



**MANDARINA
COMMUNITY FACILITIES DISTRICT
BOARD OF DIRECTORS
MEETING NOTICE AND AGENDA**

11555 W. Civic Center Drive, Marana, Arizona 85653
Council Chambers, May 20, 2025 at or after 5:45PM

Jon Post, Chairman
Roxanne Ziegler, Vice Chair
Patrick Cavanaugh, Board Member
Patti Comerford, Board Member
Herb Kai, Board Member
Teri Murphy, Board Member
John Officer, Board Member

Pursuant to A.R.S §38-431.02, notice is hereby given to the members of the Mandarin Community Facilities District (CFD) Board and to the general public that the Mandarin CFD Board will hold a meeting open to the public on May 20, 2025, at or after 5:45 PM located in the Council Chambers, of the Ed Honea Marana Municipal Complex, 11555 W. Civic Center Drive, Marana, Arizona.

ACTION MAY BE TAKEN BY THE MANDARINA COMMUNITY FACILITIES DISTRICT BOARD ON ANY ITEM LISTED ON THIS AGENDA. Revisions to the agenda can occur up to 24 hours prior to the meeting. Revisions to the agenda appear in *italics*.

As a courtesy to others, please turn off or put in silent mode all electronic devices.

Speaking at Meetings

If you are interested in speaking to the Mandarin CFD Board during the Call to the Public, you must fill out a speaker card located in the lobby outside the municipal complex and deliver it to the Clerk prior to the convening of the meeting.

All persons attending the Mandarin CFD Board meeting, whether speaking or not, are expected to observe the Mandarin CFD Board rules of politeness, propriety, decorum,

and good conduct. Any person interfering with the meeting in any way, or acting rudely or loudly will be removed from the meeting and will not be allowed to return.

Accessibility

To better serve the citizens of Marana and others attending our meetings, the Council Chambers are wheelchair and handicapped accessible. Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting the Town Clerk at (520) 382-1999. Requests should be made as early as possible to arrange the accommodation.

Agendas

Copies of the Agenda are available the day of the meeting in the lobby outside the Council Chambers or online at www.maranaAZ.gov, by clicking on Agendas and Minutes. For questions about board meetings, special services or procedures, please contact the Town Clerk, at (520) 382-1999, Monday through Friday from 8:00 AM to 5:00 PM.

This Notice and Agenda posted no later than 24 hours prior to the meeting, at the Ed Honea Marana Municipal Complex, 11555 W. Civic Center Drive, the Marana Operations Center, 5100 W. Ina Road, and at www.MaranaAZ.gov under Agendas and Minutes.

MANDARINA COMMUNITY FACILITIES DISTRICT BOARD MEETING

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLEGIANCE

CALL TO THE PUBLIC

At this time any member of the public is allowed to address the Mandarinina CFD Board on any issue within its jurisdiction, except for items scheduled for a Public Hearing at this meeting. The speaker may have up to three minutes to speak. Any persons wishing to address the Mandarinina CFD Board must complete a speaker card located in the lobby and deliver it to the District Clerk prior to the commencement of the meeting. Individuals addressing a meeting at the Call to the Public will not be provided with electronic technology capabilities beyond the existing voice amplification and recording capabilities in the facilities. Pursuant to the Arizona Open Meeting Law, at the conclusion of Call to the Public, individual members of the Mandarinina CFD Board may respond to criticism made by those who have addressed the Mandarinina CFD Board and may ask staff to review the matter, or may ask that the matter be placed on a future agenda.

BOARD ACTION

A1 Resolution No. MCFD 2025-01: A Resolution of the District Board of Mandarinina Community Facilities District, a Community Facilities District of Arizona, approving a tentative budget for fiscal year 2025-2026 pursuant to ARS §48-716; setting a public hearing date on said tentative budget; filing statements and estimates of the operation and maintenance expenses of the district, the costs of capital improvements to be financed by the approved ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and of the amount to be raised to pay general obligation bonds of the district, all of which shall be provided for by the levy and collection of ad valorem taxes on the assessed value of all the real and personal property in the district; providing for notice of filing the statements and estimates, and notice of a public hearing on the portions of the statements and estimates not relating to debt service on general obligation bonds; and providing that this resolution shall be effective after its passage and approval according to law. (Yiannis Kalaitzidis)

A2 Approval of the Mandarinina Community Facilities District Board Meeting Summary Minutes of December 17, 2024 (Jill McCleary)

EXECUTIVE SESSIONS

Pursuant to A.R.S. §38-431.03, the Mandarinina CFD Board may vote to go into executive session, which will not be open to the public, to discuss certain matters.

