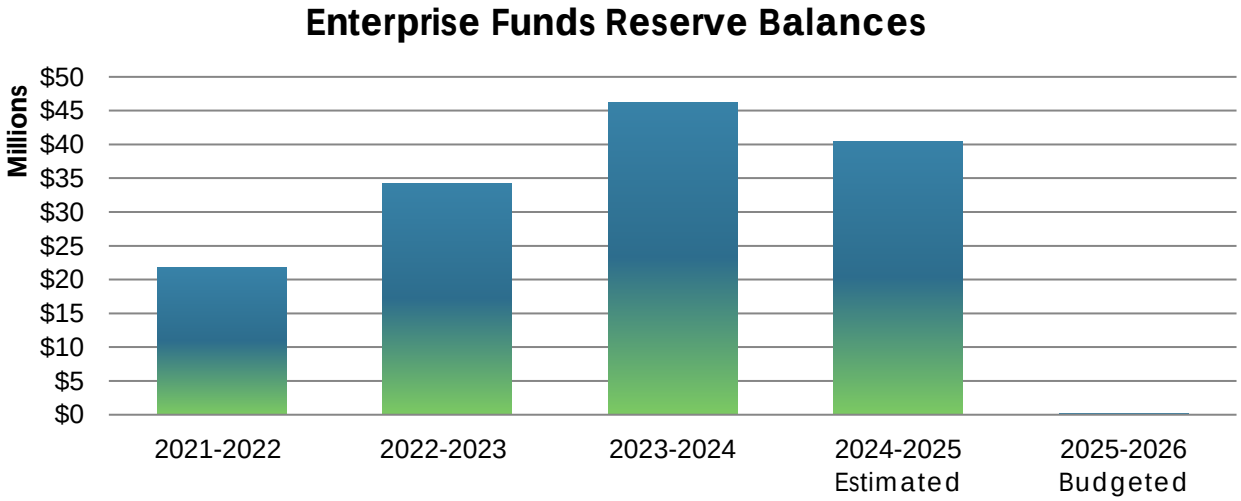
The ending fund balance for fiscal year 2026 is projected to be $6.1 million. Most of the fund balance is reserved for future bond payments. A portion of the balance is associated with deposits held related to the Gladden Farms, Gladden Farms II, and Saguaro Springs Community Facilities Districts (separately presented component units).



Enterprise Funds

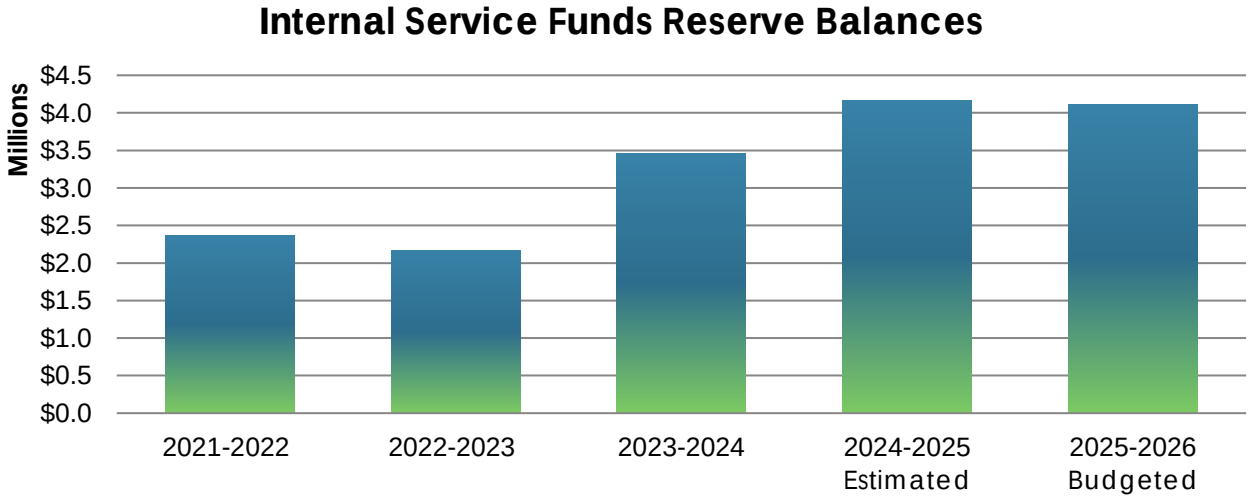
Enterprise funds are used to account for operations that (1) are financed and operated in a manner similar to private business enterprises, where the intent of the Town Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily 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 2026 is less than 1 million. The decrease assumes use of fund balance for several existing and new capital projects in fiscal year 2026, including the Marana Park PFAS Treatment project, the North Marana Sewer Interceptor, the New Renewable Water Resource Acquisition and the design of the Marana Airport Control Tower. 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 2026 is projected to remain relatively 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 2026 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 a 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	-	$ 517,274	-	-	-	-	$ 517,274
Town Manager's Office	9.00	1,569,685	-	-	-	-	1,569,685
Town Clerk	6.00	731,498	-	-	-	-	731,498
Human Resources	15.00	2,200,830	-	-	-	-	2,200,830
Finance	21.00	2,618,079	-	-	-	-	2,618,079
Legal	11.00	1,726,023	-	-	-	-	1,726,023
Information Technology	24.00	8,362,139	-	-	-	-	8,362,139
Economic Development & Tourism	4.00	551,052	1,841,200	1,125,000	-	-	3,517,252
Development Services	37.00	4,813,281	-	-	-	-	4,813,281
Police	147.00	23,136,060	1,803,612	-	-	-	24,939,672
Magistrate Court	15.00	1,808,754	248,805	-	-	-	2,057,559
Public Works	69.00	17,199,113	6,792,243	134,428,014	-	-	158,419,370
Parks & Recreation	76.00	14,754,958	709,340	7,610,701	-	-	23,074,999
Community & Neighborhood Services	10.60	1,402,433	523,000	-	-	-	1,925,433
Water	38.00	-	-	-	-	78,695,934	78,695,934
Water Reclamation	9.00	-	-	-	-	49,755,152	49,755,152
Airport	5.00	-	-	-	-	4,765,358	4,765,358
Non-Departmental	-	15,683,502	3,159,461	3,154,250	17,292,115	7,249,784	46,539,112
Total	**496.60**	**$97,074,681**	**$15,077,661**	**$146,317,965**	**$17,292,115**	**$140,466,228**	**$416,228,650**

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
- Measureable
- Meaningful
- Linked to operating budget
- Directly associated with the Strategic Plan

The departments of Finance and Human Resources, along with the Town Manager's Office and department directors worked to better align each departments goals to the above criteria. Fiscal Year 2018-2019 was the first year for implementation and reporting on Key Performance Measurements.

Fiscal Year 2025-2026 is the eighth 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

MAYOR & TOWN COUNCIL



Overview

The Marana Town Council is committed to providing its residents with a high standard of living through a combination of policy development, efficient municipal services, and progressive community planning. Council's actions are based on solid values, uncompromising integrity, and servant leadership for the community.

Fiscal Year 2024-25 Accomplishments

- Adopted a structurally balanced operating budget.
- Adopted a 2025 Arizona Legislative Session Policy Priority Program.
- Created the Marana Civic Committee to increase citizen engagement efforts.
- Participated in a Council Retreat to identify new policy goals and methods to achieve these goals.

Fiscal Year 2025-26 Goals & Objectives

- Approve and implement an updated Strategic Plan that aligns with key priorities.
- Identify and support legislative priorities.
- Ensure that Marana remains a safe, clean, and healthy community.
- Continue to develop, foster, and maintain relationships with Federal, State, County, and local partners.

Key Performance Indicators

Promote and increase Town representation throughout the state.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Number of regional and statewide committees with council member participation	8	8	8	✓	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

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	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$513,986	$400,486	$517,274	$116,788	
Total Budget	**$513,986**	**$400,486**	**$517,274**	**$116,788**	(1)

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$335,706	$340,005	$351,768	$11,763	
Contracted Services	15,524	41,756	41,756	-	
Operating Supplies & Equipment	162,756	18,725	123,750	105,025	
Total Budget	**$513,986**	**$400,486**	**$517,274**	**$116,788**	(1)

Budget Notes and Significant Changes

1 The majority of the increase to the Mayor & Town Council budget reflects the third contribution to the Marana Food Bank. In the prior year, this contribution was approved mid-year by Council through the use of contingency funds.

TOWN MANAGER



Overview

The Town Manager's Office, under the policy and direction of the Town Council, provides oversight, support and coordination of administrative activities across the Town. The Manager's Team provides leadership and vision to town staff for the benefit of the entire Marana community. Using the Strategic Plan, we implement successful strategies to tackle the challenges and growth in the Town. The Manager's Team promotes responsiveness and efficient policies and procedures to ensure the highest quality of life for residents and businesses. The Manager's Team believes in strong partnerships with our business and development communities, our neighboring municipalities, and various interest groups in the area. We are committed to providing the highest level of customer service and effective solutions to complex changes. The Manager's Team will never compromise our integrity or the public's trust.

Fiscal Year 2024-25 Accomplishments

- Maintained a structurally balanced budget and strengthened the Town's financial position.
- Provided quarterly progress updates on Strategic Plan 5 to both Town Council and the public, ensuring transparency and alignment with community goals.
- Finalized the design and began construction of the Marana Aquatic and Recreation Center with plans in place for a grand opening in the Spring of 2025.
- Hosted a Council Retreat to establish and identify new policy priorities and how to achieve them.
- Launched the Local Legends program which honors individuals who have made a significant impact to the Town of Marana.
- Successfully launched a new Town website that better serves local government needs and meets ADA compliance requirements.

Fiscal Year 2025-26 Goals & Objectives

- Maintain a structurally balanced budget that advances the priorities identified in the Strategic Plan.
- Collaborate with the Town Council and departments to develop a new iteration of the Strategic Plan that aligns with the Town's goals and priorities.
- Continue implementation of the Marana 2040 General Plan, including the various master plans and studies described within the plan.
- Continue expansion of community outreach resources and tools.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of customer satisfaction rating of "Very Satisfied" or "Satisfied" for Communications services	94%	75%	84%	✓	85%
Community outreach and educational videos produced in-house	118	120	140	✓	120
Total number of podcast plays per year	7,242	10,000	23,882	✓	15,000
Heritage related events	N/A	N/A	N/A	N/A	24
Heritage related educational campaigns	N/A	N/A	N/A	N/A	4

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	9.00	10.00	9.00	-1.00
% of town's FTEs			1.81%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$1,449,917	$1,678,187	$1,569,685	($108,502)
Total Budget	**$1,449,917**	**$1,678,187**	**$1,569,685**	**($108,502)**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$1,238,827	$1,364,537	$1,327,615	($36,922)	(1)
Contracted Services	140,101	184,050	164,610	(19,440)	(2)
Operating Supplies & Equipment	70,988	129,600	77,460	(52,140)	(3)
Total Budget	**$1,449,917**	**$1,678,187**	**$1,569,685**	**($108,502)**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Decrease is primarily attributed to move of one position from Town Manager's Office to City Clerk's Office for fiscal year 2025-2026.

2 Contracted Services - Decrease is primarily associated to one-time funding included in the prior year budget for the Town's contribution to be included in a federal grant regional action plan.

3 Operating Supplies & Equipment - Decrease is associated with a reduction to one-time funding available in the prior year for the Town's website update and the Town's strategic plan. Some funding needed to finalize the plan has been carried forward to fiscal year 2025-2026.

TOWN CLERK



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 2024-25 Accomplishments

- The Town Clerk's Office successfully prepared for and conducted an election for one Mayoral and two Council seats during the beginning of FY2024-2025. Due to the slim margin of votes between two of the three candidates running for the Council positions, the Clerk's Office also successfully conducted a recount in accordance with Arizona law.
- The Town Clerk's Office has provided greater access to Council meetings by implementing closed caption video services. It has also consistently processed and published Town Council agendas well before the statutory deadline; and in October, it broke its previous record in spearheading the preparation of the largest agenda packet since the Town was incorporated (822 pages) with a 1,247-page agenda packet and still published it within its normal publishing timeframes.
- From the beginning of the fiscal year until the present (January 2025), the Town Clerk's Office has professionally and timely processed over 400 public records requests - an increase of approximately 100 requests since last fiscal year around the same time.
- The Town Clerk's Office has successfully compiled and submitted the Town's list of essential records in coordination with department records liaisons, and it improved overall coordination with department records liaisons regarding records management throughout the Town.
- The Town Clerk's Office has increased its community outreach efforts by procuring and utilizing clerk-related promotional items and attending community events, such as the Halloween Treat Trail and an elementary school career day.

Fiscal Year 2025-26 Goals & Objectives

- Encourage and maintain electoral confidence by preparing to impartially oversee the 2026 election cycle through certifying and recertifying Town Clerk staff with the Arizona Secretary of State's Office and through updating and preparing all necessary election materials.

- Improve records management by exploring and pursuing options for upgraded storage of Town records currently stored off-site.
- Proactively serve and enrich our community by creatively increasing the community outreach efforts of the Town Clerk's Office.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 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%	90%	✓	90%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	5.00	5.00	6.00	1.00
% of town's FTEs			1.21%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$410,183	$606,742	$731,498	$124,756
Total Budget	**$410,183**	**$606,742**	**$731,498**	**$124,756**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$374,767	$488,172	$577,413	$89,241	(1)
Contracted Services	32,336	96,050	79,945	(16,105)	(2)
Operating Supplies & Equipment	3,080	22,520	14,140	(8,380)	(3)
Restricted	-	-	60,000	60,000	(4)
Total Budget	**$410,183**	**$606,742**	**$731,498**	**$124,756**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to move of one postion from Town Manager's Office to City Clerk's Office, as well as performance pay for fiscal year 2025-2026.

2 Contracted Services - Decreases to contracted services are primarily related to no anticipated elections in fiscal year 2025-2026.

3 Operating Supplies & Equipment - Decreases are related to one-time funding for scanners in the previous year.

4 Restricted Budget - Available to ensure adequate capacity exists for elections outside the normal election cycles. Budget is appropriated in non-election years.

HUMAN RESOURCES



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 2024-25 Accomplishments

- Completed I-9 compliance audit and established electronic I-9 verification and retention
- Created standard recruitment templates and transitioned to e-signature on offer letters
- Standardized the employee relation process and created investigation plans
- Implemented Town-wide mentor program
  Established monthly professional learning communities for leadership development
- Re-established Wellness Committee and events

Fiscal Year 2025-26 Goals & Objectives

- Implement paperless onboarding processes
- Create Job Description audit schedule
- Automate Personnel Action Form (PAF)/Requisition (REQ) Entry Process
- Increase employee Wellness engagement and participation in activities and events
- Broaden scope of wellness beyond physical wellness (financial, emotional, mental)

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of employees who rate overall workplace culture as positive; agree and strongly agree	85%	80%	N/A	N/A	80%
Percentage of employees who feel the organization invests in their development; agree and strongly agree	73%	75%	N/A	N/A	75%
Percentage of employees who feel they are adequately prepared to compete for internal promotions when available; agree and strongly agree	TBD	80%	N/A	N/A	80%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	13.00	14.00	15.00	1.00
% of town's FTEs			3.02%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$1,628,101	$2,195,874	$2,200,830	$4,956
Total Budget	**$1,628,101**	**$2,195,874**	**$2,200,830**	**$4,956**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	1,310,705	$1,706,315	$1,747,351	$41,036	(1)
Contracted Services	165,775	258,376	166,460	(91,916)	(2)
Operating Supplies & Equipment	151,620	225,183	282,019	56,836	(3)
Restricted Budget	-	6,000	5,000	(1,000)	
Total Budget	**$1,628,101**	**$2,195,874**	**$2,200,830**	**$4,956**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed a new HR Manager position and increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Decreases are primarily attributed to funding provided for new organizational development software and for continuing education and training needs in previous year.

3 Operating Supplies & Equipment - Increases primarily due to higher expenses for employee recognition programs, health safety needs and for one-time funding for furniture and equipment for new HR Manager position.

FINANCE



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 Comprehensive Annual Financial Report, facilitating external audits and independent reviews and grant management.

Fiscal Year 2024-25 Accomplishments

- Received the 16th consecutive Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Received the Certificate of Excellence in Financial Reporting for the GFOA for the 15th consecutive year.
- Participated in the successful implementation of a new water billing system.
- Issued new debt to finance the construction of the Town's Aquatics and Recreation Center and refunded existing eligible debt generating savings of approximately $1.8 million.

Fiscal Year 2025-26 Goals & Objectives

- Receive the Distinguished Budget Presentation Award from the GFOA.
- Receive the Certificate of Excellence in Financial Reporting from the GFOA.
- Implement a new business licensing software system.
- Assist with the implementation of the Town's new permitting system.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Unmodified audit opinion in financial statements by external CPA firm	✓	✓	✓	✓	✓

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Compliance with Town investment and financial policies	✓	✓	✓	✓	✓

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 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	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	17.00	19.00	21.00	2.00
% of town's FTEs			4.23%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$1,761,065	$2,293,277	$2,618,079	$324,802
Total Budget	**$1,761,065**	**$2,293,277**	**$2,618,079**	**$324,802**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$1,623,074	$2,042,542	$2,240,849	$198,307	(1)
Contracted Services	127,706	184,870	202,170	17,300	(2)
Operating Supplies & Equipment	5,785	15,865	25,060	9,195	(3)
Capital Outlay	4,500	-	-	-	
Restricted	-	50,000	150,000	100,000	(4)
Total Budget	**$1,761,065**	**$2,293,277**	**$2,618,079**	**$324,802**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to a new Executive Assistant and a new Procurement position and increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Increases primarily due to higher outside sales tax audit services as well as travel for continuing education and staff development.

3 Operating Supplies & Equipment - Increases for furniture for new positions being added to the department.

4 Restricted - Budget capacity to be used toward the implementation of new budget interactive software and procurement software.

LEGAL



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 2024-25 Accomplishments

- In coordination with Development Services, drafted and implemented amendments to the Town Code to add Data Centers as a defined use in the Town's zoning code and to provide comprehensive regulations for the development of Data Centers.
- Assisted with all legal aspects of construction, opening, and operation of the new Marana Community and Aquatics Center.
- Assisted the Town Clerk's Office in successfully administering the 2024 Council election, to include completing legal procedures in Superior Court necessary for automatic recount.
- 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 and code enforcement, including efficiently and fairly handling 504 criminal prosecutions, 3 appeals, 8 aggressive dog designation cases, and 5 code enforcement cases in the first 6 months of FY2025.

Fiscal Year 2025-26 Goals & Objectives

- Provide legal advice and direction regarding development of a vibrant Downtown Marana, including an agreement to lease and develop Town-owned land pursuant to RFP 2024-015.
- Continue to assist the Airport with all legal aspects of funding and construction of the new Air Traffic Control Tower.
- 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.

- Work with the Town Manager's Office and all departments to ensure that all administrative directives are serving the purposes intended and are up-to-date.
- 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, Water Reclamation Facility (WRF) expansion, and Pioneer Well Treatment Campus.

Key Performance Indicators

Efficiently and effectively prosecute misdemeanor cases.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of cases with initial victim notices sent out by first pretrial conference	98%	100%	99%	✗	100%
Ratio of cases disposed to cases filed	105%	90%	134%	✓	90%

Provide timely and accurate legal advice to the Town.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of successful outcomes in personnel matters	100%	95%	100%	✓	95%
Percentage of ordinances/resolutions drafted within 30 days of request	88%	90%	85%	✗	90%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	9.00	9.00	11.00	2.00
% of town's FTEs			2.22%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$1,139,434	$1,348,734	$1,726,023	$377,289
Total Budget	**$1,139,434**	**$1,348,734**	**$1,726,023**	**$377,289**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$1,038,372	$1,153,278	$1,498,086	$344,808	(1)
Contracted Services	98,040	189,756	176,661	(13,095)	(2)
Operating Supplies & Equipment	3,022	5,700	51,276	45,576	(3)
Total Budget	**$1,139,434**	**$1,348,734**	**$1,726,023**	**$377,289**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to two positions moved from Development Services into Legal, and due to increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Decrease related to lower outside counsel fees, offset in part by budget moved into the department from Development Services for consulting fees.

3 Operating Supplies & Equipment - Increase is attributed to funding for a facilities project required to adequately accommodate employees moved from Development Services.

INFORMATION TECHNOLOGY



Overview

The Information Technology (formerly Technology Services) 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 2024-25 Accomplishments

- Established annual project intake cycle to thoroughly review project requests to achieve an 80% success rate in completing projects on time, up from 62% in FY2024.
- Continued CityView permitting and licensing system implementation project with August 2025 launch date.
- Developed an IT disaster recovery plan to mitigate risks of unplanned service disruptions for critical applications and systems that support important Town services.
- Initiated network redesign project to improve reliability, security, and scalability of network access and expand fiber network to support proactive public services.
- Created a year-round cybersecurity training program to educate Town staff on effectively mitigating cybersecurity threats.

