



Governing Board Agenda Item

Meeting Date: May 9, 2024 Agenda Item No: J.2

From: Dan Contorno, Chief Financial Officer

Subject: FY24 District Expenditure Budget Revision #2

Strategic Priority: To plan for future needs in a proactive, accountable manner

Consent ☐ Action ☒ Discussion ☐

Background:

The State of Arizona requires governing boards to revise the expenditure budget for the school year to reflect actual carry forwards, prior year expenditures, actual student enrollment, and interest earnings. These are mere estimates at time of adoption in July. Districts must submit their final revision by May 15th annually.

At this time, the District is making final adjustments to the Fiscal Year 2024 Expenditure Budget reflecting accurate tuition revenues and current 100th day enrollment data. This budget was revised in December by the Governing Board, so only small fluctuations between Revision #1 and Revision #2.

The impacts of this revision are:

Maintenance and Operation is an increase of \$940,608

Classroom Site Fund increased by \$77,312

District Additional Assistance (capital) decreased by \$885,385

Attached: Exhibit 1: FY 23/24 School District Annual Expenditure Budget, Revision #2.

Recommended Motion:

I move that the Governing Board approve the 2023-2024 School District Annual Expenditure Budget, Revision #2.

Approved for transmittal to the Governing Board:


Dr. Daniel Streeter, Superintendent

Questions should be directed to: Dan Contorno, Chief Financial Officer
Phone: (520)682-4756



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed	June 8, 2023
Adopted	July 13, 2023
Revised	May 9, 2024
	Date

SIGNED	SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by May 10, 2024 .
Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Daniel Streeter	Daniel Contorno
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Daniel Contorno

Telephone: 520-682-4756 Email: d.j.contonro@maranausd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023			\$	150,000,000
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)				
Local	1000	\$	11,795,682	
Intermediate	2000	\$	53,500	
State	3000	\$	87,192,878	
Federal	4000	\$	21,535,494	
TOTAL		\$	120,577,554	

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	3.5946	3.4787
Secondary Tax Rates:		
M&O Override	0.8335	0.0809
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0408	1.4028
CTED		
Desegregation		
Total Secondary Tax Rate	1.8743	1.4837

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 116,118,135	\$ 116,118,135
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 9,714,089	\$ 9,714,089
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 14,010,000
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 139,842,224

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ 59,657
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ 57,363
3. Increase in average teacher salary from the prior year	\$ 2,294
4. Percentage increase	4%

Comments on average salary calculation (Optional):

☐ Check this box if your district has no teachers
(transporting districts and some CTEDs).