Executive Session pursuant to A.R.S. §38-431.03 (A), the Mandarinina CFD Board may ask for discussion or consideration, or consultation with designated Board representatives, or consultation for legal advice with the Board's legal counsel, concerning any matter listed on this agenda for any of the reasons listed in A.R.S. §38-431.03 (A).

ADJOURNMENT



Mandarina Community Facilities District

A1

Meeting Date: 05/20/2025

From: Yiannis Kalaitzidis, Finance Director

Date: May 20, 2025

Subject: Resolution No. MCFD 2025-01: A Resolution of the District Board of Mandarina Community Facilities District, a Community Facilities District of Arizona, approving a tentative budget for fiscal year 2025-2026 pursuant to ARS §48-716; setting a public hearing date on said tentative budget; filing statements and estimates of the operation and maintenance expenses of the district, the costs of capital improvements to be financed by the approved ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and of the amount to be raised to pay general obligation bonds of the district, all of which shall be provided for by the levy and collection of ad valorem taxes on the assessed value of all the real and personal property in the district; providing for notice of filing the statements and estimates, and notice of a public hearing on the portions of the statements and estimates not relating to debt service on general obligation bonds; and providing that this resolution shall be effective after its passage and approval according to law. (Yiannis Kalaitzidis)

Discussion:

On or before July 15th, the District Treasurer submits to the District Board a proposed budget for the new fiscal year. The proposed budget includes statements and estimates of the operation and maintenance expenses of the District, the costs of capital improvements to be financed by the voter authorized ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and the amount to be raised to pay the District's bonds, as applicable.

The Treasurer has submitted the budget for FY 2025-2026 and has filed the necessary statements and estimates.

If the District Board approves this tentative budget for FY 2025-2026, the attached notice will be published giving notice of filing the required statements and estimates, and giving notice of a public hearing on June 17, 2025, to receive comment on the tentative budget and, particularly, on the portions of the statements and estimates not relating to debt service on

general obligation bonds.

After the public hearing, the District Board may adopt a final budget by resolution and may order the fixing, levying and assessment of required ad valorem taxes.

Financial Impact:

Fiscal Year: 2026
Budgeted Y/N: Y
Amount: 983,125

Establishment of the tentative budget for fiscal year 2025-2026.

Staff Recommendation:

Staff recommends adoption of Resolution No. MCFD 2025-01, adopting the tentative budget for fiscal year 2025-2026.

Suggested Motion:

I move to adopt Resolution No. MCFD 2025-01, adopting the tentative budget for fiscal year 2025-2026.