Fiscal Year 2025-26 Goals & Objectives

- Complete the CityView system implementation project to meet the August 2025 launch date with an improved experience for permitting and licensing services.
- Improve our asset management system deployment to enable Parks and Recreation, Public Works, and Water department to maximize the lifespan of critical assets.
- Create an artificial intelligence governance structure that enables Town staff to utilize AI systems for the benefit of the community while protecting against harm.
- Leverage the benefits of cloud-smart environments to optimize IT infrastructure and resource utilization. We are planning to transition Munis and Laserfiche to the cloud, and utilize the cloud for disaster recovery in FY26.
- Continue 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.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Average internal customer services satisfaction rating with technical support provided	99%	90%	90%	✓	90%
Percentage of service requests completed within defined service level targets	84%	90%	90%	✓	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	1	3	3	✓	3

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	21.00	25.00	27.00	2.00
% of town's FTEs			5.44%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$4,939,810	$7,998,069	$8,362,139	$364,070
Total Budget	**$4,939,810**	**$7,998,069**	**$8,362,139**	**$364,070**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$1,861,295	$2,420,892	$2,785,311	$364,419	(1)
Contracted Services	2,331,491	3,742,904	4,445,277	702,373	(2)
Operating Supplies & Equipment	353,899	1,317,853	1,039,451	(278,402)	(3)
Capital Outlay	393,125	100,000	92,100	(7,900)	(4)
Restricted	-	416,420	-	(416,420)	(5)
Total Budget	**$4,939,810**	**$7,998,069**	**$8,362,139**	**$364,070**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to a new Cybersecurity Analyst position and a Senior GIS Analyst position, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Increase primarily due to one-time funding for a new asset management system, software maintenance and hardware network upgrades, partially offset by a decrease in budget for the one-time, new building access control system budgeted in fiscal year 2024-2025.

3 Operating Supplies & Equipment - Decrease is primarily due to additional one-time funding in the prior year for the replacement of aging police radios. This category also includes budget for computers, printers and other office equipment.

4 Capital Outlay - Amount is carry forward from the prior year for the design and planning of expanding the Town's fiber connection to create redundancy and help ensure continuity of operations.

5 Restricted - One-time funding capacity in previoius year to complete network upgrades and for unanticipated cost increases or emergency needs.

DEVELOPMENT SERVICES



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 divisions' 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 2024-25 Accomplishments

- Planning - Planning staff, collaborating with other Town departments, delivered updates to the Land Development Code, particularly related to zoning regulation, that was incorporated into the Town Code by approval of Town Council. The Code amendments included streamlining regulation, correcting conflicts within the Code and creating new regulation to resolve real-world issues that were never contemplated in the past. Notably, staff assisted with the development of a new section of the Town Code that establishes criteria for data centers. Staff also prepared the town's annual housing report and assisted with the draft for the town's housing needs assessment, which were both required under a new State law.
- Building Safety - Implemented efficiencies in digital plan review and inspections, coordinate with Technology Services on digital document management, customer submittals and technology. Coordinated with regional partners, stakeholders and council on adoption of 2024 edition of the Model Code from ICC.
- Development Engineering—The Division completed and adopted a drainage Manual to guide the development of community drainage designs.
  The development code was updated to clarify submittal requirements, dates on when reports expire, and the requirements to update them, and a review and update of the requirements for the closeout process for each project for residential and commercial.
- Environmental - Developed and implemented new Stormwater Training Sessions for Town departments as required in the Town's MS4 permit. Improved content on the Town's website and social media platform to increase information for developers, contractors, and the general public. Conducted the first open comment period for the Town's Stormwater Management Plan so citizens could review and provide feedback.

Fiscal Year 2025-26 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 - Continue work with regional partners and stakeholders on the consistent application and enforcement of the 2024 model codes. Educate developer and builders on the application of 2024 model codes. Implement new permitting software across division and department. Inform and educate customers on new system.
- Development Engineering - The Goal for the division is to continue to develop on the standards, review and identify gaps that need to be improved, removed, and address to improve our responses to the applicants regarding plan approval and permit issuance.
- Environmental - Develop a geographic database that shows areas within the Town that have had cultural resources work done so potential development and re-development can be assessed more quickly. Develop a map the has the location of privately owned Post Construction Stormwater Infrastructure on it to help create a Town-wide infrastructure map that can be used by Development Services as well as Public Works.

Key Performance Indicators

Ensure sufficient response to public for permitting and inspections.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of single family dwelling plans reviewed within five days	97%	95%	99%	✓	95%
Percentage of model plan reviews completed within five days	90%	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.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
In-house plan reviews as a percentage of total plan reviews taken	Permits 99%	90%	99%	✓	90%
	Projects 87%	90%	95%	✓	90%

Provide exceptional customer service through our Development and Utility Services.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of development related projects reviewed within assigned time (first submittal)	67%	95%	98%	✓	90%
Percentage of permits approved within assigned time frame	95%	95%	95%	✓	90%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	36.00	38.00	37.00	-1.00
% of town's FTEs			7.45%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
General Fund	$3,629,009	$4,810,906	$4,813,281	$2,375
Total Budget	**$3,629,009**	**$4,810,906**	**$4,813,281**	**$2,375**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$3,026,860	$3,943,868	$3,976,702	$32,834	(1)
Contracted Services	476,637	764,609	608,490	(156,119)	(2)
Operating Supplies & Equipment	111,340	88,294	158,989	70,695	(3)
Capital Outlay	14,172	14,135	69,100	54,965	(4)
Total Budget	**$3,629,009**	**$4,810,906**	**$4,813,281**	**$2,375**	

Budget Notes and Significant Changes

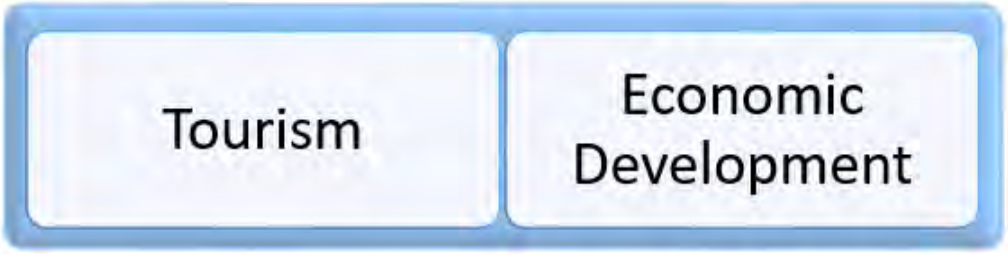
1 Personnel & Benefits - Decrease is primarily attributed to a Real Property Coordinator and a Real Property Manager being moved to the Legal Department, offset by increases for a new Building Inspector position, higher health care contributions, performance pay increases and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Decrease due to lower credit card charges upon the implementation of new software that allows for charges to be paid by card holders.

3 Operating Supplies & Equipment - Increase is primarily due to one-time funding for the reconfiguration of the building inspector area.

4 Capital Outlay - Funding for a new vehicle for the new Building Inspector position.

OFFICE OF ECONOMIC DEVELOPMENT AND TOURISM



Overview

To provide clear direction and coordination of economic development and tourism activities in Marana by building public/private sector partnerships to attract and retain a diverse business and employment base, support new local businesses, develop amenities and attractions to create a world class destination and provide a high quality workforce. We aim to ensure that all departmental activities enhance and support the vision of the strategic plan by providing responsiveness to internal and external customers by the creation of those partnerships.

Fiscal Year 2024-25 Accomplishments

- Developer selected for downtown development. Negotiations began on Development Agreements.
- Obtained $49,000 in grants through the Arizona Office of Tourism for advertising.
- All marketing channels increased reach and/or engagement
- Tourism Master Planning Draft Completed

Fiscal Year 2025-26 Goals & Objectives

- Procure a consultant for a new Economic Development Strategic Plan.
- Complete the DA for the 1st Phase of the downtown development and begin moving from conceptual to final drawings.
- Expand marketing strategies to engage a wider audience.
- Completion of Tourism Master Plan and 10 year tourism strategy for the town.
- Begin implementation of Phase 1 of the Tourism Master Plan.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Number of jobs served through the Marana Job Creation Incentive Program (MJCIP)	50	300	240	✘	300

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Total number of Discover Marana website visits	160,000	200,000	220,000	✓	220,000
Total number of tourism marketing campaigns	6	3	5	✓	3

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	3.50	4.00	4.00	-
% of town's FTEs			0.81%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$325,413	$404,918	$551,052	$146,134	
Bed Tax Fund	522,865	1,330,349	1,841,200	510,851	(2)
Downtown Reinvestment Fund	-	1,125,000	1,125,000	-	
Grants and Contributions	32,875	-	-	-	
Total Budget	**$881,153**	**$2,860,267**	**$3,517,252**	**$656,985**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$421,322	$537,567	$582,346	$44,779	(1)
Contracted Services	456,653	1,763,655	1,744,375	(19,280)	(2)
Operating Supplies & Equipment	3,179	19,045	6,545	(12,500)	(3)
Capital Outlay	-	40,000	183,986	143,986	(4)
Restricted Budget	-	500,000	1,000,000	500,000	(5)
Total Budget	**$881,153**	**$2,860,267**	**$3,517,252**	**$656,985**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to higher health care contributions and performance pay and other adjustments budgeted for fiscal year 2025-2026.

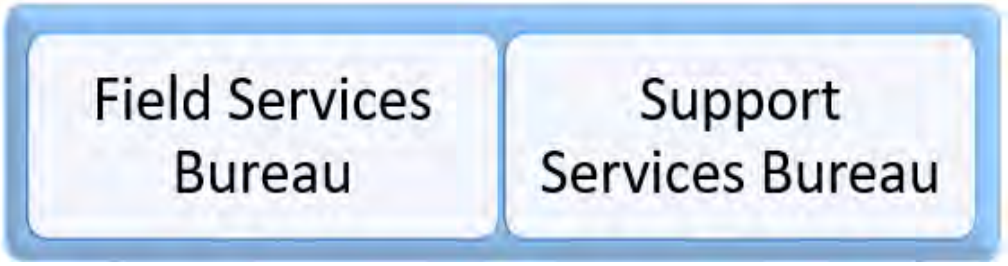
2 Contracted Services - Includes additional funding for marketing services and advertising in the Bed Tax Fund. Reduction in the General Fund is due to the one-time Airport Industrial park conceptual master plan budgeted in prior year.

3 Operating Supplies & Equipment - Decrease in Bed Tax funding is due to a one-time purchase of equipment budgeted in the prior year.

4 Capital Outlay - Funding availability for the Air Commerce Way Monument.

5 Restricted - Increase in Bed Tax funding programmed for future tourism related funding opportunities not yet identified.

POLICE



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 2024-25 Accomplishments

- The Marana Police Department received federal funding to purchase a 3D scanner to help document and prosecute violent crime scenes. This equipment was purchased and received in January 2025.
- The Marana Police Department received additional funding and renewed the contract for SPIDRTECH. This software enhances communication transparency, and trust with the community.
- Several promotions occurred during 2025 amongst the rank of detective, sergeant, lieutenant, deputy chief, and chief.

Fiscal Year 2025-26 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 external agency audit of Property and Evidence at least every three years beginning this year.
- Schedule and facilitate an internal audit of the armory annually

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Maintain or exceed department clearance rates for all part 1 crimes* as compared to the previous year	38.3	40.23	48.20	✓	42.00
Maintain or reduce total number of part 1 crimes* (excluding shoplifting) per 1,000 residents as compared to the previous year	7.8	7.46	7.67	✓	7.46
Maintain or reduce traffic collision rates based on total number of collisions per 1,000 residents as compared to the previous year	20.4	19.4	18.96	✓	19.4
Part 1 Violent Crime rate per 1,000 residents	0.63	0.60	0.91	✓	0.60
Part 1 Property Crime rate per 1,000 residents (includes shoplifting)	16.36	15.54	15.14	✓	15.54
Part 1 Property Crime rate per 1,000 residents (excludes shoplifting)	7.91	7.5	6.75	✓	7.0

*Part I Crime as defined by the FBI's National Incident-Based Reporting System (NIBRS). Population of 61,293 as estimated by Town of Marana on 1/28/2025.

ǂ Figures are projected based on the first six months of the Fiscal Year (i.e. the calculations were doubled to approximate a 12 month period).

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	139.00	143.00	147.00	4.00
% of town's FTEs			29.60%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$21,492,028	$35,868,017	$23,136,060	($12,731,957)	(1)
Grants & Contributions Fund	1,664,844	1,499,179	1,616,112	116,933	(3)
RICO Fund	48,981	116,900	148,500	31,600	(2)
Police Impound Fund	-	30,000	39,000	9,000	
Total Budget	**$23,205,853**	**$37,514,096**	**$24,939,672**	**($12,574,424)**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$19,641,290	$33,097,494	$21,202,950	($11,894,544)	(1)
Contracted Services	732,478	1,374,756	1,380,435	5,679	(2)
Operating Supplies & Equipment	1,916,847	2,294,421	2,005,867	(288,554)	(3)
Capital Outlay	915,237	727,425	350,420	(377,005)	(4)
Restricted Budget	-	20,000	-	(20,000)	
Total Budget	**$23,205,853**	**$37,514,096**	**$24,939,672**	**($12,574,424)**	

Budget Notes and Significant Changes

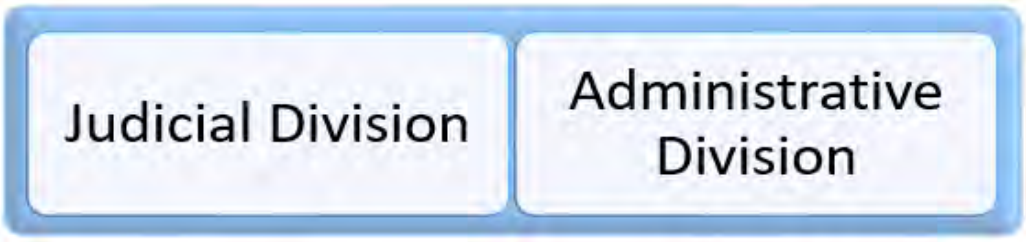
1 Personnel & Benefits - Decrease is primarily attributed a one-time pension contribution of over $13.6 million in prior year to pay off the remainder of the police officers unfunded liability, as of the June 30, 2023 actuarial report. This decrease was offset by increases in funding for two new Police Officers, a Crime Scene Specialist, a Records Redaction Specialist, increases to health care contributions, and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Changes include General Fund decreases to computer software and software fees, and additional ongoing and one-time expenses related to the new positions, including outfitting and equiping the officers. Grant funding includes increases for software programs and increases in funding from the Smart and Safe money for new drone for patrol operations as well as additional funding for training.

3 Operating Supplies & Equipment - Changes are primarily related to decreases to the vehicle replacement program. Funding here includes additional ongoing and one-time expenses related to the new positions, as well as additional funding for cell phone operating costs. Funding from grants and Smart and Safe increased for one-time purchases of bike unit equipment.

4 Capital Outlay - Decrease reflects fewer vehicle purchases and one-time outfitting of vehicles, including radios as compared to the prior year.

COURTS



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 2024-25 Accomplishments

- Simplified bond card, alleviating need for reprinting when fines and fees change.
- Upgraded jury deliberation room technology to ensure confidentiality of deliberations.
- Launched self represented litigant guides to increase access to justice.

Fiscal Year 2025-26 Goals & Objectives

- Increase courthouse security through better security camera coverage and increased security staffing.
- Determine feasibility of launching digital evidence portal or other safe mechanism for preserving and displaying digital evidence.
- Kickoff paperless file conversion.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 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.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 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.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of timely disbursements for bond refunds, restitution orders, fees to other government agencies, and payment for services	100%	100%	99%	✗	100%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	14.00	14.00	15.00	1.0
% of town's FTEs			3.02%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$1,289,719	$1,589,174	$1,808,754	$219,580	(1)
JCEF Fund	-	131,805	131,805	-	
Fill the Gap Fund	-	34,500	34,500	-	
Local Technology Fund	25,680	82,500	82,500	-	
Total Budget	**$1,315,399**	**$1,837,979**	**$2,057,559**	**$219,580**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$1,139,088	$1,228,024	$1,402,477	$174,453	(1)
Contracted Services	162,242	258,350	272,150	13,800	(2)
Operating Supplies & Equipment	14,069	151,605	182,932	31,327	(3)
Capital Outlay	-	200,000	200,000	-	
Total Budget	**$1,315,399**	**$1,837,979**	**$2,057,559**	**$219,580**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of a new Court Security Officer, increases to health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Service - Increase is primarily due to increases related to required competence evaluations of defendants.

3 Operating Supplies & Equipment - Increases for one-time workplace improvements related to staff office space.

PUBLIC WORKS



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 2024-25 Accomplishments

- Completed Cortaro Farms Rd. and Sandy Desert Trail Drainage Project.
- Secured $20.4 million Federal Railroad Administration (FRA) Railroad Crossing Elimination (RCE) grant funding for preparation of a Design Concept Report (DCR) for the I-10 Cortaro Farms Interchange Grade Separation with Union Pacific Rail Road (UPRR)
- Completed construction of the Dove Mountain Blvd/Moore Rd traffic signal with AZ Dept of Transportaion (ADOT)
- Established a maintenance responsibilities reference document for Parks, Public Works, Information Technology, and Water staff to identify which department is responsible for maintenance inspections, activities, and budgeting
- Completed construction on the Marana Aquatic and Recreation Center (MARC)

Fiscal Year 2025-26 Goals & Objectives

- Complete asset collection for storm water.
- Implement and evaluate updated traffic signal timing plans for Ina Rd and Thornydale Rd corridors reflecting new traffic patterns following completion of the I-10 Gap Widening Project
- Successful incorporation of the MARC asset into the Facilities' maintenance program
- Implementation of the RCE grant for I-10 Cortaro Farms Interchange Grade Separation with UPRR by updating the DCR and National Environmental Policy Act documents in compliance with grant milestone dates

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of Right of Way Permits Reviewed within 10 days	100%	100%	100%	✓	100%
Achieve an Overall Condition Index (OCI) rating for the Town's street system above 70	78	75	76	✓	75
Percentage of Facilities Service Requests completed within 10 days	80%	80%	90%	✓	85%
Percentage of Fleet Service Requests completed within 5 days	92%	90%	93%	✓	90%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	62.00	64.00	69.00	5.00
% of town's FTEs			13.89%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$7,497,346	$21,578,304	$17,199,113	($4,379,191)	(6)
Grants & Contributions	-	-	$9,300	$9,300	
Highway User Revenue Fund	3,677,983	7,519,099	6,782,943	(736,156)	(7)
South Benefit Area Impact Fee	254,520	6,243,292	2,210,783	(4,032,509)	(8)
Northwest Benefit Area Impact Fee	57,773	6,891,472	6,765,467	(126,005)	(8)
N Benefit Area Impt Fee Pre SB			84,004	84,004	(8)
Transportation Fund	4,204,427	32,348,301	22,258,522	(10,089,779)	(8)
Pima Association of Governments	-	9,032,000	340,000	(8,692,000)	(8)
1/2 Cent Sales Tax	27,965,555	36,289,042	500,000	(35,789,042)	(8)
Other Agency	1,645,666	84,035,603	56,419,090	(27,616,513)	(8)
Regional Transportation	399,108	24,791,135	24,684,437	(106,698)	(8)
Northeast Benefit Area Impact Fee	57,204	14,513,449	11,465,769	(3,047,680)	(8)
Other Capital Projects Fund	1,007,446	664,789	9,699,942	9,035,153	(8)
Total Budget	**$46,767,027**	**$243,906,486**	**$158,419,370**	**($85,487,116)**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$4,816,298	$6,130,068	$6,665,847	$535,779	(1)
Contracted Services	4,271,638	8,441,191	8,742,507	301,316	(2)
Operating Supplies & Equipment	725,756	895,215	1,058,193	162,978	(3)
Capital Outlay	36,952,808	219,778,512	140,951,323	(78,827,189)	(4)
Debt Service	527	801,500	801,500	-	
Restricted	-	7,860,000	200,000	(7,660,000)	(5)
Total Budget	**$46,767,027**	**$243,906,486**	**$158,419,370**	**($85,487,116)**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the following new positions: Facilities Tradesman, CIP Project Manager, Fleet Technician II and two Maintenance Associate IIs. Also, amounts include increases for higher health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - The overall increase is primarily due to town drainage channel maintenance, partially offset by decreases to computer software costs and decreases in the town pavement preservation roadway assessment which was included as a large carry forward in the HURF fund in the prior year budget. In addition, one-time carryforward HURF funding is included in the fiscal year 2025-2026 for landscape maintenance.