DISTRICT NAME		Marana Unified School District		COUNTY		Pima		CTD NUMBER		100206000		VERSION		Revised #2	
FUND 001 (M&O)															
MAINTENANCE AND OPERATION (M&O) FUND															
Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease				
		Prior FY	Budget FY						Prior FY 2023	Budget FY 2024					
100 Regular Education															
1000 Instruction	1.	630.00	650.00	35,400,000	9,297,189	1,000,000	2,328,476	6,500	42,592,366	48,032,165	12.8%				1.
2000 Support Services															
2100 Students	2.	78.00	78.00	3,737,236	1,149,737	55,546	160,955	1,551	5,218,052	5,105,025	-2.2%				2.
2200 Instructional Staff	3.	25.00	25.00	2,343,052	654,106	130,216	23,711	2,172	3,151,943	3,153,257	0.0%				3.
2300 General Administration	4.	8.00	8.00	1,018,575	263,369	255,227	11,517		1,244,542	1,548,688	24.4%				4.
2400 School Administration	5.	71.00	71.00	5,100,000	1,500,000	19,046	48,694	13,350	7,096,869	6,681,090	-5.9%				5.
2500 Central Services	6.	39.94	40.00	2,002,905	892,659	548,713	57,765	26,347	3,367,487	3,528,389	4.8%				6.
2600 Operation & Maintenance of Plant	7.	76.84	77.00	3,018,293	1,005,039	5,788,366	2,117,404	3,593	10,856,183	11,932,695	9.9%				7.
2900 Other	8.	0.00							0	0	0.0%				8.
3000 Operation of Noninstructional Services	9.	6.00	6.00	265,488	104,787	25,000	150,000		363,125	545,275	50.2%				9.
610 School-Sponsored Cocurricular Activities	10.	0.00		441,564	88,498			895	337,705	530,957	57.2%				10.
620 School-Sponsored Athletics	11.	0.00		737,807	110,718	10,537	21,051	22,742	754,345	902,855	19.7%				11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%				12.
700, 800, 900 Other Programs	13.	0.00		236,844	75,663				249,843	312,507	25.1%				13.
Regular Education Subsection Subtotal (lines 1-13)		14.	934.78	955.00	54,301,764	15,141,765	7,832,651	4,919,573	77,150	75,232,460	82,272,903	9.4%			14.
200 and 300 Special Education															
1000 Instruction	15.	290.00	300.00	12,000,000	4,140,000	600,000	35,000		14,921,025	16,775,000	12.4%				15.
2000 Support Services															
2100 Students	16.	26.00	26.00	3,697,881	823,155	2,473	8,467		4,101,861	4,531,976	10.5%				16.
2200 Instructional Staff	17.	11.00	11.00	729,818	225,114	500,000	21,824	1,813	1,054,267	1,478,569	40.2%				17.
2300 General Administration	18.	0.00							0	0	0.0%				18.
2400 School Administration	19.	0.00							0	0	0.0%				19.
2500 Central Services	20.	0.00				6,839			6,839	6,839	0.0%				20.
2600 Operation & Maintenance of Plant	21.	0.00				4,863	18,885		23,748	23,748	0.0%				21.
2900 Other	22.	0.00							0	0	0.0%				22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%				23.
Subtotal (lines 15-23)		24.	327.00	337.00	16,427,699	5,188,269	1,114,175	84,176	1,813	20,107,740	22,816,132	13.5%			24.
400 Pupil Transportation	25.	154.00	155.00	5,500,000	2,000,000	850,000	2,200,000	100	9,133,065	10,550,100	15.5%				25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%				26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%				27.
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%				28.
550 K-3 Reading Program	29.	4.00	4.00	400,000	60,000	15,000	4,000		479,007	479,000	0.0%				29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	1,419.78	1,451.00	76,629,463	22,390,034	9,811,826	7,207,749	79,063	104,952,272	116,118,135	10.6%			30.

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	16,976,283	19,028,132	1.
2. Gifted Education	1,010,000	1,200,000	2.
3. Remedial Education	700	1,000	3.
4. ELL Incremental Costs	527,194	530,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	51,310	52,000	6.
7. Career Education (non-CTED)	5,000	5,000	7.
8. Career Technical Education (CTED)	1,537,253	2,000,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	20,107,740	22,816,132	9.
10. IEP required pupil transportation costs coded within Program 400	2,200,000	2,300,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19

Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)	Prior FY	Budget FY
Number of FTE - Certified Employees	845.00	859.00
Number of FTE - Certified Purchased Services Personnel		2.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	45,900
All Funds - Federal	6330	4,650

FY 2024 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 125,000
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease	
									Prior FY 2023	Budget FY 2024		
1000 Instruction	1.		8,505,292	1,750,000					9,888,887	10,255,292	3.7%	1.
2100 Support Services - Students	2.		480,000	50,000					439,200	530,000	20.7%	2.
2200 Support Services - Instructional Staff	3.		650,000	130,000					513,000	780,000	52.0%	3.
2300 Support Services - General Administration	4.								0	0	0.0%	4.
2500 Central Services	5.								0	0	0.0%	5.
3300 Community Services Operations	6.								0	0	0.0%	6.
4000 Facilities Acquisition and Construction	7.								0	0		7.
5000 Debt Service	8.								0	0		8.
Total Expenditures (lines 1-8)	9.		9,635,292	1,930,000	0	0	0	0	10,841,087	11,565,292	6.7%	9.