Attachments

Mandarina CFD Resolution and Budget

RESOLUTION NO. MCFD 2025-01

MANDARINA COMMUNITY FACILITIES DISTRICT

A RESOLUTION OF THE DISTRICT BOARD OF MANDARINA COMMUNITY FACILITIES DISTRICT, A COMMUNITY FACILITIES DISTRICT OF ARIZONA, APPROVING A TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026 PURSUANT TO ARS §48-716; SETTING A PUBLIC HEARING DATE ON SAID TENTATIVE BUDGET; FILING STATEMENTS AND ESTIMATES OF THE OPERATION AND MAINTENANCE EXPENSES OF THE DISTRICT, THE COSTS OF CAPITAL IMPROVEMENTS TO BE FINANCED BY THE APPROVED AD VALOREM TAX LEVY, AND THE AMOUNT OF ALL OTHER EXPENDITURES FOR PUBLIC INFRASTRUCTURE AND ENHANCED MUNICIPAL SERVICES PROPOSED TO BE PAID FROM THE TAX LEVY AND OF THE AMOUNT TO BE RAISED TO PAY GENERAL OBLIGATION BONDS OF THE DISTRICT, ALL OF WHICH SHALL BE PROVIDED FOR BY THE LEVY AND COLLECTION OF AD VALOREM TAXES ON THE ASSESSED VALUE OF ALL THE REAL AND PERSONAL PROPERTY IN THE DISTRICT; PROVIDING FOR NOTICE OF FILING THE STATEMENTS AND ESTIMATES, AND NOTICE OF A PUBLIC HEARING ON THE PORTIONS OF THE STATEMENTS AND ESTIMATES NOT RELATING TO DEBT SERVICE ON GENERAL OBLIGATION BONDS; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE AFTER ITS PASSAGE AND APPROVAL ACCORDING TO LAW.

WHEREAS, on, October 1, 2024, the Mayor and Council of the Town of Marana (“Town”) adopted Resolution No. 2024-090 creating, within the Town, Mandarin Community Facilities District (“MCFD”), a community facilities district in accordance with ARS §48-701 et seq., as described in Exhibit “A” attached hereto and expressly made a part hereof; and

WHEREAS, MCFD is a special purpose district for purposes of Article IX, Section 19, Constitution of Arizona, a tax-levying public improvement district for the purposes of Article XIII, Section 7, Constitution of Arizona, and a municipal corporation for all purposes of ARS Title 35, Chapter 3, Articles 3, 3.1., 3.2, 4 and 5, and [except as otherwise provided in ARS §48-708(B), as amended] is considered to be a municipal corporation and political subdivision of the State of Arizona, separate and apart from the Town; and

WHEREAS, a primary purpose for creating MCFD was to finance acquisition and maintenance of certain public improvements needed for the “Mandarina” development through assessment of ad valorem taxes on all real and personal property within such development; and

WHEREAS, in accordance with ARS §§48-719 and 48-723, a special election was held on December 4, 2024, wherein the qualified electors of MCFD voted to issue general obligation bonds in the maximum amount of one hundred and fifty million dollars (\$150,000,000) to cover costs of acquiring required public improvements, and to levy and collect an annual ad valorem tax at a rate not to exceed thirty cents (30¢) per one hundred dollars (\$100) of assessed valuation for MCFD operation and maintenance expenses; and

WHEREAS, in accordance with ARS §§48-716 and 48-723, the MCFD Treasurer has submitted to the MCFD Board a proposed budget for Fiscal Year 2025-2026 which includes statements and estimates of the operation and maintenance expenses of MCFD, the costs of capital improvements to be financed by the authorized ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and of the amount to be raised to pay MCFD general obligation bonds, all of which shall be provided for by the levy and collection of ad valorem taxes on the assessed value of all the real and personal property within MCFD; and

WHEREAS, the MCFD Board desires now to approve said tentative budget for Fiscal Year 2025-2026 to publish notice of having filed the required statements and estimates, and to set a date (and publish a notice thereof) for a public hearing to receive comment on the tentative budget and, particularly, on the portions of the statements and estimates not relating to debt service on general obligation bonds; and

WHEREAS, after said public hearing (and on or before October 1), the MCFD Board expects to adopt a final budget by resolution; and

WHEREAS, on or before the third Monday in August, the MCFD Board also expects to order the fixing, levying and assessment of required ad valorem taxes and to cause certified copies of the order to be delivered to the Pima County Board of Supervisors and the Arizona Department of Revenue;

NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT BOARD OF MANDARINA COMMUNITY FACILITIES DISTRICT, AS FOLLOWS:

1. That that certain proposed budget prepared by the MCFD Treasurer for Fiscal Year 2025-2026, attached hereto and expressly made a part hereof as Exhibit “B”, is hereby tentatively approved.

2. That the statements and estimates of the operation and maintenance expenses of MCFD, the costs of capital improvements to be financed by the approved ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and of the amount to be raised to pay MCFD general obligation bonds in Fiscal Year 2025-2026 are hereby filed on forms of the Auditor General in accordance with ARS §§42-17101(3) and 48-723(C), and are attached hereto and expressly made a part hereof as Exhibit “C”.