3 Operating Supplies & Equipment - Increases are primarily due to cell phone service charges as well as one-time funding for staff working space improvements.

4 Capital Outlay - Decreases are primarily related to the completion of the Marana Aquatics and Recreation Center, and a number of interchange related projects, some of which will only move forward if we obtain funding from regional or national sources. Please refer to the separate Capital Improvement Plan section in this document for more details on the all capital projects.

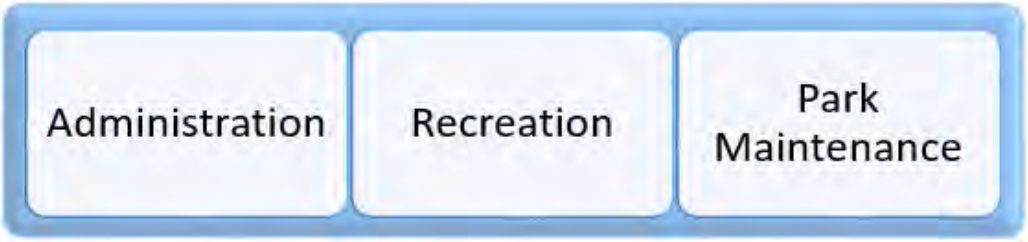
5 Restricted - Decreases in restricted contingency due primarily to one-time Facilities Project Design Startup of $7.26 million budgeted in prior year. The project has been assigned an official name and is included in the Capital Improvement Plan section.

6 General Fund - Decrease is associated with restricted contingency for the Facilities Project Design Startup as well as reduction in software offset by increases in the personnel and benefits changes for new positions, increases for higher health care contributions and for performance pay and other adjustments and other facilities maintenance charges.

7 Highway User Revenue Fund - Decrease is due to reduced funding for pavement preservation, as the prior year included a one-time carryforward to complete work that was not completed due to contracting issues, and reduced one-time equipment purchase requests.

8 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



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 2024-25 Accomplishments

- The Town of Marana completed construction on and opened the CalPortland connection on the Chuck Huckleberry Loop for public use. The completion of this project connects North Marana to the entirety of the Loop.
- Marana Parks and Recreation received two Arizona Parks and Recreation Association State Awards. Fall Festival was named the outstanding Cultural Event for communities 50,000 – 99,999, and #SplashSavvy received the Media Award.
- Marana Parks and Recreation partnered with the Northwest Fire Department to produce a Compression Only CPR video, which won a NWFD Community Partner Commendation. Public outreach for this program includes QR codes in Marana Parks allowing visitors to access this potential life saving information.
- After completing construction of a new trailhead and parking lot at the Tortolita Preserve in 2024, Parks and Recreation successfully hosted the new Tortolita Traverse, welcoming 125 runners, and 30 Mountain Bikers to the newest event in the Run Marana race series.

Fiscal Year 2025-26 Goals & Objectives

- Construct and open the Marana Rock Disc Golf Course and parking lot at the El Rio Recreation Area.
- Open Saguaro Bloom Community Park Phase II in time to allow Little League games to be played in the 2026 Little League season.
- Complete the 5 year update of the Marana Parks and Recreation 2020-2030 ten year master plan.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Number of Parks and Recreation programs offered	239	300	325	✓	375
Number of Parks and Recreation program participants	25,286	30,000	23,835	✘	40,000
Total number of Signature Event attendees	33,700	36,000	33,200	✘	33,500
Total number of hours dedicated to athletic maintenance	2,338	2,000	1,806	✘	2,000

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	58.00	74.00	76.00	2.00
% of town's FTEs			15.30%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$7,512,414	$11,639,307	$14,754,958	$3,115,651	(1)
Grants & Contributions Fund	19,175	-	-	-	
Highway User Revenue Fund	350,739	597,077	709,340	$112,263	(2)
Park Impact Fee Fund	2,623,112	7,295,986	7,060,701	($235,285)	(4)
Other Capital Projects Fund	-	-	550,000	$550,000	(4)
Total Budget	**$10,505,440**	**$19,532,370**	**$23,074,999**	**$3,542,629**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$4,235,628	$5,918,008	$7,444,926	$1,526,918	(1)
Contracted Services	1,045,658	1,664,071	2,504,864	$840,793	(2)
Operating Supplies & Equipment	2,104,704	2,366,204	2,613,438	247,234	(3)
Capital Outlay	3,119,450	9,584,087	10,451,771	$867,684	(4)
Other Financing Uses	-	-	60,000	$60,000	(5)
Total Budget	**$10,505,440**	**$19,532,370**	**$23,074,999**	**$3,542,629**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to the addition of a new Maintenance Coordinator and a new Lead Maintenance Associate, full year funding for all staff at the new Marana Aquatics and Recreation Center, increases for higher health care contributions and performance pay, and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Increase is primarily due to increased costs across many areas, including facilities, right-of-way landscape and parks' maintenance due to increased amenities and assets as the Town continues to grow. Increases also due to the opening of the recreation center and full year funding for additional classes and instructor hours.

3 Operating Supplies & Equipment - Increase is due to increased costs across many areas, including full year funding of utilities and general operational costs for the new recreation center.

4 Capital Outlay - The department has several projects budgeted for design or construction in the current fiscal year, including the El Rio Disc Golf Course, the Saguaro Community Park, Phase 2 and the Tangerine Sky Park, Phase 2. Also included are vehicle purchases to equip a new Management Coordinator and to replace outdated equipment that are at or beyond their useful life. Please refer to the separate Capital Improvement Plan section in this document for more details on the all capital projects.

5 Other Financing Uses - Restricted budget capacity made available to allow funding for the general maintenance of certain Parks' buildings and structures currently under evaluation.

COMMUNITY AND NEIGHBORHOOD 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 2024-25 Accomplishments

- Successfully completed the first CDBG Consolidated Annual Performance and Evaluation for FY24 and our FY25 Annual Action Plan. Utilized the adopted Citizen Participation Plan.
- Added household paint recycling to the yearly electronics/paper shred event.
- Created a detailed multi-phase training program for both Code Enforcement and Animal Control divisions.

Fiscal Year 2025-26 Goals & Objectives

- Develop a recycled paint program where residents can utilize old paint that was collected at the yearly paint recycle event and repackaged in five gallon buckets.
- Expand Suntran bus service to Silverbell and Ina to provide transit to the new Amazon facility.
- Establish a program to utilize existing bus shelters and benches in the Town to promote Town sponsored events.
- Expand awareness of the Town's Utility Assistance CDBG program.
- Expand awareness on the importance of staying current on animal rabies vaccinations.

Key Performance Indicators

Support initiatives that enhance the quality of Marana neighborhoods.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Increase the voluntary compliance by property owners on violation notices	97%	95%	96%	✓	95%
Tons of refuse collected from utilization of the Community Trailer by residents/ communities	35	30	32	✓	30
Tons of refuse collected in community dumpsters provided in Neighborhoods	57	50	52	✓	50

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Pets microchipped at Town events	140	125	150	✓	125
Number of pets receiving services from Town sponsored microchipping, vaccination, licensing, spay & neuter clinics	350	330	330	✓	330
Increasing number registered users on Marana Pets App	867	880	880	✓	880
Return more pets to owners than are taken to shelter	49%	51%	52%	✓	51%

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	10.60	10.60	10.60	-
% of town's FTEs			2.13%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
General Fund	$1,262,377	$1,414,734	$1,402,433	($12,301)	(1)
Comm. Development Block Grant	72,238	348,691	418,000	69,309	(3)
Revolving Affordable Housing Fund	-	105,000	105,000	-	
Total Budget	**$1,334,615**	**$1,868,425**	**$1,925,433**	**$57,008**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$994,280	$1,077,510	$1,045,901	($31,609)	(1)
Contracted Services	189,961	313,050	345,205	32,155	(2)
Operating Supplies & Equipment	150,374	467,865	534,327	66,462	(3)
Restricted Budget	-	10,000	-	(10,000)	(4)
Total Budget	**$1,334,615**	**$1,868,425**	**$1,925,433**	**$57,008**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Decrease is primarily attributed to health care contributions and other adjustments resutling from turnover in a number of positions during the prior year.

2 Contracted Services - Increase reflects anticipated increased costs to the agreement for transit services as well as Humane Society of Southern Arizona shelter services.

3 Operating Supplies & Equipment - Increase is primarily attributed to carrying forward unspent federal funding of CDBG grant awards from the prior award year. The current year federal funding award is anticipated at $230,000.

4 Restricted - Funding capacity was included in the prior fiscal year for the promotion of staff members upon receipt of necessary certifications.

WATER



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 2024-25 Accomplishments

- Replaced approximately 614 meters as part of the aging meter program.
- Continued to maintain high levels of customer service and water system reliability.
- Completed Impact Fee Study.
- Installed approximately 600 new meters.
- Completed Implementation of new customer information system - Eye on Water.

Fiscal Year 2025-26 Goals & Objectives

- Continue meter replacement program to replace 3,000 meters with a WIFA Grant.
- Complete New Rate Study.
- Complete construction of the Marana Park Reservoir and Marana Park Well.
- Start Construction of the NW Sewer Interceptor.
- Start Construction of the Northwest Recharge and Recovery Deliver System.

Key Performance Indicators

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Percentage of lost and unaccounted for water	4.60%	< 6%	4.79%	✓	< 6%
Number of water meters replaced system-wide	614	3,000	1,000	✘	2,000
Percentage of preventative v. reactive work activities	95% | 5%	80% | 20%	95% | 5%	✓	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	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	35.00	36.00	38.00	2.00
% of town's FTEs			7.65%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Water Operating Fund	$9,027,996	$12,281,015	$12,599,181	$318,166	(1)
Water Capital Fund	3,095,344	17,958,696	31,178,299	13,219,603	(4)
Water Infrastructure	2,941,906	12,110,549	14,058,085	1,947,536	(4)
Renewable Resources Fund	5,162,950	6,897,412	20,860,369	13,962,957	(6)
Total Budget	**$20,228,196**	**$49,247,672**	**$78,695,934**	**$29,448,262**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$3,274,172	$3,792,917	$3,902,337	$109,420	(1)
Contracted Services	2,812,265	3,842,290	3,696,672	(145,618)	(2)
Operating Supplies & Equipment	2,511,336	3,256,122	3,442,313	186,191	(3)
Capital Outlay	11,274,496	35,771,757	64,390,603	28,618,846	(4)
Debt Service	355,927	2,584,586	3,264,009	679,423	(5)
Total Budget	**$20,228,196**	**$49,247,672**	**$78,695,934**	**$29,448,262**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to new Water Operator II and Water Operator III positions and increases for higher health care contributions and for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Decrease is primarily attributed to reduced funding for one-time items Water Master Plan and the Water rate study, as well as for a federally mandated Risk and Resiliency Assessment with an anticipated completion for all in fiscal year 2025-2026.

3 Operating Supplies & Equipment - Increase is primarily attributed to higher electricity and CAP water fees, while also including costs for the replacement of computer equipment, and increases for water conservation programming.

4 Capital Outlay - A number of projects are included in the area. The department has secured a number of WIFA grants and loans, some of which have a forgivable component, to help pay for some of the project costs. 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 purchases of renewable water resources, or other capital projects, if such financing is deemed necessary.

6 Renewable Resource Fund - The increase is related to capital projects including the Airport Southeast Well Upgrade and the Renewable Water Resource acquisitions. The department continues to pursue opportunities for additional water resources.

WATER RECLAMATION



Overview

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

Fiscal Year 2024-25 Accomplishments

- Successfully completed the design of the North Marana Sewer Augmentation Project (Design/Build).
- Successfully completed the 2nd Screw Press Project Design.
- Successfully completed the Rillito Vista Lift Station Rehabilitation Project soil sample and clean and close of existing lagoons.
- Clean, CCTV, and perform manhole inspections of the next quarter in the rotation of the sanitary sewer conveyance system (~20 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.

Fiscal Year 2025-26 Goals & Objectives

- Successfully complete the construction of the North Marana Sewer Augmentation Project (Design/Build).
- Successfully complete the 2nd Screw Press Project construction at the Marana WRF.
- Successfully complete 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 (~20 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.

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Number of sanitary sewer system overflows	0	0	2	✘	0
Percentage of preventative v. reactive work activities	96% | 4%	80% | 20%	97% | 3%	✓	80% | 20%
Percentage of gallons recharged	90%	75%	92%	✓	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	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	8.00	8.00	9.00	1.00
% of town's FTEs			1.81%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Water Reclamation Operating Fund	$3,205,221	$5,714,793	$6,100,383	$385,590	(5)
Water Reclamation Capital Fund	528,064	18,150,106	22,377,367	4,227,261	(4)
Water Reclamation Impact (Post SB)	218	9,770,828	21,277,402	11,506,574	(4)
Total Budget	**$3,733,502**	**$33,635,727**	**$49,755,152**	**$16,119,425**	

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$773,490	$847,840	$872,834	$24,994	(1)
Contracted Services	876,921	1,656,800	1,895,225	238,425	(2)
Operating Supplies & Equipment	481,107	580,623	609,392	28,769	(3)
Capital Outlay	838,275	28,084,934	43,376,769	15,291,835	(4)
Debt Service	763,710	2,465,530	3,000,932	535,402	(5)
Total Budget	**$3,733,502**	**$33,635,727**	**$49,755,152**	**$16,119,425**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Increase is primarily attributed to a new Associate Water Reclamation Mechanic position, higher health care contributions, for performance pay and other adjustments budgeted for fiscal year 2025-2026.

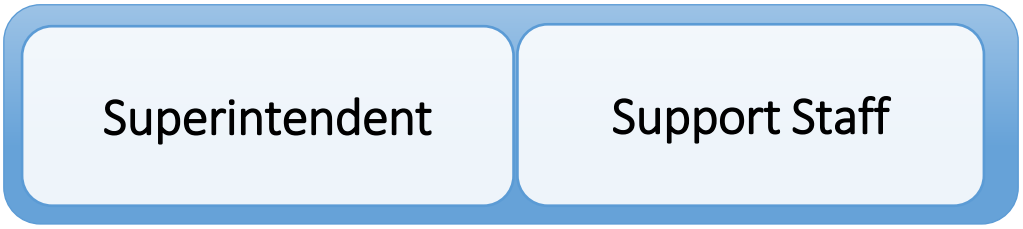
2 Contracted Services - Increase is due primarily to higher costs associated with system upgrades, including emergency overflow basin liner repair, baffle replacement and one-time equipment improvements.

3 Operating Supplies & Equipment - Increase is primarily due to higher operating costs, including utilities, as volumes processed through the treatment plant continue to increase as more homes and other properties are connected for service.

4 Capital Outlay - A number of projects, some of which are multi-year projects, are included in the fiscal year 2025-2026 budget. These include the North Marana Sewer Interceptor Expansion and the expansion of the Water Reclamation Facility and recharge basins. For more details please refer to the Capital Improvement Plan in this

5 Debt Service - Includes scheduled debt service payments related to the water reclamation plant. Also, includes $0.5 million in costs to be used if new debt is issued in relation to capital project funding needs.

AIRPORT



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 2024-25 Accomplishments

- East Hangar Apron Reconstruction.
- West Hangar Apron Rehabilitation Design.
- ALP Update - Airport Layout Plan.
- AWOS Replacement - Automated Weather Observation System.

Fiscal Year 2025-26 Goals & Objectives

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

	FY2024 Actual	FY2025 Target	FY2025 Actual	FY2025 Target Met	FY2026 Target
Total fuel flow revenue	$62,596	$55,000	$61,194	✓	$ 60,000
Total number of corporate jet operations	842	1,300	1,010	✘	1,300
Total number of aircraft operations	80,851	88,000	80,013	✘	80,000

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

Staff Summary	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Full-time Equivalents	4.00	5.00	5.00	-
% of town's FTEs			1.01%	

Expenditures By Fund	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026
Airport Operating Fund	$514,810	$857,505	$743,484	($114,021)
Airport Capital Fund	2,540,283	16,247,154	4,021,874	(12,225,280)
Total Budget	**$3,055,093**	**$17,104,659**	**$4,765,358**	**($12,339,301)**

Expenditures by Category	FY2024 Actual	FY2025 Adopted	FY2026 Adopted	Change FY2025 to FY2026	
Personnel & Benefits	$316,851	$437,730	$421,394	($16,336)	(1)
Contracted Services	195,068	259,850	196,950	(62,900)	(2)
Operating Supplies & Equipment	60,723	76,925	70,140	(6,785)	(3)
Capital Outlay	2,482,452	16,330,154	4,076,874	(12,253,280)	(4)
Total Budget	**$3,055,093**	**$17,104,659**	**$4,765,358**	**($12,339,301)**	

Budget Notes and Significant Changes

1 Personnel & Benefits - Decrease is primarily attributed to hiring a position below the budgeted amount, partially offset by increases to health care contributions, for performance pay and other adjustments budgeted for fiscal year 2025-2026.

2 Contracted Services - Decrease due to one-time surveillance security system upgrade budgeted and completed in the prior year.

3 Operating Supplies & Equipment - Decrease in anticipated costs for electricity, uniforms and other operating supplies.

4 Capital Outlay - Decrease is related to a combination of vehicle and equipment replacements for aging equipment to help with airport operations, as well as funding for a number of airport related capital projects included in the prior year. The number and timing of Airport Capital Fund projects are 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 2025 – 2026 CIP Plan

Overview

The Fiscal Year 2025-2026 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 20 and 21, 2025, at the Town Council retreat.

Funding Sources

The CIP presented 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:

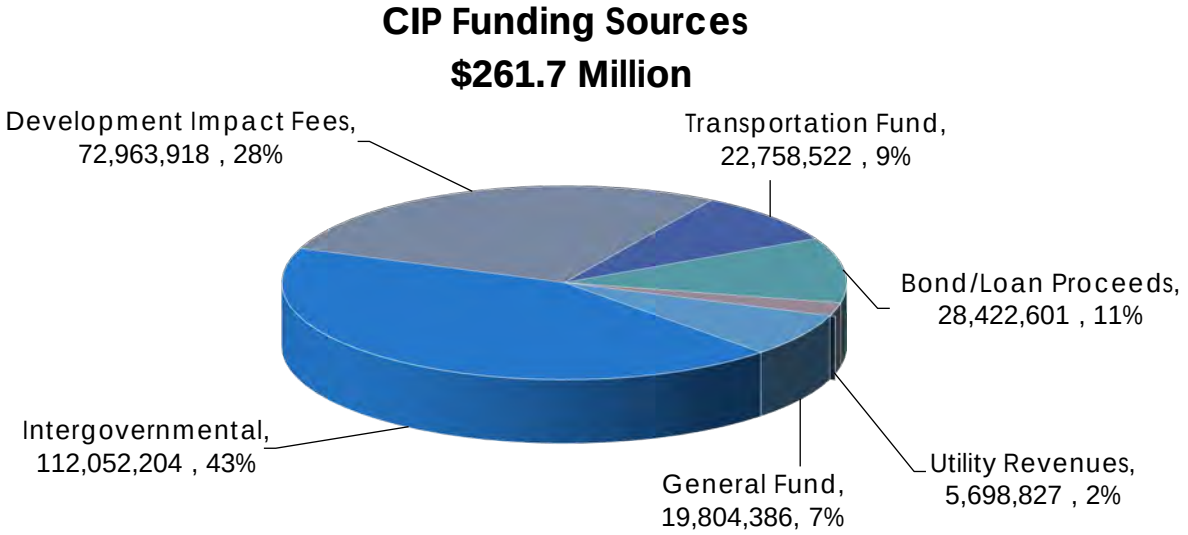
- Development related impact fees
- Transportation sales tax funds (75% of the Town's construction sales tax dollars are dedicated for transportation improvements)
- Intergovernmental sources including: State of Arizona, Pima Association of Governments (PAG), Regional Transportation Authority (RTA)
- 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 Intergovernmental revenues in the amount of $112 million. They contain HURF and other agency type funds, including funding received from the State of Arizona to be used for the Tangerine Road widening project and from possible state and federal aviation capital improvement grants.

Development Fees are the second largest funding source at $72.9 million of the CIP funding sources. These are impact fee revenues associated with construction and development of new or expanded road, park, water, and sewer related infrastructure.

Bond and loan proceeds account for $28.4 million of capital project funding. The proceeds will help ensure the timely construction of several projects that have dedicated funding sources, impact fees, but lack the cash flow needed to complete the projects in the planned timeframe. Planned projects include the expansion and rehabilitation of critical water and sewer infrastructure projects, including potential water resource acquisitions. The Marana Aquatics and Recreation Center, funded primarily by bond proceeds and the half cent sales tax revenues, will be substantially completed within its budget in May 2025.