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation		
FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	10,841,087
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10824161
Unexpended Budget Balance (line 10 minus 11)	12.	16,926
Interest Earned in the Classroom Site Fund in FY 2023	13.	86304
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	11462062
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	11565292

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals	Library Books, Textbooks, & Instructional Aids (2)	Short-term Noninstructional Software Subscription	Property (2)	Redemption of Principal (3)	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
									Prior FY 2023	Budget FY 2024		
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		3,500,000		2,380,089				5,759,219	5,880,089	2.1%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		250,000	250,000	120,000				270,000	620,000	129.6%	3.
2300, 2400, 2500, 2900 Administration	4.			750,000	1,400,000				1,700,000	2,150,000	26.5%	4.
2600 Operation & Maintenance of Plant	5.			19,000	300,000				300,000	319,000	6.3%	5.
2700 Student Transportation	6.			33,000	300,000				400,000	333,000	-16.8%	6.
3000 Operation of Noninstructional Services (5)	7.			12,000	400,000				0	412,000		7.
4000 Facilities Acquisition and Construction	8.								0	0	0.0%	8.
5000 Debt Service	9.								0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,750,000	1,064,000	4,900,089	0	0	0	8,429,219	9,714,089	15.2%	10.

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

Unrestricted
Capital Outlay

6641 Library Books

\$ 150,000

6642 Textbooks

100,000

6643 Instructional Aids

850,000

673X Furniture and Equipment

350,000

673X Vehicles

50,000

673X Tech Hardware & Software

1,670,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ 250,000

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds of _____.

DISTRICT NAME Marana Unified School District

COUNTY Pima

CTD NUMBER 100206000

VERSION Revised #2

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
		Fund 610		Fund 630		Fund 695		Fund 620 (2)			
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures		1.	8,429,219	9,714,089	3,000,000	36,000,000	0	12,000,000	2,200,000	3,300,000	1.
Select Object Codes Detail (1)											
6150 Classified Salaries	2.	0		0		0		0		2.	
6200 Employee Benefits	3.	0		0		0		0		3.	
6450 Construction Services	4.	0		6,000,000	25,000,000	17,000,000	12,000,000	1,750,000	2,750,000	4.	
6710 Land and Improvements	5.	0		0	2,500,000	0		450,000	550,000	5.	
6720 Buildings and Improvements	6.	0		250,000	2,500,000	0		0		6.	
673X Furniture and Equipment	7.	350,000	350,000	250,000	1,800,000	0		0		7.	
673X Vehicles	8.	50,000	50,000	0	1,200,000	0		0		8.	
673X Technology Hardware & Software	9.	1,670,000	1,670,000	2,000,000	3,000,000	0		0		9.	
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.	
Total (lines 2-11)	12.	2,070,000	2,070,000	8,500,000	36,000,000	17,000,000	12,000,000	2,200,000	3,300,000	12.	
Total amounts reported on lines 2-11 above for:											
Renovation	13.	100,000	100,000	750,000	2,500,000			700,000	550,000	13.	
New Construction	14.	50,000	50,000	5,500,000	30,175,000	17,000,000	12,000,000	1,500,000	2,750,000	14.	
Other	15.	1,920,000	1,920,000	2,250,000	3,325,000	0		0		15.	
Total (lines 13-15, must equal line 12)	16.	2,070,000	2,070,000	8,500,000	36,000,000	17,000,000	12,000,000	2,200,000	3,300,000	16.	

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024 \$ 1,100,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Li

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 460 Environmental Special Plate
28. Other State Projects
29. Total State Project Funds (lines 19-28)
30. Total Special Projects (lines 18 and 29)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
24.00	24.00	1,700,000	1,700,000
4.00	4.00	375,000	600,000
2.50	2.50	700,000	700,000
0.00		0	
1.00	1.00	25,000	25,000
0.50	1.00	30,000	30,000
0.00		0	
28.00	29.00	2,500,000	3,000,000
0.00		5,000	5,000
0.00		0	
0.00		0	
0.00		250,000	300,000
0.00		48,000	50,000
0.00		2,700,000	3,000,000
0.00		400,000	600,000
0.00		0	
160.00	50.00	14,000,000	4,000,000
220.00	111.50	22,733,000	14,010,000
0.00		200,000	200,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		74,000	90,000
0.00		0	
0.00		0	
0.00	0.00	274,000	290,000
220.00	111.50	23,007,000	14,300,000