3. That a public hearing date of Tuesday, June 17, 2025, beginning at or after 5:00 p.m. in the council chambers of the Town of Marana Civic Center located at 11555 W. Civic Center Drive, Town of Marana, Arizona, is hereby set to consider said tentative budget (including, but expressly not limited to, consideration of those portions of the statements and estimates not relating to debt service on MCFD general obligation bonds), and said notice (attached hereto and expressly made a part hereof as Exhibit “D”) shall be published once in The Daily Territorial no later than ten (10) days prior to said hearing date.

4. That if any provision in this Resolution is held invalid by a court of competent jurisdiction, the remaining provisions shall not be affected but shall continue in full force and effect.

5. That this Resolution shall be effective after its passage and approval according to law.

RESOLVED by the District Board of Mandarin Community Facilities District this 20th day of May 2025.

Jon Post, Chairman
District Board
Mandarin Community Facilities District

ATTEST:

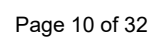
Jill McCleary, District Clerk
Mandarin Community Facilities District

APPROVED AS TO FORM:

Jane Fairall, Legal Counsel
Mandarin Community Facilities District

EXHIBIT “A”

MCFD Map and Legal Description



EXHIBIT**GENERAL AREA TO BE IMPROVED WITHIN THE DISTRICT**

Parcel No. 1:

Block 3 of MANDARINA, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2023-1590262 of Official Records.

Except therefrom all minerals, ores and metals of every kind and character and all coal asphaltum, oil, gasses, fertilizer and other like substances in or under said land and right of ingress and egress for the purpose of mining, together with enough of the surface of the land as may be necessary for the proper and convenient working and extraction of such minerals and substances as reserved in the Patent from the State of Arizona, recorded October 29, 1919 in Book of Deeds 71, Page 554, Office of the Pima County Recorder.

Except all oil, gas, other hydrocarbon substances, helium or other substances of a gaseous nature, coal, metals, minerals, fossils, fertilizers, together with all uranium, thorium or any other material determined to be essential to the production of fissionable materials reserved in the Patent from the State of Arizona.

Parcel No. 2:

Blocks 4, 5, 9 through 13, inclusive, of FINAL BLOCK PLAT FOR MANDARINA BLOCKS 1-2, 4-5 & 8-13, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2023-3320095 of Official Records.

Except therefrom all minerals, ores and metals of every kind and character and all coal asphaltum, oil, gasses, fertilizer and other like substances in or under said land and right of ingress and egress for the purpose of mining, together with enough of the surface of the land as may be necessary for the proper and convenient working and extraction of such minerals and substances as reserved in the Patent from the State of Arizona, recorded October 29, 1919 in Book of Deeds 71, Page 554, Office of the Pima County Recorder.

Except all oil, gas, other hydrocarbon substances, helium or other substances of a gaseous nature, coal, metals, minerals, fossils, fertilizers, together with all uranium, thorium or any other material determined to be essential to the production of fissionable materials reserved in the Patent from the State of Arizona.

Parcel No. 2A:

Storm Water and Drainage Easement benefitting Blocks 4, 5 and 9 of FINAL BLOCK PLAT FOR MANDARINA BLOCKS 1-2, 4-5 & 8-13, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2023-3320095 of Official Records, as set forth in the Declaration and Agreement for Private Storm Water Drainage Easement, recorded April 09, 2024, 2024 as Sequence No. 2024-1000026 of Official Records.

Parcel No. 3:

Exhibit-1

Lots 885 through 998, inclusive and Tracts A through J, inclusive, of FINAL PLAT FOR MANDARINA - PHASE 1B - PARCEL D, LOTS 885-998 & TRACTS A-J, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2024-2250274 of Official Records.

Except therefrom all minerals, ores and metals of every kind and character and all coal asphaltum, oil, gasses, fertilizer and other like substances in or under said land and right of ingress and egress for the purpose of mining, together with enough of the surface of the land as may be necessary for the proper and convenient working and extraction of such minerals and substances as reserved in the Patent from the State of Arizona, recorded October 29, 1919 in Book 71 of Deeds, Page 554, Office of the Pima County Recorder.