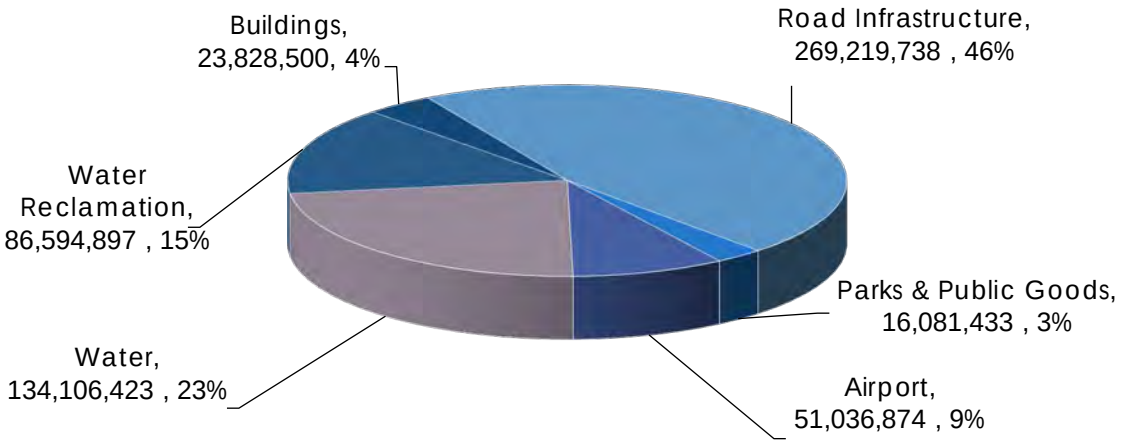
The Transportation Fund accounts for $22.8 million. This funding source normally provides revenues for the majority of the Town's road infrastructure projects and the reconstruction of neighborhood subdivisions.



Capital Improvement Plan Summary

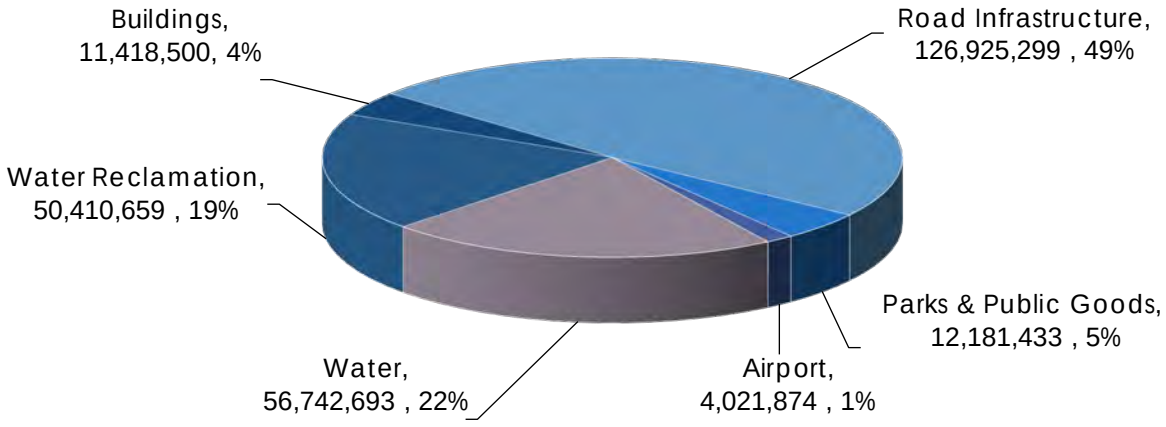
The cumulative five-year CIP for the Town of Marana totals $580.9 million from FY2026 through FY2030. The chart below shows the breakdown by CIP category for the five-year period with Road Infrastructure being the largest of the categories at $269.2 million, and Water related projects the second largest at $134.1 million.

5-Year CIP (FY2026-2030)
$580.9 Million



The adopted fiscal year 2025-2026 CIP totals $261.7 million and is approximately 63% of the adopted annual budget. Road Infrastructure encompasses the largest portion at $126.9 million. Water projects are the second largest at $56.7 million. A breakdown is shown below.

FY2026 CIP by Category
$261.7 Million



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

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 2025-2026
TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

PROJECT NAME	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Grand Total
AIRPORT PROJECTS						
Airport Control Tower, Construction		15,400,000				15,400,000
Airport Control Tower, Design	2,424,171					2,424,171
Airport Control Tower, Environmental	59,424					59,424
Airport Control Tower, Siting Study	21,779					21,779
Airport Drainage Study			450,000			450,000
Airport Master Plan Update		350,000				350,000
Airport Security Fence		480,000				480,000
Runway 12-30, Pavement Rehabilitation	100,000					100,000
Runway 3-21 Rehabilitation, Design, Construction					4,700,000	4,700,000
Runway 30 Safety Mitigate, EA, Design	550,000					550,000
Runway 30 Safety Mitigate, Phase 1, Construction		2,700,000				2,700,000
Runway 30 Safety Mitigate, Phase 2, Construction		4,800,000				4,800,000
Taxiway A MITL Rehabilitation, 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 B, E, Lighting Upgrade, Design, Construction				2,785,000		2,785,000
Taxiway C Reconstruction, Design	311,500					311,500
Taxiway C Reconstruction, Construction			2,750,000			2,750,000
West Apron Reconstruction Phase 1, Construction			2,300,000			2,300,000
West Apron Reconstruction Phase 2, Construction					4,800,000	4,800,000
BUILDING PROJECTS						
Court Room 2 Remodel	200,000	700,000				900,000
Ed Honea MMC Space Optimization	4,955,000	4,805,000	4,805,000			14,565,000
MMC Fiber Optic Upgrade	92,100					92,100
MMC Generator Upgrade	2,529,507					2,529,507
MMC HVAC Mechanical Systems Upgrade	1,222,310	2,000,000				3,222,310
MMC Reception Remodel	157,006					157,006
MOC Fleet Warehouse Roof, HVAC Replacement	980,800					980,800
MOC Generator Replacement	850,000					850,000
MOC Security Walls, New Entry Gate	431,777					431,777
MPD Dispatch Communications Center					100,000	100,000

FISCAL YEAR 2025-2026

TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

PROJECT NAME	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Grand Total
PARKS/PUBLIC GOODS PROJECTS						
Air Commerce Way Monument	183,986					183,986
El Rio Disc Golf	426,060					426,060
El Rio Preserve Expansion	268,693					268,693
El Rio Recreation Area Parking Lot	338,031					338,031
Gladden Farms Bike Park		1,700,000				1,700,000
Heritage House Rehabilitation	250,000					250,000
Heritage Park Food Court	300,000	1,500,000				1,800,000
Honea Heights Emergency Sewer Program	75,000	75,000	75,000	75,000	75,000	375,000
Honea Heights Park, East	1,357,433					1,357,433
Mandarina Community Park	350,000					350,000
Marana Aquatic and Recreation Center	500,000					500,000
Marana Gateway Monument Signage	674,828	200,000	200,000			1,074,828
Marana Public Safety Facility Improvements	493,442					493,442
North Marana Drainage Improvements	112,535					112,535
Ora Mae Harn Park Remediation	450,000					450,000
Saguaro Bloom Community Park, Phase 2	4,654,644					4,654,644
Sandario Pedestrian Access	100,000					100,000
Santa Cruz Shared Use Path at CalPortland	94,387					94,387
Tangerine Sky Park, Phase 2	1,552,394					1,552,394
ROAD INFRASTRUCTURE PROJECTS						
Adonis Road Extension, Phase 2	274,165		8,750,000			9,024,165
Barnett Channel	3,200,000					3,200,000
Dove Mountain Boulevard-Moore Road Signal, North	50,000					50,000
Ed Honea MMC Additional Parking	100,000					100,000
I-10 Cortaro Road Traffic Interchange	30,400,000				20,000,000	50,400,000
Ina Road-Meredith Boulevard, Median Modifications	550,000					550,000
Marana Road Traffic Interchange	800,000		9,200,000			10,000,000
Moore Road - I-10, Traffic Interchange	6,936,627	10,000,000		15,000,000		31,936,627
Moore Road Rehabilitation, East-West Dove Mountain	157,635					157,635
Moore Road Rehabilitation, Sanders Road to I-10			700,000			700,000

FISCAL YEAR 2025-2026

TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

PROJECT NAME	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Grand Total
North Marana Pavement Rehabilitation, Phase 2			550,000			550,000
Sanders Road Drainage, Improvements	2,437,216					2,437,216
Tangerine Farms Road Extension	5,757,942	2,500,000	19,494,439			27,752,381
Tangerine Road Widening, Phase 2A	39,162,624					39,162,624
Tangerine Road Widening, Phase 2B			28,000,000	20,000,000		48,000,000
Tangerine Traffic Interchange Improvements	12,862,783					12,862,783
Thornydale Road North Widening			100,000		8,000,000	8,100,000
Twin Peaks Road, Rattlesnake Pass Widening	24,236,307					24,236,307
WATER PROJECTS						
Airport Northwest PFAS Treatment			2,800,000	14,533,000	14,533,000	31,866,000
B-Zone Booster and Transmission Line			4,912,573			4,912,573
B-Zone Reservoir		67,860	618,744			686,604
Continental Reserve 24-inch Tie-in	3,072,479	200,000				3,272,479
C-Zone Booster			219,094	2,147,887		2,366,981
Hartman Booster Station Electrical Upgrade	220,000					220,000
Heritage Park PFAS Treatment	1,400,578	14,032,206				15,432,784
Heritage Park Water Plant	2,992,432	3,165,300				6,157,732
Integrated Water Resources Plan and DAWS	116,896					116,896
Marana Channel	200,000					200,000
Marana Park PFAS Treatment	7,497,595	6,237,495				13,735,090
Marana Park Reservoir	1,517,697					1,517,697
Marana Park Well	534,990					534,990
Marana Park Well, Booster, Electrical Upgrade	220,000					220,000
Marana Santa Cruz Effluent Collection	786,977	799,829				1,586,806
New Renewable Water Resource Acquisition	7,041,613					7,041,613
NW Recharge, Recovery, and Delivery System	15,689,532					15,689,532
Picture Rocks Interconnect	2,080,599					2,080,599
Pioneer Well Electrical Upgrade		220,000				220,000
Pioneer Well PFAS Treatment	2,276,397	1,887,399				4,163,796
Recharge Basins, Phase 2	6,365,763					6,365,763
Sanders Road 24-inch Water Line	356,095				6,049,343	6,405,438
SCADA and Integrated Telemetry	673,097	350,000	350,000	350,000	350,000	2,073,097
Water Field Office	3,250,000	2,500,000				5,750,000
Water Line Replacements	309,954	120,000	120,000	120,000	120,000	789,954
Well Rehabilitation Program	140,000	140,000	140,000	140,000	140,000	700,000

FISCAL YEAR 2025-2026

TOWN OF MARANA FIVE YEAR CAPITAL IMPROVEMENT PLAN

PROJECT NAME	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Grand Total
WATER RECLAMATION PROJECTS						
Clark Farms Sewer Interceptor	982,121	4,827,723	5,168,880			10,978,724
Marana Water Reclamation Facility, Screw Press 2	1,979,624					1,979,624
North Marana Sewer Interceptor	17,404,802					17,404,802
Rillito Vista Lift Station Upgrade	1,336,589					1,336,589
Saguaro Bloom Lift Station Pump Replacement	200,000					200,000
Sewer Conveyance System Rehabilitation	1,255,415	574,635				1,830,050
Stingray Sewer Interceptor	303,451	1,556,500	1,556,500			3,416,451
Water Reclamation Facility, Phase 2, Design	26,948,657	22,500,000				49,448,657
Grand Total	**261,700,458**	**106,388,947**	**93,260,230**	**60,650,887**	**58,867,343**	**580,867,865**

Airport Control Tower, Construction

Est. Completion: FY 2027

Location: Marana Regional Airport

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

Operating Budget Impact: Annual O&M cost of $62,400 starting in FY 2027/28

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 Control Tower, Design - (AP043)

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Design of a new Air Traffic Control Tower, including 45,684 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	2,501.7	77.5	2,424.2	-	-	-	-	2,424.2
Total:	**2,501.7**	**77.5**	**2,424.2**	**-**	**-**	**-**	**-**	**2,424.2**

Airport Control Tower, Environmental - (AP031)

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Environmental assessment for a new Air Traffic Control Tower.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	415.6	356.2	59.4	-	-	-	-	59.4
Total:	**415.6**	**356.2**	**59.4**	**-**	**-**	**-**	**-**	**59.4**

Airport Control Tower, Sitting Study - (AP037)

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Required sitting study for Air Traffic Control Tower project.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	191.1	169.3	21.8	-	-	-	-	21.8
Total:	**191.1**	**169.3**	**21.8**	**-**	**-**	**-**	**-**	**21.8**

Airport Drainage Study - (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 and those anticipated in the 2026/2027 Airport Master Plan.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	450.0	-	-	-	450.0	-	-	450.0
Total:	**450.0**	**-**	**-**	**-**	**450.0**	**-**	**-**	**450.0**

Airport Master Plan Update

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: An update on the current Airport Master Plan. The current master plan was last published in 2017.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	350.0	-	-	350.0	-	-	-	350.0
Total:	**350.0**	**-**	**-**	**350.0**	**-**	**-**	**-**	**350.0**

Airport Security Fence

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Design, survey and construct approximately 4,000 LF 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	480.0	-	-	480.0	-	-	-	480.0
Total:	**480.0**	**-**	**-**	**480.0**	**-**	**-**	**-**	**480.0**

Runway 12-30, Pavement Rehabilitation - (AP048)

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Design and construction for crack seal, P-608 pavement seal coat application and restriping.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	155.3	55.3	100.0	-	-	-	-	100.0
Total:	**155.3**	**55.3**	**100.0**	**-**	**-**	**-**	**-**	**100.0**

Runway 3-21, Rehabilitation, Design, Construction

Est. Completion: FY 2030

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 Mitigate, EA, Design

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Environmental assessment and design for Runway 30 safety area mitigation and obstruction removal to install an EMAS (Engineered Material Arresting System, 700 LF x 400 LF).

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	550.0	-	550.0	-	-	-	-	550.0
Total:	**550.0**	**-**	**550.0**	**-**	**-**	**-**	**-**	**550.0**

Runway 30 Safety Mitigate, PH1, Construction

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Runway 30 Phase 1 construction (700 LF x 400 LF) 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 Mitigate, PH2, Construction

Est. Completion: FY 2027

Location: Marana Regional Airport

Description: Runway 30 Construction Phase 2 construction and final grading for an EMAS (Engineered Material Arresting System, 700 LF x 400 LF) to meet C-II ADQ requirements

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 MITL Rehabilitation, Design

Est. Completion: FY 2026

Location: Marana Regional Airport

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

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2026

Location: Marana Regional Airport

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

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2029

Location: Marana Regional Airport

Description: Reconstruction of Taxiway A (50 LF x 8,000 LF) 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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, Construction

Est. Completion: FY 2029

Location: Marana Regional Airport

Description: Design and 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	2,785.0	-	-	-	-	2,785.0	-	2,785.0
Total:	**2,785.0**	**-**	**-**	**-**	**-**	**2,785.0**	**-**	**2,785.0**

Taxiway C Reconstruction, Design - (AP035)

Est. Completion: FY 2026

Location: Marana Regional Airport

Description: Design work for the reconstruction of Taxiway C to improve pavement on the taxiway.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	315.0	3.5	311.5		-	-	-	311.5
Total:	**315.0**	**3.5**	**311.5**	**-**	**-**	**-**	**-**	**311.5**

Taxiway C Reconstruction, Construction

Est. Completion: FY 2028

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2028

Location: Marana Regional Airport

Description: Reconstruction Phase 1 of the West Hangar Apron (252,036 SF) pavement, including drainage improvements: 2,798 LF Concrete Valley Gutter; 8 Concrete Catch Basins; 1,202 LF RCP Drainage Pipe.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Airport Capital Fund	2,577.1	277.1	-	-	2,300.0	-	-	2,300.0
Total:	**2,577.1**	**277.1**	**-**	**-**	**2,300.0**	**-**	**-**	**2,300.0**

West Apron Reconstruction Phase 2, Construction

Est. Completion: FY 2030

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 it to be used for more than video court. Raise the Judge's bench and provide additional seating for witnesses and court observers. The project will include an evaluation for ADA accessibility.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	900.0	-	200.0	700.0	-	-	-	900.0
Total:	**900.0**	**-**	**200.0**	**700.0**	**-**	**-**	**-**	**900.0**

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 will include 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	14,565.0	-	4,955.0	4,805.0	4,805.0	-	-	14,565.0
Total:	**14,565.0**	**-**	**4,955.0**	**4,805.0**	**4,805.0**	**-**	**-**	**14,565.0**

MMC Fiber Optic Upgrade

Est. Completion: FY 2026

Location: Marana Municipal Complex

Description: Installation of fiber optic cable and radio links to improve network connectivity between various municipal buildings within the Town of Marana.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	191.0	98.9	92.1	-	-	-	-	92.1
Total:	**191.0**	**98.9**	**92.1**	**-**	**-**	**-**	**-**	**92.1**

MMC Generator Upgrade - (FA109)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	2,618.7	89.2	2,529.5	-	-	-	-	2,529.5
Total:	**2,618.7**	**89.2**	**2,529.5**	**-**	**-**	**-**	**-**	**2,529.5**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	113.0	-	113.0	-	-	-	-	113.0
General Fund	3,100.0	-	1,100.0	2,000.0	-	-	-	3,100.0
Grants	18.6	9.3	9.3	-	-	-	-	9.3
Total:	**3,231.6**	**9.3**	**1,222.3**	**2,000.0**	**-**	**-**	**-**	**3,222.3**

MMC Reception Remodel - (FA113)

Est. Completion: FY 2026

Location: Marana Municipal Complex

Description: Install a bullet resistant glass on a realigned front reception desk to create a more secure work zone, add additional workspace behind the counter as well as a room to secure and store sensitive materials.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	288.3	131.3	157.0	-	-	-	-	157.0
Total:	**288.3**	**131.3**	**157.0**	**-**	**-**	**-**	**-**	**157.0**

MOC Fleet Warehouse Roof, HVAC, Replacement

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	980.8	-	980.8	-	-	-	-	980.8
Total:	**980.8**	**-**	**980.8**	**-**	**-**	**-**	**-**	**980.8**

MOC Generator Replacement - (FA114)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	895.1	45.1	850.0	-	-	-	-	850.0
Total:	**895.1**	**45.1**	**850.0**	**-**	**-**	**-**	**-**	**850.0**

MOC Security Walls, New Entry Gate - (FA106)

Est. Completion: FY 2026

Location: Marana Operations Complex

Description: Upgrade west fence and install a new gate on the east boundary of the Marana Operations Center secured lot.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	664.7	232.9	431.8	-	-	-	-	431.8
Total:	**664.7**	**232.9**	**431.8**	**-**	**-**	**-**	**-**	**431.8**

MPD Dispatch Communications Center

Est. Completion: FY 2030

Location: Marana Public Safety Facility

Description: Construct a new Communications Unit within the current police facility.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	100.0	-	-	-	-	-	100.0	100.0
Total:	**100.0**	**-**	**-**	**-**	**-**	**-**	**100.0**	**100.0**

Air Commerce Way Monument

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	209.7	25.7	184.0	-	-	-	-	184.0
Total:	**209.7**	**25.7**	**184.0**	**-**	**-**	**-**	**-**	**184.0**

El Rio Disc Golf - (PK031)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	85.3	59.2	26.1	-	-	-	-	26.1
Park Impact Fund	400.0	-	400.0	-	-	-	-	400.0
Total:	**485.3**	**59.2**	**426.1**	**-**	**-**	**-**	**-**	**426.1**

El Rio Preserve Expansion - (PK038)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	371.4	102.7	268.7	-	-	-	-	268.7
Total:	**371.4**	**102.7**	**268.7**	**-**	**-**	**-**	**-**	**268.7**

El Rio Recreation Area Parking Lot - (PK032)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	266.5	132.7	133.8	-	-	-	-	133.8
Park Impact Fund	204.2	-	204.2	-	-	-	-	204.2
Total:	**470.7**	**132.7**	**338.0**	**-**	**-**	**-**	**-**	**338.0**