Prior FY	Budget FY
493,876	590,000
0	
0	
65,000	240,000
558,876	830,000

OTHER FUNDS EXPENDITURES

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__

Prior FY	Budget FY
0	
0	0
0	0
200,000	300,000
4,500,000	5,600,000
1,600,000	1,600,000
2,200,000	2,400,000
1,400,000	1,450,000
500,000	500,000
1,000,000	3,000,000
0	
5,000	5,000
0	
400,000	400,000
40,000	40,000
50,000	50,000
250,000	250,000
200,000	200,000
0	
250,000	250,000
0	
5,500	6,000
1,500,000	1,800,000
0	
0	
0	
200,000	87,500
3,250,000	2,250,000
0	
2,000,000	2,000,000
11,209,631	16,745,188
0	
1,000,000	1,200,000
50,000	50,000

50,000	25,000
50,000	0
0	
200,000	150,000

- (1) From Supplement, line 10 and line 20, respectively.
- (2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 97,740,933	\$ 0
*2. (a)	FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,235,770	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 7,235,770	5,235,770
*3.	FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)	2,000,000	
(a)	Maintenance and Operation	9,565,700	
(b)	Unrestricted Capital Outlay		
(c)	Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)		
(a)	Individuals and Other Private Sources		
(b)	Other Arizona Districts		
(c)	Out-of-State Districts and Other Governments		
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
(a)	Desegregation Expenditures (A.R.S. §15-910.G-K)		
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	4,456,350	
(c)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(d)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)		
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
*	(f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(g)	Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
*	(h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a)	Prior Year Over Expenditures/Resolutions:		
(b)	Decrease for Transfer from M&O to Energy and Water Savings Fund	(1,403,351)	
(c)	Increase for Energy and Water Savings Fund Transfer to M&O		
(d)	Noncompliance Adjustment		
(e)	ADM/Transportation Audit Adjustment	(508,696)	
(f)	Other:		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	853,440	
*11.	Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	3,413,759	
12.	FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 116,118,135	
13.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ 5,235,770

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

CALCULATION OF FY 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$	8,429,219
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$	8,429,219
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$	8,429,219
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	8,429,219
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	3,954,156
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	4,475,063
8. Interest Earned in Fund 610 in FY 2023	\$	3,256
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	5,235,770
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	9,714,089