Except all oil, gas, other hydrocarbon substances, helium or other substances of a gaseous nature, coal, metals, minerals, fossils, fertilizers, together with all uranium, thorium or any other material determined to be essential to the production of fissionable materials reserved in the Patent from the State of Arizona. Parcel No. 3A: Storm Water and Drainage Easement as set forth in the Declaration and Agreement for Private Storm Water Drainage Easement, recorded April 09, 2024, 2024 as Sequence No. 2024-1000026 of Official Records.

Parcel No. 4:

Blocks 14 through 20, inclusive, of FINAL BLOCK PLAT FOR MANDARINA BLOCKS 14-20, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2024-2350631 of Official Records.

Except therefrom all minerals, ores and metals of every kind and character and all coal asphaltum, oil, gasses, fertilizer and other like substances in or under said land and right of ingress and egress for the purpose of mining, together with enough of the surface of the land as may be necessary for the proper and convenient working and extraction of such minerals and substances as reserved in the Patent from the State of Arizona, recorded October 29, 1919 in Book of Deeds 71, Page 554, Office of the Pima County Recorder.

Except all oil, gas, other hydrocarbon substances, helium or other substances of a gaseous nature, coal, metals, minerals, fossils, fertilizers, together with all uranium, thorium or any other material determined to be essential to the production of fissionable materials reserved in the Patent from the State of Arizona.

Parcel No. 4A:

Storm Water and Drainage Easement as set forth in the Declaration and Agreement for Private Storm Water Drainage Easement, recorded April 09, 2024, 2024 as Sequence No. 2024-1000026 of Official Records.

Exhibit-2

Parcel No. 5:

Lots 733 through 884, inclusive and Tracts A through K, inclusive, of FINAL PLAT FOR MANDARINA - PHASE 1B - PARCEL A, LOTS 733-884 & TRACTS A-K, according to the plat of record in the office of the county recorder of Pima County, Arizona, recorded in Plat Sequence No. 2024-2250275 of Official Records.

Except therefrom all minerals, ores and metals of every kind and character and all coal asphaltum, oil, gasses, fertilizer and other like substances in or under said land and right of ingress and egress for the purpose of mining, together with enough of the surface of the land as may be necessary for the proper and convenient working and extraction of such minerals and substances as reserved in the Patent from the State of Arizona, recorded October 29, 1919 in Book 71 of Deeds, Page 554, Office of the Pima County Recorder.

Except all oil, gas, other hydrocarbon substances, helium or other substances of a gaseous nature, coal, metals, minerals, fossils, fertilizers, together with all uranium, thorium or any other material determined to be essential to the production of fissionable materials reserved in the Patent from the State of Arizona.

Parcel No. 5A:

Storm Water and Drainage Easement as set forth in the Declaration and Agreement for Private Storm Water Drainage Easement, recorded April 09, 2024, 2024 as Sequence No. 2024-1000026 of Official Records.

Exhibit-3

EXHIBIT “B”

FY2025-2026 MCFD Budget

MANDARINA COMMUNITY FACILITIES DISTRICT (GFCFD)
TENTATIVE BUDGET AND SUMMARY SCHEDULE
OF ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2025-2026

REVENUES	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimated Actual	FY 2026 Budget
Property Tax - General (Operating)	\$ -	\$ -	\$ -	\$ 7,283
Property Tax- Secondary (Debt Service)	-	-	-	54,625
Developer Contributions	-	-	-	-
Total Revenues	-	-	-	61,908
EXPENDITURES				
CFD Administration	-	-	-	5,000
Costs of Issuance	-	-	-	250,000
Accounting/Auditing	-	-	-	2,500
Public Notification Expenses	-	-	-	1,000
Consultant Services	-	-	-	15,000
Outside Legal Counsel	-	-	-	5,000
Debt Service	-	-	-	50,875
Trustee Fees	-	-	-	3,750
Capital Improvements Acquisition	-	-	-	650,000
Maintenance and Operation	-	-	-	-
Replacement Reserve	-	-	-	-
Total Expenditures	-	-	-	983,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(921,217)
Other Financing Sources (Uses)				
Bond Proceeds	-	-	-	900,000
Total Other Financing Sources	-	-	-	900,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-	(21,217)
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,217)</u>