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 the Chuck Huckleberry Loop.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Capital Fund	250.0	-	250.0	-	-	-	-	250.0
Total:	**250.0**	**-**	**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 will include 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Capital Fund	1,800.0	-	300.0	1,500.0	-	-	-	1,800.0
Total:	**1,800.0**	**-**	**300.0**	**1,500.0**	**-**	**-**	**-**	**1,800.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	661.8	286.8	75.0	75.0	75.0	75.0	75.0	375.0
Total:	**661.8**	**286.8**	**75.0**	**75.0**	**75.0**	**75.0**	**75.0**	**375.0**

Honea Heights Park, East - (PK039)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Park Impact Fund	1,422.2	64.8	1,357.4	-	-	-	-	1,357.4
Total:	**1,422.2**	**64.8**	**1,357.4**	**-**	**-**	**-**	**-**	**1,357.4**

Mandarina Community Park

Est. Completion: FY 2026

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

Description: Design and construct a park of approximately 25 acres and 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	53.7	53.7	-	-	-	-	-	-
1/2 Cent Sales Tax	64,927.5	64,427.5	500.0	-	-	-	-	500.0
Total:	**64,981.2**	**64,481.2**	**500.0**	**-**	**-**	**-**	**-**	**500.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	1,153.5	78.7	674.8	200.0	200.0	-	-	1,074.8
Total:	**1,153.5**	**78.7**	**674.8**	**200.0**	**200.0**	**-**	**-**	**1,074.8**

Marana Public Safety Facility Improvements - (PDFAC)

Est. Completion: FY 2026

Location: Marana Municipal Complex Campus

Description: Complete facility improvements including a shaded seating area, additional directional signage, additional safety improvements, erosion protection at south basin, lighting between MPD and parking lot, site furniture, and stage for basin.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
1/2 Cent Sales Tax	19,130.9	19,130.9	-	-	-	-	-	-
Other Capital Fund	2,235.1	1,741.7	493.4	-	-	-	-	493.4
RICO Fund	1,000.0	1,000.0	-	-	-	-	-	-
Total:	**22,366.0**	**21,872.6**	**493.4**	**-**	**-**	**-**	**-**	**493.4**

North Marana Drainage Improvements - (EN011)

Est. Completion: FY 2026

Location: San Lucas Block 9/Price Ln Storm Basin

Description: Design and construct a drainage solution at Cochie Canyon Trail and Artisan Way, as well as a basin enlargement with the addition of drywells at Price Lane.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	539.7	427.2	112.5	-	-	-	-	112.5
Total:	**539.7**	**427.2**	**112.5**	**-**	**-**	**-**	**-**	**112.5**

Ora Mae Harn Park Remediation, Phase I

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	450.0	-	450.0	-	-	-	-	450.0
Total:	**450.0**	**-**	**450.0**	**-**	**-**	**-**	**-**	**450.0**

Saguaro Bloom Community Park, Phase 2 - (PK040)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Park Impact Fund	4,960.9	306.3	4,654.6	-	-	-	-	4,654.6
Total:	**4,960.9**	**306.3**	**4,654.6**	**-**	**-**	**-**	**-**	**4,654.6**

Sandario Pedestrian Access

Est. Completion: FY 2026

Location: Sandario Road, Barnett Road to Bill Gaudett Road

Description: Construct a new sidewalk/path to provide continuous connectivity to destinations and amenities along Sandario Road to Downtown Marana. It will span from Barnett Road to Marana Main Street and will provide a safe walking route for pedestrians.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Capital Fund ?	100.0	-	100.0		-	-	-	100.0
	100.0	**-**	**100.0**	**-**	**-**	**-**	**-**	**100.0**

Santa Cruz Shared Use Path at CalPortland - (PK023)

Est. Completion: FY 2026

Location: North of Avra Valley Road along the Santa Cruz River bank

Description: Connect the existing Santa Cruz Shared Use path to the existing Shared Use Path at Avra Valley Road. Construction of this portion of the path will complete the Santa Cruz Shared use path, and connect Marana to the Pima County Loop trail.

Operating Budget Impact: $4,100 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Park Impact Fund	3,572.1	3,477.7	94.4	-	-	-	-	94.4
Other Agency Fund	670.0	670.0	-	-	-	-	-	-
Total:	**4,242.1**	**4,147.7**	**94.4**	**-**	**-**	**-**	**-**	**94.4**

Tangerine Sky Park Phase 2 - (PK041)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
General Fund	1,689.9	137.5	1,552.4	-	-	-	-	1,552.4
Total:	**1,689.9**	**137.5**	**1,552.4**	**-**	**-**	**-**	**-**	**1,552.4**

Adonis Road Extension, Phase 2 - (ST089)

Est. Completion: FY 2028

Location: Adonis Road just north of Tangerine

Description: The project will extend Adonis Road, west of Mandarina Boulevard, continuing east to Tangerine Road. The new section will be constructed as an all-weather access four-lane divided roadway with street lighting, drainage improvements, sidewalks, ADA facilities, multi-use lanes, landscaping/irrigation 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	9,833.3	809.1	274.2	-	8,750.0	-	-	9,024.2
Total:	**9,833.3**	**809.1**	**274.2**	**-**	**8,750.0**	**-**	**-**	**9,024.2**

Barnett Channel

Est. Completion: FY 2026

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

Description: Construction of a linear park that also functions as a drainage channel along Barnett Road, from the Santa Cruz River to the Central Arizona Project Canal to convey major floodwaters from the Tortolita Fan to the river and to remove flooding issues that affect northwest Marana.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	2,500.0	-	2,500.0	-	-	-	-	2,500.0
Other Capital Fund	700.0	-	700.0	-	-	-	-	700.0
Total:	**3,200.0**	**-**	**3,200.0**	**-**	**-**	**-**	**-**	**3,200.0**

Dove Mountain Boulevard-Moore Road Signal, North - (ST100)

Est. Completion: FY 2026

Location: Dove Mountain and Moore Road Intersection (northern intersection)

Description: This project will replace the existing 4-way stop with a signal.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	246.7	196.7	50.0	-	-	-	-	50.0
Total:	**246.7**	**196.7**	**50.0**	**-**	**-**	**-**	**-**	**50.0**

Ed Honea MMC Additional Parking

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Capital Fund	100.0	-	100.0	-	-	-	-	100.0
Total:	**100.0**	**-**	**100.0**	**-**	**-**	**-**	**-**	**100.0**

I-10 Cortaro Road Traffic Interchange

Est. Completion: FY 2030

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	50,400.0	-	30,400.0	-	-	-	20,000.0	50,400.0
Total:	**50,400.0**	**-**	**30,400.0**	**-**	**-**	**-**	**20,000.0**	**50,400.0**

Ina Road-Meredith Boulevard, Median Modifications

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	550.0	-	550.0	-	-	-	-	550.0
Total:	**550.0**	**-**	**550.0**	**-**	**-**	**-**	**-**	**550.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Northwest Benefit Area Impact Fee Fund	6,753.0	-	800.0	-	5,953.0	-	-	6,753.0
Transportation Fund	3,247.0	-	-	-	3,247.0	-	-	3,247.0
Total:	**10,000.0**	**-**	**800.0**	**-**	**9,200.0**	**-**	**-**	**10,000.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	30,549.3	-	5,549.3	10,000.0	-	15,000.0	-	30,549.3
Transportation Fund	1,387.3	-	1,387.3	-	-	-	-	1,387.3
Total:	**31,936.6**	**-**	**6,936.6**	**10,000.0**	**-**	**15,000.0**	**-**	**31,936.6**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	700.0	-	-	-	700.0	-	-	700.0
Total:	**700.0**	**-**	**-**	**-**	**700.0**	**-**	**-**	**700.0**

Moore Road Rehabilitation, East-West Dove Mountain - (ST103)

Est. Completion: FY 2026

Location: Moore Road west from Dove Mountain Boulevard to Wild Burro Road

Description: Application of rubberized chip and replacement of cattle guard which will be replaced in pavement.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	308.7	151.1	157.6	-	-	-	-	157.6
Total:	**308.7**	**151.1**	**157.6**	**-**	**-**	**-**	**-**	**157.6**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	550.0	-	-	-	550.0	-	-	550.0
Total:	**550.0**	**-**	**-**	**-**	**550.0**	**-**	**-**	**550.0**

Sanders Road Drainage Improvements - (ST112)

Est. Completion: FY 2026

Location: Sanders Road, Emigh to Twin Peaks

Description: Construct drainage and safety enhancement along Sanders road between Emigh and Twin Peaks road. Create and 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Transportation Fund	2,531.4	94.2	2,437.2	-	-	-	-	2,437.2
Total:	**2,531.4**	**94.2**	**2,437.2**	**-**	**-**	**-**	**-**	**2,437.2**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
North Benefit Area Impact Fee Fund	84.0	-	84.0	-	-	-	-	84.0
Northwest Benefit Area Impact Fee Fund	7,491.2	132.8	1,165.5	-	6,192.9	-	-	7,358.4
Other Capital Fund	18,801.5	-	3,000.0	2,500.0	13,301.5	-	-	18,801.5
Transportation Fund	1,508.6	0.1	1,508.5	-	-	-	-	1,508.5
Total:	**27,885.3**	**132.9**	**5,758.0**	**2,500.0**	**19,494.4**	**-**	**-**	**27,752.4**

Tangerine Road Widening, Phase 2A - (ST098)

Est. Completion: FY 2025

Location: Tangerine Road from I-10 to Dove Mountain

Description: Construction of a 4 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Northeast Benefit Area Impact Fee Fund	12,669.7	1,781.2	10,888.5	-	-	-	-	10,888.5
Other Agency Fund	6,543.2	4,141.2	2,402.0	-	-	-	-	2,402.0
PAG Fund	9,032.0	8,692.0	340.0	-	-	-	-	340.0
RTA Fund	29,890.4	5,206.0	24,684.4	-	-	-	-	24,684.4
Transportation Fund	4,496.9	3,649.3	847.6	-	-	-	-	847.6
Total:	**62,632.2**	**23,469.7**	**39,162.5**	**-**	**-**	**-**	**-**	**39,162.5**

Tangerine Road Widening, Phase 2B - (ST060)

Est. Completion: FY 2029

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

Description: Construction of a 4 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
RTA Fund	48,004.0	4.0	-	-	28,000.0	20,000.0	-	48,000.0
Total:	**48,004.0**	**4.0**	**-**	**-**	**28,000.0**	**20,000.0**	**-**	**48,000.0**

Tangerine Traffic Interchange Improvements - (ST107)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	4,921.2	552.2	4,369.0	-	-	-	-	4,369.0
Northwest Benefit Area Impact Fee Fund	4,500.0	-	4,500.0	-	-	-	-	4,500.0
Transportation Fund	4,593.7	600.0	3,993.7	-	-	-	-	3,993.7
Total:	**14,014.9**	**1,152.2**	**12,862.7**	**-**	**-**	**-**	**-**	**12,862.7**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	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 2025

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	20,074.4	8,988.7	11,085.7	-	-	-	-	11,085.7
South Benefit Area Impact Fee Fund	7,866.2	5,655.4	2,210.8	-	-	-	-	2,210.8
Transportation Fund	19,186.4	8,246.6	10,939.8	-	-	-	-	10,939.8
Total:	**47,127.0**	**22,890.7**	**24,236.3**	**-**	**-**	**-**	**-**	**24,236.3**

Airport Northwest PFAS Treatment

Est. Completion: FY 2030

Location: Marana Regional Airport

Description: Upgrade the existing Marana Water public water system to meet the MCL proposed by the EPA for a series of emerging contaminants know as PFAS, fluorinated organic chemicals. Use Ion Exchange to remove the contaminant, which is present in minute quantities in the groundwater throughout Southern Arizona.

Operating Budget Impact: $232,400 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	31,866.0	-	-	-	2,800.0	14,533.0	14,533.0	31,866.0
Total:	**31,866.0**	**-**	**-**	**-**	**2,800.0**	**14,533.0**	**14,533.0**	**31,866.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	499.0	-	-	-	499.0	-	-	499.0
Water Infrastructure	4,413.0	-	-	-	4,413.0	-	-	4,413.0
Total:	**4,912.0**	**-**	**-**	**-**	**4,912.0**	**-**	**-**	**4,912.0**

B-Zone Reservoir

Est. Completion: FY 2028

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	69.0	-	-	-	69.0	-	-	69.0
Water Infrastructure	618.0	-	-	68.0	550.0	-	-	618.0
Total:	**687.0**	**-**	**-**	**68.0**	**619.0**	**-**	**-**	**687.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	2,837.1	0.4	2,636.7	200.0	-	-	-	2,836.7
Water Infrastructure	443.6	7.9	435.7	-	-	-	-	435.7
Total:	**3,280.7**	**8.3**	**3,072.4**	**200.0**	**-**	**-**	**-**	**3,272.4**

C-Zone Booster

Est. Completion: FY 2029

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	548.0	-	-	-	-	548.0	-	548.0
Water Infrastructure	1,819.0	-	-	-	219.0	1,600.0	-	1,819.0
Total:	**2,367.0**	**-**	**-**	**-**	**219.0**	**2,148.0**	**-**	**2,367.0**

Hartman Booster Station Electrical Upgrade

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	220.0	-	220.0	-	-	-	-	220.0
Total:	**220.0**	**-**	**220.0**	**-**	**-**	**-**	**-**	**220.0**

Heritage Park PFAS Treatment

Est. Completion: FY 2027

Location: Heritage 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	15,433.5	-	1,401.5	14,032.0	-	-	-	15,433.5
Total:	**15,433.5**	**-**	**1,401.5**	**14,032.0**	**-**	**-**	**-**	**15,433.5**

Heritage Park Water Plant - (WT064)

Est. Completion: FY 2027

Location: North Marana

Description: Design and construction of 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	829.6	-	12.6	817.0	-	-	-	829.6
Water Infrastructure	5,327.8	-	2,979.8	2,348.0	-	-	-	5,327.8
Total:	**6,157.4**	**-**	**2,992.4**	**3,165.0**	**-**	**-**	**-**	**6,157.4**

Integrated Water Resources Plan and DAWS - (WT056)

Est. Completion: FY 2026

Location: Marana water service area

Description: Produce a long-term Integrated Water Resources Plan to provide comprehensive guidelines for water supply and support external communications regarding water resources, including the application and modification of Designation of Assured Water Supply (DAWS).

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Renewable Resources	270.6	159.0	111.6	-	-	-	-	111.6
Water Capital Fund	230.5	225.3	5.2	-	-	-	-	5.2
Total:	**501.1**	**384.3**	**116.8**	**-**	**-**	**-**	**-**	**116.8**

Marana Channel

Est. Completion: FY 2026

Location: Marana Road

Description: This project will include the construction of a drainage channel along the Marana Road alignment within the public ROW and conveying flows to the Santa Cruz River.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Other Agency Fund	200.0	-	200.0	-	-	-	-	200.0
Total:	**200.0**	**-**	**200.0**	**-**	**-**	**-**	**-**	**200.0**

Marana Park PFAS Treatment

Est. Completion: FY 2027

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	13,734.6	-	7,497.6	6,237.0	-	-	-	13,734.6
Total:	**13,734.6**	**-**	**7,497.6**	**6,237.0**	**-**	**-**	**-**	**13,734.6**

Marana Park Reservoir - (WT046)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	1,156.9	1,000.0	156.9	-	-	-	-	156.9
Water Infrastructure	3,632.1	2,271.4	1,360.7	-	-	-	-	1,360.7
Total:	**4,789.0**	**3,271.4**	**1,517.6**	**-**	**-**	**-**	**-**	**1,517.6**

Marana Park Well - (WT047)

Est. Completion: FY 2026

Location: Ora Mae Harn Park

Description: Drilling and equipping a new production well near the Marana Park water facility to provide additional source capacity for future growth.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Infrastructure	802.3	267.4	534.9	-	-	-	-	534.9
Total:	**802.3**	**267.4**	**534.9**	**-**	**-**	**-**	**-**	**534.9**

Marana Park Well, Booster and Electrical Upgrade

Est. Completion: FY 2026

Location: Marana Park Reservoir Site

Description: Planning, design, and construction of 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	220.0	-	220.0	-	-	-	-	220.0
Total:	**220.0**	**-**	**220.0**	**-**	**-**	**-**	**-**	**220.0**

Marana Santa Cruz Effluent Collection - (WT070)

Est. Completion: FY 2027

Location: Marana Reclamation Facility

Description: Allow greater use of renewable effluent treated at Pima County Regional Wastewater Reclamation Department's Tres Rios facility. Direct a portion of these wastewater flows into new and existing recharge basins at the Town's Wastewater Reclamation Facility where they will recharge into the local aquifer.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	1,779.0	192.0	787.0	800.0	-	-	-	1,587.0
Total:	**1,779.0**	**192.0**	**786.9**	**800.0**	**-**	**-**	**-**	**1,587.0**

New Renewable Water Resource Acquisition - (WT066)

Est. Completion: FY 2026

Location: N/A

Description: Based on future growth projections from 2023 through 2032, renewable supplies will need to be purchased due to IIP projects.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Renewable Resources	11,879.9	4,838.3	7,041.6	-	-	-	-	7,041.6
Total:	**11,879.9**	**4,838.3**	**7,041.6**	**-**	**-**	**-**	**-**	**7,041.6**

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

Est. Completion: FY 2026

Location: Marana

Description: A collaborative effort between Marana Domestic Water Improvement District and the Town of Oro Valley to plan, design, and construct a delivery system to convey recovered CAP water. Marana Water will 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	12,368.8	4,608.0	7,760.8	-	-	-	-	7,760.8
Water Infrastructure	7,928.7	-	7,928.7	-	-	-	-	7,928.7
Total:	**20,297.5**	**4,608.0**	**15,689.5**	**-**	**-**	**-**	**-**	**15,689.5**

Picture Rocks Interconnect - (WT036)

Est. Completion: FY 2026

Location: Wade Road West

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

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	2,280.9	200.3	2,080.6	-	-	-	-	2,080.6
Total:	**2,280.9**	**200.3**	**2,080.6**	**-**	**-**	**-**	**-**	**2,080.6**

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 SCADA system.

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

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	220.0	-	-	220.0	-	-	-	220.0
Total:	**220.0**	**-**	**-**	**220.0**	**-**	**-**	**-**	**220.0**

Pioneer Well PFAS Treatment

Est. Completion: FY 2027

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	4,163.4	-	2,276.4	1,887.0	-	-	-	4,163.4
Total:	**4,163.4**	**-**	**2,276.4**	**1,887.0**	**-**	**-**	**-**	**4,163.4**

Recharge Basins, Phase 2 - (WT074)

Est. Completion: FY 2026

Location: North Marana

Description: Construction of recharge basins for the Marana WRF effluent. Allows 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Renewable Resources	2,145.7	212.8	1,932.9	-	-	-	-	1,932.9
Water Capital Fund	1,250.0	-	1,250.0	-	-	-	-	1,250.0
Wastewater Capital	1,250.0	-	1,250.0	-	-	-	-	1,250.0
Wastewater Impact	2,145.7	212.8	1,932.9	-	-	-	-	1,932.9
Total:	**6,791.4**	**425.6**	**6,365.8**	**-**	**-**	**-**	**-**	**6,365.8**

Sanders Road 24-Inch Water Line - (WT067)

Est. Completion: FY 2030

Location: Sanders Road alignment from Clark Farms Blvd. to Marana Road

Description: Design and construct approximately 9,000 LF of 24-inch water line in the Sanders Road alignment from Clark Farms Blvd. 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	1,527.0	-	-	-	-	-	1,527.0	1,527.0
Water Infrastructure	4,878.0	-	356.0	-	-	-	4,522.0	4,878.0
Total:	**6,405.0**	**-**	**356.0**	**-**	**-**	**-**	**6,049.0**	**6,405.0**

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	2,463.8	390.7	673.1	350.0	350.0	350.0	350.0	2,073.1
Total:	**2,463.8**	**390.7**	**673.1**	**350.0**	**350.0**	**350.0**	**350.0**	**2,073.1**

Water Field Office

Est. Completion: FY 2027

Location: North Sanders Road

Description: Design and construction 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	5,750.0	-	3,250.0	2,500.0	-	-	-	5,750.0
Total:	**5,750.0**	**-**	**3,250.0**	**2,500.0**	**-**	**-**	**-**	**5,750.0**

Water Line Replacements - (WT071)

Est. Completion: FY 2030

Location: Marana

Description: Part of an annual program to 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	889.8	99.9	309.9	120.0	120.0	120.0	120.0	789.9
Total:	**889.8**	**99.9**	**309.9**	**120.0**	**120.0**	**120.0**	**120.0**	**789.9**

Well Rehabilitation Program

Est. Completion: FY 2030

Location: Marana

Description: In accordance with AWWA standards, existing motor, pump, and column pipe will be pulled and inspected. Repairs and/or replacements will be performed followed by test pumping and sampling.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Water Capital Fund	700.0	-	140.0	140.0	140.0	140.0	140.0	700.0
Total:	**700.0**	**-**	**140.0**	**140.0**	**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 SE portion of Marana Water's sewer collection system. This increased capacity will accommodate development east of the interstate.

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	5,169.0	-	-	-	5,169.0	-	-	5,169.0
Wastewater Impact	5,809.0	-	982.0	4,827.0	-	-	-	5,809.0
Total:	**10,978.0**	**-**	**982.0**	**4,827.0**	**5,169.0**	**-**	**-**	**10,978.0**

Marana Water Reclamation Facility, Screw Press 2 - (WR019)

Est. Completion: FY 2026

Location: Marana Water Reclamation Facility solids handling facility

Description: 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: $500 Annual O&M cost

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	1,923.0	106.0	1,817.0	-	-	-	-	1,817.0
Wastewater Impact	163.0	-	163.0	-	-	-	-	163.0
Total:	**2,086.0**	**106.0**	**1,980.0**	**-**	**-**	**-**	**-**	**1,980.0**

North Marana Sewer Interceptor - (WR021)

Est. Completion: FY 2026

Location: West Sagebrush Road and North Wentz Road

Description: Developer-funded project includes installing approximately 19,300 linear feet of sewer main and will provide capacity for additional growth in NW 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	17,406.0	6,958.0	10,448.0	-	-	-	-	10,448.0
Wastewater Impact	6,972.0	15.0	6,957.0	-	-	-	-	6,957.0
Total:	**24,378.0**	**6,973.0**	**17,405.0**	**-**	**-**	**-**	**-**	**17,405.0**

Rillito Vista Lift Station Upgrade - (WR020)

Est. Completion: FY 2026

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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	1,488.0	151.0	1,337.0	-	-	-	-	1,337.0
Total:	**1,488.0**	**151.0**	**1,337.0**	**-**	**-**	**-**	**-**	**1,337.0**

Saguaro Bloom Lift Station Pump Replacement

Est. Completion: FY 2026

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 controls 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Park Impact Fund	200.0	-	200.0	-	-	-	-	200.0
Total:	**200.0**	**-**	**200.0**	**-**	**-**	**-**	**-**	**200.0**

Sewer Conveyance System Rehabilitation - (WR012)

Est. Completion: FY 2027

Location: Marana sewer system

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

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	2,176.7	346.7	1,255.0	575.0	-	-	-	1,830.0
Total:	**2,176.7**	**346.7**	**1,255.0**	**575.0**	**-**	**-**	**-**	**1,830.0**

Stingray Sewer Interceptor

Est. Completion: FY 2028

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

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

Operating Budget Impact: None

Funding Sources (in thousands of dollars)	Total Project Cost	Expended Thru 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Wastewater Capital	382.0	-	-	-	382.0	-	-	382.0
Wastewater Impact	3,034.0	-	303.0	1,556.0	1,175.0	-	-	3,034.0
Total:	**3,416.0**	**-**	**303.0**	**1,556.0**	**1,557.0**	**-**	**-**	**3,416.0**

WRF Phase II Design - (WR023)

Est. Completion: FY 2027

Location: North Marana

Description: This expansion project will accommodate future growth in North Marana. This project is critical for the Town's sustainability, as it treats and purifies the effluent that 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 06/25	Adopted 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Remaining Budget
Renewable Resources	19,830.0	326.0	10,439.0	9,065.0	-	-	-	19,504.0
Wastewater Capital	10,523.5	82.5	6,071.0	4,370.0	-	-	-	10,441.0
Wastewater Impact	19,830.2	326.2	10,439.0	9,065.0	-	-	-	19,504.0
Total:	**50,183.7**	**734.7**	**26,949.0**	**22,500.0**	**-**	**-**	**-**	**49,449.0**

SUPPLEMENTAL SCHEDULES

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

REVENUE SCHEDULE

Revenue Schedule	2023 Actual	2024 Actual	2025 Estimates	2026 Adopted
General Fund				
Sales taxes	$ 43,388,307	$ 44,763,592	$ 46,697,951	$ 46,589,787
Intergovernmental	21,315,511	26,020,737	24,210,212	24,076,666
Licenses, fees and permits	7,776,633	10,017,931	7,407,279	6,345,000
Fines and forfeiture	364,942	410,716	353,732	389,500
Charges for services	822,976	812,584	712,500	1,395,461
Leases	170,766	170,302	-	-
Investment income	6,015,344	10,938,076	7,800,000	7,300,000
Miscellaneous	781,527	1,019,162	1,017,671	1,198,325
Total General Fund	**80,636,006**	**94,153,100**	**88,199,345**	**87,294,739**
Special Revenue Funds				
Highway User Revenue Fund	4,996,229	5,372,098	5,258,916	5,197,296
Community Development Block Grant	57,291	72,238	138,451	418,000
Affordable Housing	13,444	20,423	24,313	2,000
Judicial Collection Enhancement	5,548	5,594	4,376	8,000
Fill-the-Gap	2,998	2,712	3,002	4,500
Local Technology	30,094	32,417	21,078	50,000
Bed Tax	1,913,104	1,732,071	1,741,424	1,850,000
Other SRF	1,805,984	1,721,831	1,959,203	3,305,355
Total Special Revenue Funds	**8,824,692**	**8,959,384**	**9,150,763**	**10,835,151**
Capital Projects Funds				
Northwest Transportation Impact Fees	282,491	413,125	176,303	958,464
Northeast Transportation Impact Fees	620,842	539,522	335,046	386,127
South Transportation Impact Fees	3,418,591	2,982,977	1,923,511	1,065,995
Park Impact Fees	1,502,965	2,677,524	2,573,601	1,836,511
Transportation	16,093,263	16,134,263	17,830,568	15,746,522
RTA	-	347,235	151,800	24,684,437
1/2 Cent Sales Tax	7,790,177	8,205,241	8,942,813	7,976,682
Downtown Reinvestment	315,161	522,345	607,361	301,500
Pima Association of Governments	44,484	17,882	-	-
Other Capital Projects	558,580	11,399,906	6,405,517	55,462,581
Community Facilties Districts Capital	222,900	258,044	-	-
Total Capital Projects Funds	**30,849,454**	**43,498,064**	**38,946,520**	**108,418,819**

REVENUE SCHEDULE

Revenue Schedule	2023 Actual	2024 Actual	2025 Estimates	2026 Adopted
Debt Service Funds				
Tangerine Farms Improvement District	2,279,871	1,535,663	1,097,735	1,023,263
Community Facility Districts DSF	2,003,668	2,523,192	994,240	26,192
Other Debt Service	4,938	296,631	-	-
Total Debt Service Funds	**4,288,477**	**4,355,486**	**2,091,975**	**1,049,455**
Enterprise Funds				
Airport	1,527,194	2,773,264	279,277	4,148,380
Water Utility	15,981,709	18,534,262	18,647,972	19,888,002
Wastewater Utility	6,339,494	7,320,217	7,129,553	8,044,193
Total Enterprise Funds	**23,848,397**	**28,627,743**	**26,056,802**	**32,080,575**
Internal Service Funds				
Health Benefits	5,516,665	5,664,537	5,652,421	6,797,825
Dental Benefits	352,555	370,491	357,593	401,640
Total Internal Service Funds	**5,869,220**	**6,035,028**	**6,010,014**	**7,199,465**
Total ALL Funds *	**$ 154,316,246**	**$ 185,628,805**	**$ 170,455,419**	**$ 246,878,204**

*Note: The total revenue above excludes all bond or loan proceeds.

EXPENDITURE SCHEDULE

Expenditure Schedule	2023 Actual	2024 Actual	2025 Estimates	2026 Adopted
General Fund				
Personnel and Benefits	$ 42,228,520	$ 40,577,647	$ 55,929,795	$ 51,381,400
Contracted Services	6,825,864	8,148,066	8,958,476	18,037,612
Operating Supplies & Equipment	6,393,041	7,329,884	8,802,173	15,170,746
Capital Outlay	4,500,709	3,563,464	5,905,251	12,397,923
Other Financing Uses	197,584	202,651	63,860	87,000
Total General Fund	**60,145,718**	**59,821,712**	**79,659,555**	**97,074,681**
Special Revenue Funds				
Highway User Revenue Fund	3,328,674	4,029,210	6,385,065	7,492,283
Community Development Block Grant	57,290	72,238	138,451	418,000
Affordable Housing	-	-	-	105,000
JCEF	1,331	-	-	131,805
Fill-the-Gap	-	-	-	34,500
Local Technology	22,509	25,680	24,569	82,500
Bed Tax	1,271,429	1,331,773	1,741,424	2,809,164
Other SRF	1,668,393	1,769,564	1,940,523	4,004,409
Total Special Revenue Funds	**6,349,626**	**7,228,465**	**10,230,032**	**15,077,661**
Capital Projects Funds				
North Benefit Area Impact Fees	-	-	-	84,004
Northwest Transportation Impact Fees	130,082	57,773	516,032	6,865,467
Northeast Transportation Impact Fees	136,818	57,204	3,870,232	11,465,769
South Transportation Impact Fees	854,087	260,466	7,836,602	2,215,783
Park Impact Fees	236,973	2,623,112	2,044,057	7,060,701
Transportation	4,703,474	5,099,591	18,894,302	22,928,522
Regional Transportation Authority	31,254	399,108	106,698	24,684,437
1/2 Cent Sales Tax	3,427,974	28,525,539	35,275,126	500,000
Downtown Reinvestment	21,070	-	1,740	1,125,000
Pima Association of Governments	-	17,882	-	340,000
Other Capital Projects	1,706,262	2,653,112	17,374,994	66,669,032
Community Facilities Distircts	3,750	4,981	3,744	2,379,250
Total Capital Projects Funds	**11,251,744**	**39,698,768**	**85,923,527**	**146,317,965**

EXPENDITURE SCHEDULE

Expenditure Schedule	2023 Actual	2024 Actual	2025 Estimates	2026 Adopted
Debt Service Funds				
2013 MMPC Bond	3,030,300	3,016,125	-	-
2014 Excise Tax Bond	794,337	651,201	655,416	653,198
2017B Excise Tax Bond	2,582,700	2,580,325	2,580,075	2,589,450
2024 Series	-	-	-	3,555,125
2024 Refunding Debt	-	14,745,041	-	1,187,125
Tangerine Farms Imprv. District	2,060,671	1,620,747	1,375,856	1,023,263
Gladden CFD Debt	780,606	776,556	876,631	873,407
Gladden II CFD Debt	6,606,500	608,047	3,865,510	935,147
Mandarina CFD Debt	-	-	-	954,625
Saguaro Springs CFD Debt	673,550	538,425	471,075	5,520,775
Total Debt Service Funds	**16,528,664**	**24,536,467**	**9,824,563**	**17,292,115**
Enterprise Funds				
Airport	1,777,154	3,112,924	609,483	4,765,358
Water	11,891,660	20,393,885	14,765,755	78,695,934
Wastewater	3,535,859	3,733,502	14,765,243	49,755,152
Total Enterprise Funds	**17,204,673**	**27,240,311**	**30,140,481**	**133,216,444**
Internal Service Funds				
Health Benefits	5,266,450	5,021,473	4,937,835	6,848,144
Dental Benefits	274,643	288,785	332,438	401,640
Total Internal Service Funds	**5,541,093**	**5,310,258**	**5,270,273**	**7,249,784**
Total ALL Funds	**$ 117,021,518**	**$ 163,835,981**	**$ 221,048,431**	**$ 416,228,650**

INTERFUND TRANSFERS
Fiscal Year 2025-2026

TRANSFER SUMMARY										
	Transfers From:									
Transfers To:	General Fund	Transportation Fund	Half Cent Sales Tax	South Transportation Fund	North East 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	10,405,000									**10,405,000**
2014 Debt	2,000									**2,000**
2017 Debt	550,202	864,980		624,267	605,751		340,410		340,410	**3,326,020**
Series 2024 - MCAC			3,593,500							**3,593,500**
Series 2024 – Series 2013 Refunding	1,209,750						892,375		892,375	**2,994,500**
Water	986,374						244,797		22,962	**1,254,133**
Water Capital						3,500,000				**3,500,000**
Airport Operating	334,648									**334,648**
Airport Capital	282,330									**282,330**
Waste Water Operating							198,080		198,080	**396,160**
Waste Water Capital								7,466,378		**7,466,378**
Total	**13,870,304**	**864,980**	**3,593,500**	**624,267**	**605,751**	**3,500,000**	**1,825,662**	**7,466,378**	**1,603,827**	**33,954,669**

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, Improvement 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
Saguaro Springs CFD General Obligation Bonds	AA
Tangerine Farms Special Assessment Bonds	Not Rated
Gladden Farms II CFD General Obligation Bonds	AA

Total Bonded Debt			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	8,360,000	5,268,147	13,628,147
2027	7,195,000	4,898,969	12,093,969
2028	7,535,000	4,544,094	12,079,094
2029	7,960,000	4,170,619	12,130,619
2030	4,430,000	3,892,619	8,322,619
2031-2035	25,375,000	16,149,344	41,524,344
2036-2040	29,750,000	9,950,766	39,700,766
2041-2045	29,685,000	3,468,950	33,153,950
2046-2050	3,690,000	241,325	3,931,325
Totals	**123,980,000**	**52,584,832**	**176,564,832**

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.

2014 Series – Excise Tax Revenue Obligations			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	643,000	8,198	651,198
Totals	**643,000**	**8,198**	**651,198**

2017 Series B – Excise Tax Revenue Bonds			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	2,170,000	417,250	2,587,250
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	**9,430,000**	**976,750**	**10,406,750**

Waste Water – Refunding Bonds – 2017 Series A			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	-	680,819	680,819
2027	-	680,819	680,819
2028	-	680,819	680,819
2029	-	680,819	680,819
2030	-	680,819	680,819
2031-2035	-	3,404,094	3,404,094
2036-2040	10,225,000	2,405,866	12,630,866
2041-2043	6,990,000	426,600	7,416,600
Totals	**17,215,000**	**9,640,653**	**26,855,653**

Excise Tax Revenue Obligations continued

Refunding of General Government Portion of 2013 Bonds – 2024B			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	995,000	189,625	1,184,625
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	**4,290,000**	**442,000**	**4,732,000**

Refunding Bonds – 2013 A Waste Water Portion & 2017 C – 2024 A&C			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	1,080,000	676,750	1,756,750
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
2031-2034	8,115,000	1,075,875	9,190,875
Totals	**14,075,000**	**3,878,125**	**17,953,125**

Community & Aquatic Center – Excise Tax Revenue Bonds – 2024			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	1,445,000	2,107,625	3,552,625
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
2031-2035	10,020,000	7,692,750	17,712,750
2036-2040	12,780,000	4,855,250	17,635,250
2041-2045	15,980,000	1,648,000	17,628,000
Totals	**46,775,000**	**23,972,225**	**70,747,225**

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 2025-2026 the rate for debt service was $2.55/$100 of assessed valuation.

Gladden Farms – CFD General Obligation Bonds – 2016			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	470,000	193,913	663,913
2027	490,000	174,713	664,713
2028	510,000	154,713	664,713
2029	525,000	134,012	659,013
2030	545,000	112,613	657,613
2031-2035	2,430,000	224,050	2,654,050
2036-2040	100,000	15,625	115,625
2041-2042	50,000	1,563	51,563
Totals	**5,120,000**	**1,011,200**	**6,131,200**

Gladden Farms – CFD General Obligation Bonds – 2020			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	100,000	105,744	205,744
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
2031-2035	870,000	404,669	1,274,669
2036-2040	1,850,000	208,906	2,058,906
2041-2042	805,000	19,178	824,178
Totals	**4,055,000**	**1,130,572**	**5,185,572**

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 2025-2026 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**
2026	40,000	43,344	83,344
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
2031-2035	250,000	157,031	407,031
2036-2040	295,000	104,344	399,344
2041-2045	360,000	38,528	398,528
Totals	**1,110,000**	**500,522**	**1,610,522**

Gladden Farms II – CFD General Obligation Bonds - 2021			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	120,000	139,750	259,750
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
2031-2035	745,000	556,325	1,301,325
2036-2040	875,000	427,125	1,302,125
2041-2045	1,055,000	238,700	1,293,700
2046-2047	650,000	26,200	676,200
Totals	**3,970,000**	**1,908,925**	**5,878,925**

Gladden Farms II Community Facilities District General Obligation Bonds continued

Gladden Farms II – CFD General Obligation Bonds - 2022			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	145,000	300,375	445,375
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
2031-2035	1,035,000	1,193,125	2,228,125
2036-2040	1,320,000	900,000	2,220,000
2041-2045	1,685,000	526,375	2,211,375
2046-2048	1,230,000	94,250	1,324,250
Totals	**6,080,000**	**4,136,750**	**10,216,750**

Gladden Farms II – CFD General Obligation Bonds - 2024			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	-	140,408	140,408
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
2031-2035	500,000	516,000	1,016,000
2036-2040	610,000	391,400	1,001,400
2041-2045	740,000	257,600	997,600
2046-2050	905,000	93,500	998,500
Totals	**3,070,000**	**1,892,083**	**4,962,083**

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 2025-2026 the rate for debt service was $2.80/$100 of assessed valuation.

Saguaro Springs - CFD General Obligation Bonds - 2018			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	115,000	125,325	240,325
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
2031-2035	765,000	442,100	1,207,100
2036-2040	930,000	273,000	1,203,000
2041-2044	885,000	72,500	957,500
Totals	**3,205,000**	**1,367,525**	**4,572,525**

Saguaro Springs - CFD General Obligation Bonds - 2019			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	55,000	54,900	109,900
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
2031-2035	325,000	201,925	526,925
2036-2040	395,000	139,750	534,750
2041-2045	700,000	70,781	770,781
Totals	**1,700,000**	**670,081**	**2,370,081**

Saguaro Springs Community Facilities District General Obligation Bonds continued

Saguaro Springs - CFD General Obligation Bonds - 2021			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	50,000	68,550	118,550
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
2031-2035	320,000	281,400	601,400
2036-2040	370,000	229,500	599,500
2041-2045	435,000	169,125	604,125
2046-2047	905,000	27,375	932,375
Totals	**2,310,000**	**1,033,650**	**3,343,650**

Tangerine Farms Road Improvement District – 2017 Series

The Tangerine Farms Road Improvement District (a component unit) issued special assessment bonds for road infrastructure improvements. These special assessment bonds are payable solely from special assessment billings which are sent out to individuals within the district twice a year (November 1st and May 1st each year). The Town is required to cover delinquencies, should they occur, with other resources until foreclosure proceeds are received.