EXHIBIT “C”

MCFD Statements and Estimates on Auditor General Forms

Official Budget Forms

Town of Marana

Fiscal year 2026

Town of Marana

Table of Contents

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	S c h	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

1 Budgeted expenditures/expenses
2 Add/subtract: estimated net reconciling items
3 Budgeted expenditures/expenses adjusted for reconciling items
4 Less: estimated exclusions
5 Amount subject to the expenditure limitation
6 EEC expenditure limitation

2025	2026
\$ 473,739,474	\$ 416,228,650
	(17,315,977)
473,739,474	398,912,673
	217,762,427
\$ 473,739,474	\$ 181,150,246
\$	\$ 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).

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

	<u>2025</u>	<u>2026</u>
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 <u>four</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**Town of Marana
Revenues other than property taxes
Fiscal Year 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		Interfund transfers 2026	
	Sources	(Uses)	In	(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 contributions	\$	\$	\$ 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	(750,000)	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	(1,250,000)		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 transportation 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

EXHIBIT "D"

MCFD Published Notice

MANDARINA COMMUNITY FACILITIES DISTRICT
NOTICE OF FILING STATEMENTS AND ESTIMATES
AND
NOTICE OF PUBLIC HEARING

NOTICE OF FILING STATEMENTS AND ESTIMATES OF THE OPERATION AND MAINTENANCE EXPENSES OF MANDARINA COMMUNITY FACILITIES DISTRICT, THE COSTS OF CAPITAL IMPROVEMENTS TO BE FINANCED BY THE AD VALOREM TAX LEVY, AND THE AMOUNT OF ALL OTHER EXPENDITURES FOR PUBLIC INFRASTRUCTURE AND ENHANCED MUNICIPAL SERVICES PROPOSED TO BE PAID FROM THE TAX LEVY AND OF THE AMOUNT TO BE RAISED TO PAY GENERAL OBLIGATION BONDS OF THE DISTRICT; AND NOTICE OF A PUBLIC HEARING ON THE PROPOSED FISCAL YEAR 2025-2026 BUDGET OF THE DISTRICT, INCLUDING A HEARING ON THOSE PORTIONS OF THE STATEMENTS AND ESTIMATES NOT RELATING TO DEBT SERVICE ON GENERAL OBLIGATION BONDS.

Notice is hereby given that statements and estimates have been filed in the Office of the District Clerk of Mandarinina Community Facilities District of the operation and maintenance expenses of the District, the costs of capital improvements to be financed by the voter-approved ad valorem tax levy, and the amount of all other expenditures for public infrastructure and enhanced municipal services proposed to be paid from the tax levy and of the amount to be raised to pay general obligation bonds of the District, all of which shall be provided for by the levy and collection of ad valorem taxes on the assessed value of all the real and personal property in the District. Notice is further given of a public hearing on the proposed Fiscal Year 2025-2026 budget of the District, including (but not limited to) a hearing on those portions of the statements and estimates not relating to debt service on general obligation bonds, all pursuant to Arizona Revised Statutes §§48-716 and 48-723. Such hearing will be held by the District Board on Tuesday, June 17, 2025, at or after 5:00 p.m. in the council chambers of the Town of Marana Civic Center, 11555 W. Civic Center Drive, Marana, Arizona. Copies of the budget are available from the Office of the District Treasurer, 11555 W. Civic Center Drive, Town of Marana, Arizona 85653, telephone number: (520) 382-1900.

Dated this _____ day of _____, 2025

/s/ Terry Rozema

.....