Tangerine Farms Road Improvement District – 2017 Series			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	932,000	15,572	947,572
Totals	**932,000**	**15,572**	**947,572**

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**
2026	1,171,990	392,353	1,564,344
2027	1,202,794	415,952	1,618,745
2028	1,234,417	383,908	1,618,324
2029	1,266,882	351,010	1,617,892
2030	1,300,212	317,237	1,617,448
2031-2035	5,329,672	1,170,642	6,500,314
2036-2040	5,026,983	465,537	5,492,520
2041-2045	1,185,668	106,433	1,292,101
2046-2048	161,081	7,092	168,174
Totals	**17,879,699**	**3,610,163**	**21,489,862**

Water Infrastructure Finance Authority Loan - 2010			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	277,347	39,560	316,907
2027	285,579	31,205	316,784
2028	294,055	22,604	316,659
2029	302,783	13,747	316,529
2030	311,769	4,627	316,396
Totals	**1,471,533**	**111,742**	**1,583,275**

Water Infrastructure Finance Authority Loan - 2019 Adonis			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	32,323	12,765	45,088
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
2031-2035	192,334	32,721	225,056
2036-2039	162,864	7,960	170,825
Totals	**525,128**	**96,089**	**621,217**

Water Infrastructure Finance Authority (WIFA) Loans continued

Water Infrastructure Finance Authority Loan - 2019			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	682,700	265,733	948,433
2027	699,358	248,872	948,230
2028	716,422	231,599	948,022
2029	733,903	213,905	947,808
2030	751,810	195,780	947,590
2031-2035	4,043,330	691,150	4,734,481
2036-2039	3,604,521	178,551	3,783,072
Totals	**11,232,045**	**2,025,590**	**13,257,635**

Water Infrastructure Finance Authority Loan - 2020			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	22,268	7,134	29,402
2027	22,685	6,713	29,399
2028	23,111	6,284	29,395
2029	23,544	5,847	29,391
2030	23,985	5,402	29,386
2031-2035	126,836	20,032	146,867
2036-2040	139,172	7,580	146,752
2041	10,283	96	10,379
Totals	**391,883**	**59,087**	**450,971**

Water Infrastructure Finance Authority Loan–2020 Adonis II			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	9,930	3,341	13,272
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	13,264
2031-2035	56,561	9,732	66,293
2036-2040	62,062	4,179	66,242
2041	13,119	123	13,242
Totals	**183,289**	**28,828**	**212,116**

Water Infrastructure Finance Authority (WIFA) Loans continued

Water Infrastructure Finance Authority Loan–2022			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	18,926	10,955	29,882
2027	19,533	10,339	29,872
2028	20,158	9,703	29,862
2029	20,804	9,047	29,852
2030	21,471	8,370	29,841
2031-2035	118,125	30,907	149,032
2036-2040	138,300	10,679	148,980
2041-2043	94,075	-	94,075
Totals	**451,392**	**90,001**	**541,394**

Water Infrastructure Finance Authority Loan–2023			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	29,459	13,262	42,721
2027	30,313	26,084	56,397
2028	31,191	25,193	56,384
2029	32,095	24,276	56,371
2030	33,026	23,332	56,357
2031-2035	180,055	101,517	281,571
2036-2040	207,706	73,464	281,170
2041-2045	239,604	41,104	280,708
2046-2048	161,081	7,092	168,174
Totals	**944,530**	**335,322**	**1,279,853**

Water Infrastructure Finance Authority Loan–2025			
Fiscal Year	**Principal**	**Interest**	**Total**
2026	99,036	39,603	138,640
2027	102,076	77,640	179,716
2028	105,208	74,460	179,668
2029	108,437	71,181	179,618
2030	111,765	67,802	179,567
2031-2035	612,432	284,583	897,014
2036-2040	712,357	183,124	895,481
2041-2045	828,587	65,110	893,697
Totals	**2,679,899**	**863,503**	**3,543,402**

SCHEDULE OF SELECT CARRYOVER REQUESTS

Schedule of Carryover Requests	FY 2026 Budget
GENERAL FUND	
Town Manager's Office	
Strategic Plan Update	25,000
Total for Town Manager's Office	$25,000
Public Works	
MMC Generator Upgrade	2,029,507
MMC HVAC Mechanical Systems Upgrade	1,100,000
MOC Roof and HVAC Replacement	980,800
Marana Gateway Monument Signage	478,828
MOC Security Walls, New Entry Gate	431,777
Court Room 2, Remodel Design	200,000
CIP Software Implementation	75,000
Total for Public Works	$5,220,912
Parks and Recreation	
Tangerine Sky Park, Phase 2 - Design	1,552,394
Total for Parks and Recreation	$1,552,394
Information Technology	
New Permitting/Licensing System	505,350
Fiber Network Installation	92,100
PC, Laptop Replacement	75,000
Total for Information Technology	$672,450
General Fund Total	$7,470,756

VEHICLE REPLACEMENT SCHEDULE

Vehicle Replacement Schedule	FY 2026 Budget
VEHICLE REPLACEMENT FUND	
Unit 2019 - 2012 Chevrolet Tahoe	55,000
Unit 2058 - 2015 Ford F-550 Dump Truck Crew Cab	94,500
Unit 2022 - 2015 Ford F-550 Dump Truck Crew Cab	94,500
Unit 2045 - 2014 Ford F-350 Crew Cab 4x4	72,000
Unit 2009 - 2010 Ford F-350 Crew Cab	65,000
Unit 2027 - 2010 Ford F-150 Extended Cab	58,000
Unit 610 - Ford F-650 Chipper Truck Single Cab	185,000
Unit 1042 - 2016 BMW R11200RTP Motorcycle	46,000
Unit 1066 - 2020 BMW R11200RTP Motorcycle	46,000
Unit 1053 - 2018 Toyota Sienna	73,500
Unit 589 - 2013 Ford F-150	73,500
Unit 1025 - 2016 Ford F-150	73,500
Unit 573 - 2013 Chevrolet4x4 SSV	108,000
Unit 593 - 2014 Chevrolet Tahoe PPV	105,000
Unit 1010 - 2015 Ford Explorer Interceptor	105,000
Unit 1017 - 2015 Chevrolet Tahoe PPV	105,000
Unit 1018 - 2015 Chevrolet Tahoe PPV	105,000
Trucksters	100,000
Mowers	54,000
Trailer	20,000
Grand Total	**$1,638,500**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 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
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
Visual Communications Designer	2.50	2.50	2.50	1.50	2.00	2.00	2.00
Total Town Manager	**8.50**	**8.50**	**9.00**	**9.00**	**10.00**	**10.00**	**9.00**
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
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**	**5.00**	**5.00**	**6.00**
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	1.00
Risk Management Specialist	-	-	-	-	-	-	1.00
Organizational Development Manager	-	-	1.00	1.00	1.00	1.00	1.00
Sr. Human Resources Analyst	2.00	-	-	-	-	-	-

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Human Resources, continued							
Senior Human Resources Generalist	-	2.00	2.00	2.00	2.00	2.00	2.00
HRIS Administrator	1.00	-	-	-	-	-	-
HRIS & Payroll Manager	-	1.00	1.00	1.00	1.00	1.00	1.00
HR Manager	-	-	-	-	1.00	1.00	1.00
Payroll Administrator	-	1.00	1.00	1.00	1.00	-	-
Payroll Analyst	-	-	-	-	-	2.00	2.00
Payroll Technician	-	1.00	1.00	1.00	1.00	-	-
Human Resources Analyst	1.00	-	-	-	-	-	-
Human Resources Generalist	-	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
Safety Division							
Safety & Emergency Management Coordinator	1.00	-	-	-	-	-	-
Safety & Health Coordinator	-	1.00	1.00	1.00	1.00	1.00	1.00
Safety Compliance Specialist	1.00	-	-	-	-	-	-
Safety & Health Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources	**10.00**	**12.00**	**13.00**	**13.00**	**14.00**	**14.00**	**15.00**
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
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
Senior Budget Analyst	1.00	-	-	-	-	-	-
Budget Manager	-	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	-	-	-	-	-	-
Payroll Technician	1.00	-	-	-	-	-	-
Procurement Officer	1.00	1.00	1.00	2.00	2.00	2.00	3.00
Procurement Specialist	1.00	1.00	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

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Finance, continued							
Accountant	-	-	-	-	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	1.00	1.00	2.00	2.00	2.00
Customer Service Representative	3.00	-	-	-	-	-	-
Customer Service Specialist	-	3.00	3.00	3.00	3.00	3.00	3.00
Total Finance	**19.00**	**17.00**	**17.00**	**17.00**	**19.00**	**19.00**	**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	2.00	1.00	1.00	1.00	1.00	2.00	2.00
Associate Town Attorney	-	1.00	1.00	1.00	1.00	-	-
Senior Legal Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Legal Document Specialist	-	-	-	1.00	1.00	1.00	1.00
Legal Document Specialist	1.00	1.00	1.00	-	-	-	-
Senior Legal Specialist	-	-	-	1.00	1.00	1.00	1.00
Legal Clerk	1.00	1.00	1.00	-	-	-	-
Real Property Manager	-	-	-	-	-	1.00	1.00
Real Property Coordinator	-	-	-	-	-	1.00	1.00
Total Legal Department	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**11.00**	**11.00**
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	1.00	1.00
Technology Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Network Administrator	2.00	1.00	1.00	1.00	1.00	2.00	2.00
Network Administrator	-	1.00	1.00	1.00	1.00	-	-
Senior Software Developer	-	-	1.00	1.00	1.00	1.00	1.00
Software Developer	1.00	1.00	-	-	-	-	-
GIS Enterprise Adminitstrator	-	-	-	-	-	1.00	1.00
Cybersecurity Analyst	-	-	-	-	-		1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Information Technology, continued							
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	2.00
Technology Support Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technology Support Specialist III	-	-	-	-	-	1.00	1.00
Technology Support Specialist II	2.00	2.00	3.00	3.00	3.00	2.00	2.00
Technology Support Specialist I	1.00	1.00	1.00	1.00	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
Assets Coordinator	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Total Information Technology	**20.00**	**20.00**	**21.00**	**21.00**	**22.00**	**22.00**	**24.00**
Office of Economic & Tourism Development							
Director of Economic &Tourism Development	1.00	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
Economic Development Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Visual Communications Designer	0.50	0.50	0.50	0.50	-	-	-
Total Office Economic & Tourism Developmen	**3.50**	**3.50**	**3.50**	**3.50**	**4.00**	**4.00**	**4.00**
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
Community Outreach Coordinator	1.00	1.00	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	3.60
Total Community & Neighborhood Services	**10.60**	**10.60**	**10.60**	**10.60**	**10.60**	**10.60**	**10.60**

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 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
Development Services Analyst	1.00	1.00	1.00	-	-	-	-
Business Financial Planner	-	-	-	-	-	-	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	1.00	1.00	-	-
Permitting Supervisor	-	-	-	-	-	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	3.00	3.00
Building Inspector Apprentice	-	-	-	-	-	-	1.00
Permit Technician	3.00	3.00	3.00	3.00	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
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
Engineering Specialist	3.00	3.00	3.00	2.00	2.00	2.00	2.00
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
Real Property Manager	1.00	1.00	1.00	1.00	1.00	-	-
Real Property Coordinator	1.00	1.00	1.00	1.00	1.00	-	-

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Development Services, continued							
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	5.00	5.00	4.00
Total Development Services Department	**35.00**	**36.00**	**36.00**	**36.00**	**38.00**	**36.00**	**37.00**
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
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	73.00	73.00	78.00	77.00	80.00	80.00	82.00
Police Detective	7.00	7.00	7.00	7.00	7.00	7.00	7.00
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	13.00	13.00	14.00	14.00	14.00
Police Records Specialist	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Police Records Clerk	4.00	4.00	4.00	4.00	4.00	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
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	3.00	3.00	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

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Police, continued							
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
Administrative Assistant	1.00	1.00	1.00	-	-	-	-
Total Police Department	**133.00**	**134.00**	**139.00**	**139.00**	**143.00**	**143.00**	**147.00**
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	2.00	2.00	3.00
Court Collections Specialist	1.00	1.00	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	1.00	1.00	2.00	2.00
Courtroom Specialist	1.00	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	1.00	1.00	2.00	2.00
Total Courts	**14.00**	**14.00**	**14.00**	**14.00**	**14.00**	**14.00**	**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
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
Fleet Coordinator	-	-	-	-	1.00	1.00	1.00
Lead Fleet Technician	2.00	1.00	1.00	1.00	1.00	1.00	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Public Works, continued							
Fleet Technician II	2.00	2.00	2.00	2.00	2.00	2.00	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
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	1.00	1.00	-	-
Public Works Supervisor	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00	-	-
Equipment Operator I	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Associate III	5.00	-	-	-	-	-	-
Public Works Concrete Specialist	-	-	-	-	-	1.00	1.00
Public Works Maintenance Associate III	-	5.00	5.00	5.00	5.00	4.00	4.00
Maintenance Associate II	1.00	-	-	-	-	-	-
Public Works Maintenance Associate II	-	1.00	1.00	1.00	1.00	1.00	3.00
Maintenance Associate I	4.00	-	-	-	-	-	-
Public Works Maintenance Associate I	-	4.00	4.00	4.00	4.00	4.00	4.00
Engineering Aide	1.00	1.00	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
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	1.00	1.00	4.00	4.00
Facilities Tradesman	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Facilities Technician II	3.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Specialist	-	2.00	2.00	2.00	2.00	1.00	1.00
Facilities Technician I	1.00	1.00	1.00	1.00	1.00	1.00	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Public Works, continued							
Custodian Supervisor	-	-	-	-	-	1.00	1.00
Lead Custodian	1.00	1.00	1.00	1.00	1.00	-	-
Custodian	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Capital Improvement Program							
Town Engineer	1.00	-	-	-	-	-	-
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	4.00	4.00
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
Construction Inspector	4.00	4.00	4.00	1.00	1.00	1.00	1.00
Senior Right of Way Inspector	-	-	-	1.00	1.00	1.00	1.00
Right of Way Inspector	1.00	1.00	1.00	-	-	-	-
Project Coordinator - CIP	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works Department	**61.00**	**60.00**	**62.00**	**62.00**	**64.00**	**64.00**	**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
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	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 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
Irrigation Control Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Associate III	16.00	-	-	-	-	-	-
Parks and Recreation Lead Maintenance Associate	-	-	-	5.00	5.00	5.00	6.00
Parks and Recreation Maintenance Associate III	-	17.00	17.00	12.00	12.00	13.00	13.00
Maintenance Associate II	4.00	-	-	-	-	-	-
Parks and Recreation Maintenance Associate II	-	4.00	5.00	5.00	5.00	5.00	5.00
Maintenance Associate I	7.00	-	-	-	-	-	-
Parks and Recreation Maintenance Associate I	-	5.00	5.00	5.00	5.00	4.00	4.00
Parks Project Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00
Community Center and Aquatics Division							
Superintendent	-	-	-	-	1.00	1.00	1.00
Business Process Supervisor	-	-	-	-	1.00	1.00	1.00
Aquatic Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Technician II	-	-	-	-	1.00	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	7.00	7.00	7.00
Recreation Coordinator	-	-	-	-	2.00	2.00	2.00
Technology Support Specialist II	-	-	-	-	1.00	1.00	1.00
Customer Service Representative	-	-	-	-	1.00	1.00	1.00
Custodian	-	-	-	-	4.00	4.00	4.00
Special Interests Division							
Customer Service Representative	2.00	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	1.00	1.00	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	1.00
Maintenance Associate III	1.00	-	-	-	-	-	-
Parks and Recreation Maintenance Associate III	-	1.00	2.00	2.00	2.00	2.00	2.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Parks & Recreation, continued							
Maintenance Associate I	1.00	-	-	-	-	-	-
Parks and Recreation Maintenance Associate I	-	1.00	-	-	-	-	-
Total Parks Department	**55.00**	**55.00**	**58.00**	**58.00**	**74.00**	**74.00**	**76.00**
Water Department							
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 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 Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Production Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Resource Coordinator	1.00	-	-	-	-	-	-
Water Resources Administrator	-	1.00	1.00	1.00	1.00	1.00	1.00
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
Water Quality Technician	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Water Construction Inspector	1.00	1.00	2.00	1.00	1.00	1.00	1.00
Backflow Prevention Inspector	-	-	-	1.00	1.00	1.00	1.00
Water Conservation Specialist	1.00	-	-	-	-	-	-
Water Conservation Analyst	-	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Tradesman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Operator III	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Water Operator II	6.00	6.00	6.00	6.00	6.00	6.00	7.00
Water Operator I	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Civil Engineer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
CIP Engineering Division Manager	1.00	-	-	-	-	-	-
Water Engineering Manager	-	1.00	1.00	1.00	1.00	1.00	1.00
Water Billing Specialist	3.00	3.00	3.00	3.00	4.00	4.00	4.00
SCADA Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00

ADOPTED AUTHORIZED POSITION SCHEDULE
FISCAL YEAR 2025-2026

	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Actual	2026 Adopted
Water, continued							
Water Technology Support Specialist II	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
Water Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Water Department	**34.00**	**34.00**	**35.00**	**35.00**	**36.00**	**36.00**	**38.00**
Water Reclamation Department							
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	1.00
Lead Water Reclamation Mechanic	-	-	-	-	-	1.00	1.00
Water Reclamation Mechanic	1.00	1.00	1.00	1.00	1.00	-	-
Associate Water Reclamation Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Total Water Reclamation Department	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**9.00**
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
Administrative Assistant	1.00	1.00	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
Total Airport Operations	**4.00**	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**
TOTAL TOWN AUTHORIZED POSITIONS	**429.60**	**430.60**	**444.10**	**444.10**	**475.60**	**475.60**	**496.60**

Salary Schedules Fiscal Year 2025-2026

Classified Positions

Exempt Positions

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 109			**$51,581.08**	**$64,477.19**	**$77,372.18**	**Annual**
707	Parks Project Specialist	Exempt				
515	Planner	Exempt				
327	Safety & Health Specialist	Exempt				
GRADE 110			**$56,739.75**	**$70,924.69**	**$85,109.63**	**Annual**
713	Airport Operations Supervisor	Exempt				
475	Business Process Supervisor	Exempt				
198	Communications Specialist	Exempt				
202	Economic Development Specialist	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				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 111			**$62,981.00**	**$78,725.67**	**$94,471.48**	**Annual**
655	Asset Systems Manager	Exempt				
490	Business Process 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			**$70,538.94**	**$88,173.38**	**$105,807.83**	**Annual**
124	Assistant Building Official	Exempt				
177	Chief Code Enforcement and Animal Control Officer	Exempt				
228	CIP Project Manager	Exempt				
307	Cybersecurity Analyst	Exempt				
400	Deputy Town Clerk	Exempt				
217	Grants Manager	Exempt				
341	Network Administrator	Exempt				
197	Organizational Development Manager	Exempt				
161	Project Manager	Exempt				
258	Senior GIS Analyst	Exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
502	Superintendent	Exempt				
235	Technology Support Manager	Exempt				
489	Water Resources Administrator	Exempt				
			$79,709.03	**$99,635.73**	**$119,562.43**	**Annual**
GRADE 113						
275	Budget Manager	Exempt				
488	Business Financial Manager	Exempt				
230	Civil Engineer	Exempt				
170	Court Administrator	Exempt				
274	Finance Manager	Exempt				
259	GIS Enterprise Administrator	Exempt				
199	HRIS and Payroll Manager	Exempt				
196	Human Resources 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				
			$90,070.97	**$112,588.68**	**$135,106.43**	**Annual**
GRADE 114						
261	Assistant Town Attorney	Exempt				
175	Chief Building Official	Exempt				
151	CIP Engineering Division Manager	Exempt				
147	Development Engineering Division Manager	Exempt				
245	Planning Manager	Exempt				
167	Water Engineering Manager	Exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 115			**$101,779.69**	**$127,225.18**	**$152,669.53**	**Annual**
262	Senior Assistant Town Attorney	Exempt				
GRADE 116			**$105,713.33**	**$134,784.10**	**$163,854.86**	**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			**$113,641.83**	**$144,892.90**	**$176,143.98**	**Annual**
154	Deputy Town Attorney	Exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 208			**$33,280.00**	**$40,768.52**	**$48,256.52**	**Annual**
			$16.0000	**$19.6003**	**$23.2002**	**Hourly**
746	Custodian	Non-exempt				
511	Building Inspector Apprentice	Non-exempt				
613	Fleet Technician Apprentice	Non-exempt				
703	Parks and Recreation Maintenance Associate I	Non-exempt				
714	Water Operator Apprentice	Non-exempt				
706	Public Works Maintenance Apprentice	Non-exempt				
GRADE 209			**$34,743.80**	**$42,561.48**	**$50,379.42**	**Annual**
			$16.7037	**$20.4623**	**$24.2209**	**Hourly**
406	Administrative Assistant	Non-exempt				
680	Customer Service Representative	Non-exempt				
429	Legal Clerk	Non-exempt				
GRADE 210			**$37,176.36**	**$45,540.56**	**$53,905.80**	**Annual**
			$17.8733	**$21.8945**	**$25.9162**	**Hourly**
417	Accounting Associate	Non-exempt				
456	Court Clerk	Non-exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
450	Court Collections Specialist	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				
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			**$39,778.70**	**$48,728.16**	**$57,678.40**	**Annual**
			$19.1244	**$23.4270**	**$27.7300**	**Hourly**
660	Assets Coordinator	Non-exempt				
453	Court Operations Specialist	Non-exempt				
242	Court Probation Monitor	Non-exempt				
812	Court Security Officer	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				
665	Police Assets Coordinator	Non-exempt				
445	Police Records Specialist	Non-exempt				
599	Public Works Maintenance Associate II	Non-exempt				
411	Records Redaction Specialist	Non-exempt				
813	Security Officer	Non-exempt				
415	Senior Legal Document Specialist	Non-exempt				
435	Senior Legal Specialist	Non-exempt				
704	Signs and Markings Technician I	Non-exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
GRADE 212			**$42,960.58**	**$52,626.86**	**$62,293.14**	**Annual**
			$20.6541	**$25.3014**	**$29.9486**	**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				
741	Equipment Operator I	Non-exempt				
508	Fleet Technician II	Non-exempt				
744	Irrigation Control Technician	Non-exempt				
426	Legal Assistant	Non-exempt				
601	Parks and Recreation Lead Maintenance Associate	Non-exempt				
433	Permit Technician	Non-exempt				
547	Project Coordinator-CIP	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			**$46,398.04**	**$56,837.04**	**$67,276.82**	**Annual**
			$22.3068	**$27.3255**	**$32.3446**	**Hourly**
603	Aquatic Maintenance Technician	Non-exempt				
522	Code Enforcement Officer I	Non-exempt				
234	Engineer in Training (EIT)	Non-exempt				
224	Environmental Technician	Non-exempt				

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Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
743	Equipment Operator II	Non-exempt				
438	Executive Assistant	Non-exempt				
754	Facilities Specialist	Non-exempt				
414	Human Resources Specialist	Non-exempt				
510	Lead Fleet Technician	Non-exempt				
709	Public Works Concrete Specialist	Non-exempt				
617	Public Works Crew Lead	Non-exempt				
662	Senior Assets Coordinator	Non-exempt				
431	Senior Legal Assistant	Non-exempt				
705	Signs and Markings Specialist	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			**$50,573.38**	**$61,952.28**	**$73,331.70**	**Annual**
			$24.3141	**$29.7847**	**$35.2556**	**Hourly**
209	Accountant	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				
525	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				
514	Housing Rehabilitation Specialist	Non-exempt				
728	Lead Water Reclamation Mechanic	Non-exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
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				
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			**$55,630.38**	**$68,147.56**	**$80,664.74**	**Annual**
			$26.7454	**$32.7632**	**$38.7811**	**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 Technician III	Non-exempt				
GRADE 216			**$61,193.86**	**$74,962.42**	**$88,731.50**	**Annual**
			$29.4201	**$36.0396**	**$42.6594**	**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			**$65,783.40**	**$80,584.60**	**$95,386.36**	**Annual**
			$31.6266	**$38.7426**	**$45.8588**	**Hourly**
300	Senior Plans Examiner	Non-exempt				

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum
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	**$62,575.42**	**$75,311.96**	**$88,049.33**
			Hourly	**$30.0843**	**$36.2077**	**$42.3314**
804	DET	Police Detective	Non-Exempt	Minimum	Midpoint	Maximum
			Annual	**$66,955.62**	**$80,583.98**	**$94,212.85**
			Hourly	**$32.1902**	**$38.7423**	**$45.2946**
802	SGT	Police Sergeant	Non-Exempt	Minimum	Midpoint	Maximum
			Annual	**$88,654.38**	**$98,206.56**	**$107,758.83**
			Hourly	**$42.6223**	**$47.2147**	**$51.8071**
800	LT	Police Lieutenant	Exempt	Minimum	Midpoint	Maximum
			Annual	**$104,493.08**	**$122,261.71**	**$140,030.31**
801	CAPT	Police Captain	Exempt	Minimum	Midpoint	Maximum
			Annual	**$114,941.74**	**$136,752.71**	**$158,563.69**

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.*

***Fair Labor Standards Act*

Unclassified Positions

Exempt Positions						
Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
Grade AA			**$56,739.75**	**$70,924.69**	**$85,109.63**	**Annual**
190	Cultural Heritage Specialist	Exempt				
Grade A			**$70,538.94**	**$88,173.38**	**$105,807.83**	**Annual**
260	Assistant to the Town Manager	Exempt				
Grade B			**$79,709.03**	**$99,635.73**	**$119,562.43**	**Annual**
141	Communications Manager	Exempt				
Grade C			**$90,070.97**	**$112,588.68**	**$135,106.43**	**Annual**
143	Airport Manager	Exempt				
Grade E			**$122,135.63**	**$152,670.21**	**$183,203.43**	**Annual**
Town Officers Grade I			**$105,713.33**	**$134,784.10**	**$163,854.86**	**Annual**
Town Officers Grade II			**$113,641.83**	**$144,892.90**	**$176,143.98**	**Annual**
114	Community and Neighborhood Services Director	Exempt				
115	Director of Economic Development and Tourism	Exempt				
106	Town Clerk	Exempt				
Town Officers Grade III			**$122,164.96**	**$155,759.87**	**$189,354.78**	**Annual**
182	Deputy Chief of Police	Exempt				
Town Officers Grade IV			**$131,327.33**	**$167,441.86**	**$203,556.39**	**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				

***Fair Labor Standards Act*

Job Code	Job Title	FLSA** Status	Minimum	Midpoint	Maximum	
Town Officers Grade V			**$141,176.88**	**$180,000.00**	**$218,823.12**	**Annual**
138	Chief of Police	Exempt				
120	Town Attorney	Exempt				
Town Officers Grade VI			**$151,765.15**	**$193,500.00**	**$235,234.85**	**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	$14.85	$15.85	$16.85	$17.85

Job Code	Job Title	FLSA** Status	half day session	full day session
169	Judge Pro Tempore	Exempt	$150.00	$300.00 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	$20.6541

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
	* Records Clerk grade 209 to 210
	* 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
	* Superintendent grade 111 to 112

EFFECTIVE DATE	DESCRIPTION
	* 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)
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
	* Parks and Recreation Maintenance Coordinator Grade 214
	* Changed Risk Specialist to Risk Management Specialist
	* 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
7/26/2025	* HRIS and Payroll Manager Grade 112 to Grade 113
	* Grants Manager Grade 111 to Grade 112

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. 2025-071

RELATING TO BUDGET; ADOPTING THE TOWN OF MARANA'S FISCAL YEAR 2025-2026 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 20, 2025, 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 17, 2025, 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 17, 2025, 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 2025-2026.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, Arizona, this 17th day of June, 2025.

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 2026

Town of Marana

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Fiscal year 2026

Resolution for the adoption of the budget

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule B—Tax levy and tax rate information

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

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 2026

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
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	104,432,082	14,809,088	21,452,942	226,095,819	0	100,738,058	6,211,485	473,739,474
2025	Actual expenditures/expenses**	E	2	79,659,555	10,230,032	9,824,563	85,923,527	0	30,140,481	5,270,273	221,048,431
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	133,032,590	13,531,776	5,908,456	71,093,545	0	40,470,152	4,158,812	268,195,331
2026	Primary property tax levy	B	4	0							0
2026	Secondary property tax levy	B	5			3,044,357	378,725				3,423,082
2026	Estimated revenues other than property taxes	C	6	87,294,739	10,835,151	1,049,455	108,418,819	0	32,080,575	7,199,465	246,878,204
2026	Other financing sources	D	7	0	0	5,950,000	20,287,695	0	59,521,533	0	85,759,228
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	100,000	7,450,450	10,705,000	0	15,699,219	0	33,954,669
2026	Interfund Transfers (out)	D	10	13,870,304	0	0	5,688,498	0	14,395,867	0	33,954,669
2026	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			21,823,685					3,356,307		25,179,991
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	184,633,340	24,466,927	23,402,718	205,195,286	0	130,019,305	11,358,277	579,075,854
2026	Budgeted expenditures/expenses	E	13	97,074,681	15,077,661	17,292,115	146,317,965	0	133,216,444	7,249,784	416,228,650

Expenditure limitation comparison		2025	2026
1	Budgeted expenditures/expenses	$ 473,739,474	$ 416,228,650
2	Add/subtract: estimated net reconciling items		(17,315,977)
3	Budgeted expenditures/expenses adjusted for reconciling items	473,739,474	398,912,673
4	Less: estimated exclusions		217,762,427
5	Amount subject to the expenditure limitation	$ 473,739,474	$ 181,150,246
6	EEC expenditure limitation	$	$ 330,933,057

☐ 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).

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Town of Marana
Tax levy and tax rate information
Fiscal year 2026

		2025		2026
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		2,954,077	3,423,082
	Property tax judgment			
	C. Total property tax levy amounts	$	2,954,077	$ 3,423,082
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	$	2,909,766	
	(2) Prior years' levies		29,098	
	(3) Total secondary property taxes	$	2,938,864	
	C. Total property taxes collected	$	2,938,864	
5.	Property tax rates			
	A. City/Town tax rate			
	(1) Primary property tax rate			
	Property tax judgment			
	(2) Secondary property tax rate		2.8000	2.7115
	Property tax judgment			
	(3) Total city/town tax rate		2.8000	2.7115

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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Sales taxes	$ 43,684,077	$ 46,697,951	$ 46,589,787
Licenses and permits			
Building and development fees	5,885,300	6,253,579	5,193,300
Business and license fees	155,000	157,000	155,000
Animal fees	78,700	76,700	76,700
Franchise fees	600,000	600,000	600,000
Host fees	320,000	320,000	320,000
Intergovernmental			
State shared sales taxes	8,445,646	8,827,694	9,171,970
Urban revenue sharing	12,215,403	12,429,696	11,892,816
Auto lieu	2,655,425	2,952,822	3,011,880
Charges for services			
Charges for services	723,500	712,500	1,395,461
Fines and forfeits			
Court fines and fees	389,500	353,732	389,500
Interest on investments			
Interest	4,565,479	7,800,000	7,300,000
Contributions			
Voluntary contributions	172,325	219,825	368,475
Miscellaneous			
Other miscellaneous	797,900	797,846	829,850
Total General Fund	$ 80,688,255	$ 88,199,345	$ 87,294,739

* 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	$ 348,691	$ 138,451	$ 418,000
Affordable housing revolving	2,000	24,313	2,000
Other grants and contributions	3,057,149	1,886,237	3,266,355
RICO	30,000	66,216	30,000
	$ 3,437,840	$ 2,115,217	$ 3,716,355
Impound	$ 16,000	$ 6,750	$ 9,000
Bed tax	1,600,000	1,741,424	1,850,000
Local JCEF	8,000	4,376	8,000
Fill the GAP	4,500	3,002	4,500
	$ 1,628,500	$ 1,755,552	$ 1,871,500
Local technology enhancement	$ 50,000	$ 21,078	$ 50,000
Highway user revenue	4,991,037	5,258,916	5,197,296
	$ 5,041,037	$ 5,279,994	$ 5,247,296
Total special revenue funds	$ 10,107,377	$ 9,150,763	$ 10,835,151

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Tangerine farms road improvement district	$ 1,729,002	$ 1,097,735	$ 1,023,263
Gladden farms CFD debt			
Gladden farms, Phase II CFD debt	104,043		26,192
Mandarina CFD debt			
Saguaro springs CFD debt		994,240	
	$ 1,833,045	$ 2,091,975	$ 1,049,455
Total debt service funds	$ 1,833,045	$ 2,091,975	$ 1,049,455
Capital projects funds			
Transportation	$ 10,282,526	$ 17,830,568	$ 15,746,522
Half cent sales tax	8,790,654	8,942,813	7,976,682
Impact fee funds	3,172,836	5,008,461	4,247,097
Other capital projects	72,048,197	6,405,517	55,462,581
	$ 94,294,213	$ 38,187,359	$ 83,432,882
Downtown reinvestment	$ 526,500	$ 607,361	$ 301,500
Regional transportation authority	24,791,135	151,800	24,684,437
Pima association of governments	9,107,000		
	$ 34,424,635	$ 759,161	$ 24,985,937
Total capital projects funds	$ 128,718,848	$ 38,946,520	$ 108,418,819

* 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.

Permanent funds			
	$	$	$
	$	$	$
Total permanent funds	$	$	$
Enterprise funds			
Water utility	$ 20,023,586	$ 18,647,972	$ 19,888,002
Airport	15,920,893	279,277	4,148,380
Water reclamation utility	8,369,728	7,129,553	8,044,193
	$ 44,314,207	$ 26,056,802	$ 32,080,575
Total enterprise funds	$ 44,314,207	$ 26,056,802	$ 32,080,575

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Internal service funds			
Health benefits	$ 5,819,845	$ 5,652,421	$ 6,797,825
Dental benefits	391,640	357,593	401,640
	$ 6,211,485	$ 6,010,014	$ 7,199,465
Total internal service funds	$ 6,211,485	$ 6,010,014	$ 7,199,465
Total all funds	$ 271,873,217	$ 170,455,419	$ 246,878,204

* 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 2026

Fund	Other financing 2026 Sources	Other financing 2026 (Uses)	Interfund transfers 2026 In	Interfund transfers 2026 (Out)
General Fund				
Other grants and contributions	$	$	$	$ 100,000
Other capital projects				10,405,000
2014 debt service				2,000
2017 debt service				550,202
2024 refunding debt service				1,209,750
Airport				616,978
Water utility				986,374
Water reclamation utility				
Total General Fund	$	$	$	$ 13,870,304
Special revenue funds				
Other grants and contibutions	$	$	$ 100,000	$
Total special revenue funds	$	$	$ 100,000	$
Debt service funds				
2014 debt service	$	$	$ 2,000	$
2017 debt service			2,645,200	
2024 debt service			3,593,500	
2024 refunding debt service			1,209,750	
Saguaro springs CFD	5,050,000			
Mandarina CFD	900,000			
Total debt service funds	$ 5,950,000	$	$ 7,450,450	$
Capital projects funds				
Transportation	$	$	$ 300,000	$ 864,980
Impact fees	20,287,695			1,230,018
Half cent sales tax				3,593,500
Other capital projects			10,405,000	
Total capital projects funds	$ 20,287,695	$	$ 10,705,000	$ 5,688,498
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
Airport	$	$	$ 616,978	$
Water utility	46,628,730		4,754,133	5,325,662
Water reclamation utility	12,892,803		10,328,108	9,070,205
Total enterprise funds	$ 59,521,533	$	$ 15,699,219	$ 14,395,867
Internal service funds				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
Total all funds	$ 85,759,228	$	$ 33,954,669	$ 33,954,669

Town of Marana
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Non-departmental	$ 4,425,976	$ 450,000	$ 4,596,713	$ 9,045,002
Mayor and council	400,486	100,000	365,824	517,274
Town manager	1,678,187		1,506,707	1,569,685
Town clerk	606,742		579,916	731,498
Human resources	2,195,874		2,005,379	2,200,830
Finance	2,293,277		2,017,520	2,618,079
Legal	1,348,734		1,169,924	1,726,023
Technology services	7,898,069		6,017,723	8,270,039
Economic development and tourism	364,918		318,649	367,066
Development services	4,796,771		4,180,538	4,744,181
Police	35,249,318		32,445,089	22,785,640
Courts	1,389,174		1,266,872	1,608,754
Public works	16,123,659	254,000	7,606,110	10,176,366
Parks and recreation	9,386,206		8,381,135	11,913,888
Community development	1,414,734		1,296,206	1,402,433
Capital outlay	10,609,957	700,000	5,905,250	12,397,923
Contingency	5,000,000	(2,254,000)		5,000,000
Total General Fund	$ 105,182,082	$ (750,000)	$ 79,659,555	$ 97,074,681
Special revenue funds				
Highway user revenue	$ 8,116,176	$	$ 6,385,065	$ 7,492,283
Revolving affordable housing	105,000			105,000
Local JCEF	131,805			131,805
Fill the GAP	34,500			34,500
Local technology	82,500		24,569	82,500
Community development block grants	348,691		138,451	418,000
Bed tax	2,152,840		1,741,424	2,809,164
Other grants and contributions	3,690,676		1,886,237	3,816,909
RICO	116,900		46,090	148,500
Impound fees	30,000		8,196	39,000
Total special revenue funds	$ 14,809,088	$	$ 10,230,032	$ 15,077,661
Debt service funds				
Series 2013 debt	$	$	$	$
Series 2014 debt	655,416		655,416	653,198
Series 2017 debt	2,580,075		2,580,075	2,589,450
Series 2024	4,667,042			3,555,125
Series 2024 refunding debt	1,184,931			1,187,125
Tangerine farms ID debt	1,729,002		1,375,856	1,023,263
Gladden farms CFD debt	877,631		876,631	873,407
Galdden farms, Phase II CFD debt	4,436,544		3,865,510	935,147
Mandarina CFD debt				954,625
Saguaro springs CFD debt	5,322,301		471,075	5,520,775
Total debt service funds	$ 21,452,942	$	$ 9,824,563	$ 17,292,115

Town of Marana
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Capital projects funds				
Transportation	$ 33,018,301	$	$ 18,894,302	$ 22,928,522
Impact fee funds	35,049,199	1,395,641	14,266,923	27,691,724
Other capital projects	84,700,392	(1,395,641)	17,374,994	66,669,032
Downtown reinvestment	1,125,000		1,740	1,125,000
Pima association of governments	9,107,000			340,000
Regional tranportation authority	24,791,135		106,698	24,684,437
Half cent sale tax fund	36,289,042		35,275,126	500,000
Gladden farms CFD	1,253,500		1,494	1,378,500
Galdden farms, Phase II CFD	182,750		2,250	282,750
Mandarina CFD				28,500
Saguaro springs CFD	579,500			689,500
Total capital projects funds	$ 226,095,819	$	$ 85,923,527	$ 146,317,965
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
Water utility	$ 49,247,672	$ 750,000	$ 14,765,755	$ 78,695,934
Airport	17,104,659		609,483	4,765,358
Water reclamation utility	33,635,727		14,765,243	49,755,152
Total enterprise funds	$ 99,988,058	$ 750,000	$ 30,140,481	$ 133,216,444
Internal service funds				
Health benefits	$ 5,819,845	$	$ 4,937,835	$ 6,848,144
Dental benefits	391,640		332,438	401,640
Total internal service funds	$ 6,211,485	$	$ 5,270,273	$ 7,249,784
Total all funds	$ 473,739,474	$	$ 221,048,431	$ 416,228,650

* 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 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
Economic development and tourism				
General fund	$ 404,918	$	$ 318,649	$ 551,052
Downtown Reinvestment fund	1,125,000		1,740	1,125,000
Bed tax fund	1,330,349		837,782	1,841,200
Department total	$ 2,860,267	$	$ 1,158,171	$ 3,517,252
List department: Police:				
General fund	$ 35,868,017	$	$ 32,445,089	$ 23,136,060
Grants and contributions	1,499,179		1,346,242	1,616,112
RICO	116,900		46,090	148,500
Impound fees	30,000		8,196	39,000
Department total	$ 37,514,096	$	$ 33,845,617	$ 24,939,672
List department: Court:				
General fund	$ 1,589,979	$	$ 1,266,872	$ 1,808,754
Local JCEF	131,805			131,805
Fill the GAP	34,500			34,500
Local tech enhancement	82,500		24,569	82,500
Department total	$ 1,838,784	$	$ 1,291,441	$ 2,057,559
List department: Public works:				
General fund	$ 12,114,566	$	$ 7,606,110	$ 17,699,113
Grants and contributions				9,300
Highway user revenue fund	7,519,099		7,169,914	6,782,943
Department total	$ 19,633,665	$	$ 14,776,024	$ 24,491,356
List department: Parks and recreation:				
General fund	$ 11,639,307	$	$ 8,381,135	$ 11,639,307
Highway user revenue fund	597,077		436,196	597,077
Department total	$ 12,236,384	$	$ 8,817,331	$ 12,236,384
List department: Community development:				
General fund	$ 1,414,734	$	$ 1,296,206	$ 1,402,433
CDBG	348,691		138,451	418,000
Revolving affordable housing	105,000			105,000
Department total	$ 1,868,425	$	$ 1,434,657	$ 1,925,433

* 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 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	442.60	$ 35,578,161	$ 5,775,556	$ 6,470,267	$ 3,557,416	$ 51,381,400
Special revenue funds						
Bed tax	2.00	$ 204,568	$ 24,264	$ 36,736	$ 16,437	$ 282,005
Total special revenue funds	2.00	$ 204,568	$ 24,264	$ 36,736	$ 16,437	$ 282,005
Enterprise funds						
Water utility	38.00	$ 2,774,773	$ 321,454	$ 557,459	$ 248,651	$ 3,902,337
Airport	5.00	279,669	32,143	71,035	38,547	421,394
Water reclamation utility	9.00	583,269	65,339	172,191	52,035	872,834
Total enterprise funds	52.00	$ 3,637,711	$ 418,936	$ 800,685	$ 339,233	$ 5,196,565
Total all funds	496.60	$ 39,420,440	$ 6,218,756	$ 7,307,688	$ 3,913,086	$ 56,859,970

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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.

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.

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.

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. With this in mind, 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.

ADOT: Arizona Department of Transportation. ADOT is 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.

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.

CPA: Certified Public Accountant. The CPA is a license to 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.

FAA: Federal Aviation Administration. The FAA regulates all civil aviation within the United States.

FEMA: Federal Emergency Management Agency**.** FEMA's 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.

GAAP: Generally Accepted Accounting Principles

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.

GFOA: Government Finance Officers Association.

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.

MARC: Marana Aquatic and Recreation Center. Facility with cardio and weight room, swimming pools and indoor courts and track for community use.

MMC: Marana Municipal Complex. A complex with multiple buildings including the Town of Marana town hall.

MOC: Marana Operations Center. A 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.

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.

PAG: Pima Association of Governments. PAG is a 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.

PSPRS: Public Safety Personnel Retirement System. A 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.

RTA: Regional Transportation Authority. An independent taxing district within Pima County. The RTA oversees delivery of multimodal transportation projects.

SCADA: Supervisory Control and Data Acquisition. 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.

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