District Manager
Mandarina Community Facilities District

Published: _____, 2025



Mandarina Community Facilities District

A2

Meeting Date: 05/20/2025

To: Mayor and Council

From: Jill McCleary, Town Clerk

Date: May 20, 2025

Subject: Approval of the Mandarin Community Facilities District Board Meeting Summary Minutes of December 17, 2024 (Jill McCleary)

Attachments

Summary Minutes Mandarin Community Facilities District 12-17-2024



**MANDARINA
COMMUNITY FACILITIES DISTRICT
BOARD OF DIRECTORS**

11555 W. Civic Center Drive, Marana, Arizona 85653
Council Chambers, December 17, 2024 at or after 5:45 PM

Jon Post, Vice Chair
Patrick Cavanaugh, Board Member
Patti Comerford, Board Member
Herb Kai, Board Member
John Officer, Board Member
Roxanne Ziegler, Board Member

SUMMARY MINUTES

CALL TO ORDER AND ROLL CALL

Vice Chair Post called the meeting to order at 5:46 PM and directed the District Clerk to call the roll. All Board Members were present for the meeting, constituting a quorum.

PLEDGE OF ALLEGIANCE: Postponed until the start of the Regular Council Meeting.

CALL TO THE PUBLIC

BOARD ACTION

A1 Resolution No. MCFD 2024-002: A resolution of the District Board of Mandarina Community Facilities District declaring the results of, and adopting a certificate of results for, the election with respect to issuance of bonds by the District and the levy of an *ad valorem* property tax therefor and separately the levy of a separate *ad valorem* property tax for operation and maintenance purposes (David L. Udall)

Town Clerk / Assistant Town Attorney David Udall presented on this item. He said that on October 1, 2024, the District Board called for a special election to be held on December 4. On the ballot were two questions relating to the issuance of general obligation bonds

and an annual *ad valorem* property tax. The full text of the ballot language is included in the agenda materials and is on file with the Town Clerk's Office.

Mr. Udall said the special election on the two questions was held on December 4 at the Town Clerk's Office by an Election Board. The Election Board consisted of the District clerk and two Town staff members. He explained that only qualified electors living or owning property in the District boundaries were allowed to vote at the Special Election, and that on election day, only one ballot was ultimately cast. As to the first question submitted, the ballot was marked, "Bonds, Yes." As to the second question submitted, the ballot was marked, "Tax, Yes." **Mr. Udall** said the majority of the votes cast were in favor of both questions presented.

Council Member Comerford asked if the District Board was voting on the bond and tax amounts at this meeting. **Mr. Udall** said that the purpose of this item was to adopt the December 4, 2024, election results.

Board Member Kai moved to adopt Resolution No. MCFD 2024-002. Board Member Ziegler seconded the motion. Motion passed, 6-0.

A2 Approval of Mandarinina Community Facilities District Board Meeting Summary Minutes of October 1, 2024 (David L. Udall)

Board Member Cavanaugh moved to approve the Mandarinina Community Facilities District Board of Directors Meeting Summary Minutes of October 1, 2024. Board Member Ziegler seconded the motion. Motion passed, 6-0.

Vice Chair Post asked if there was anyone in the public that wished to speak in the Mandarinina Community Facilities District Board meeting before it concluded. There were no requests from the public to speak.

EXECUTIVE SESSIONS

Pursuant to A.R.S. §38-431.03, the Mandarinina CFD Board may vote to go into executive session, which will not be open to the public, to discuss certain matters.

E1 Executive Session pursuant to A.R.S. §38-431.03 (A), the Mandarinina CFD Board may ask for discussion or consideration, or consultation with designated Board representatives, or consultation for legal advice with the Board's legal counsel, concerning any matter listed on this agenda for any of the reasons listed in A.R.S. §38-431.03 (A).

ADJOURNMENT

Vice Chair Post asked for a motion to adjourn the meeting.

Board Member Ziegler moved to adjourn the meeting. Board Member Officer seconded the motion. Motion passed, 6-0. Meeting adjourned at 5:51 PM.

CERTIFICATION

I hereby certify that the foregoing are the true and correct minutes of the Mandarinina Community Facilities District Board of Directors meeting held on December 17, 2024. I further certify that a quorum was present.

David L. Udall, District Clerk
Mandarina Community Facilities District