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 100206000

VERSION Revised #2

I certify that the Budget of Marana Unified School District, Pima County for fiscal year 2024 was officially revised by the Governing Board on, May 9, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Dan Contorno at the District Office, telephone 520-682-4756 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	59,657
Attending	11,983.2363	12,164.0151	12,614.0151	2. Average salary of all teachers employed in FY 2023 (prior year)	57,363
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	2,294
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.5946	3.4787	4. Percentage increase	4%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.8743	1.4837	Comments on average salary calculation (Optional):	
3. Budgeted Expenditures and Budget Limits:		Budgeted	Budget Limit		
		Expenditures	Budget Limit		
Maintenance & Operation Fund		116,118,135	116,118,135		
Classroom Site Fund		11,565,292	11,565,292		
Unrestricted Capital Outlay Fund		9,714,089	9,714,089		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	41,703,465	44,697,189	888,901	3,334,976	42,592,366	48,032,165	12.8%
2000 Support Services							
2100 Students	5,000,000	4,886,973	218,052	218,052	5,218,052	5,105,025	-2.2%
2200 Instructional Staff	2,995,844	2,997,158	156,099	156,099	3,151,943	3,153,257	0.0%
2300, 2400, 2500 Administration	10,728,239	10,777,508	980,659	980,659	11,708,898	11,758,167	0.4%
2600 Oper./Maint. of Plant	4,229,914	4,023,332	6,626,269	7,909,363	10,856,183	11,932,695	9.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	361,731	370,275	1,394	175,000	363,125	545,275	50.2%
610 School-Sponsored Cocurric. Activities	336,810	530,062	895	895	337,705	530,957	57.2%
620 School-Sponsored Athletics	700,015	848,525	54,330	54,330	754,345	902,855	19.7%
630, 700, 800, 900 Other Programs	249,843	312,507	0	0	249,843	312,507	25.1%
Regular Education Subsection Subtotal	66,305,861	69,443,529	8,926,599	12,829,374	75,232,460	82,272,903	9.4%
200 and 300 Special Education							
1000 Instruction	14,750,000	16,140,000	171,025	635,000	14,921,025	16,775,000	12.4%
2000 Support Services							
2100 Students	4,090,921	4,521,036	10,940	10,940	4,101,861	4,531,976	10.5%
2200 Instructional Staff	1,013,598	954,932	40,669	523,637	1,054,267	1,478,569	40.2%
2300, 2400, 2500 Administration	0	0	6,839	6,839	6,839	6,839	0.0%
2600 Oper./Maint. of Plant	0	0	23,748	23,748	23,748	23,748	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	19,854,519	21,615,968	253,221	1,200,164	20,107,740	22,816,132	13.5%
400 Pupil Transportation	6,758,000	7,500,000	2,375,065	3,050,100	9,133,065	10,550,100	15.5%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	465,107	460,000	13,900	19,000	479,007	479,000	0.0%
TOTAL EXPENDITURES	93,383,487	99,019,497	11,568,785	17,098,638	104,952,272	116,118,135	10.6%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 100206000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	104,952,272	116,118,135	11,165,863	10.6%
Instructional Improvement	558,876	830,000	271,124	48.5%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	10,841,087	11,565,292	724,205	6.7%
Federal Projects	22,733,000	14,010,000	(8,723,000)	-38.4%
State Projects	274,000	290,000	16,000	5.8%
Unrestricted Capital Outlay	8,429,219	9,714,089	1,284,870	15.2%
New School Facilities	0	12,000,000	12,000,000	
Adjacent Ways	2,200,000	3,300,000	1,100,000	50.0%
Debt Service	11,209,631	16,745,188	5,535,557	49.4%
School Plant Fund	200,000	300,000	100,000	50.0%
Auxiliary Operations	1,400,000	1,450,000	50,000	3.6%
Bond Building	3,000,000	36,000,000	33,000,000	1100.0%
Food Service	4,500,000	5,600,000	1,100,000	24.4%
Other	14,800,500	16,263,500	1,463,000	9.9%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	16,976,283	19,028,132
Gifted Education	1,010,000	1,200,000
Remedial Education	700	1,000
ELL Incremental Costs	527,194	530,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	51,310	52,000
Career Education (non-CTED)	5,000	5,000
Career Technical Education (CTED)	1,537,253	2,000,000
TOTAL	20,107,740	22,816,132

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators		48	48	1 to	262.8
Teachers	3	735	738	1 to	17.1
Other		64	64	1 to	197.1
Subtotal	3	847	850	1 to	14.8
Classified --					
Managers, Supervisors, Directors		21	21	1 to	600.7
Teachers Aides		255	255	1 to	49.5
Other		555	555	1 to	22.7
Subtotal	0	831	831	1 to	15.2
TOTAL	3	1,678	1,681	1 to	7.5
Special Education --					
Teacher	1	115	116	1 to	19.4
Staff	4	220	224	1 to	10.1

DATA ENTRY SHEET

FY 2024 LEGISLATIVE AMOUNTS

Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)	
0.5 mile or less OR more than 1.0 mile	\$2.89
More than 0.5 mile through 1.0 mile	\$2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) A.R.S. §41-1276(I), as amended by Laws 2023, Ch.142, §9	1.6549

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total	Check box for Type 03 districts
1. FY 2022 100th-Day ADM				11,917.6757	
2. FY 2023 100th-Day ADM	79.0470	7,757.0481	4,272.7771	12,108.8722	
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3. FY 2024 Estimated Non-AOI Student Count	80.1065	7,755.3653	4,414.5376	12,250.0094	
4. FY 2024 Estimated AOI Full-Time Student Count		0.0318	1.1944	1.2262	
5. FY 2024 Estimated AOI Part-Time Student Count		3.9840	22.3198	26.3038	
6. Total FY 2024 Estimated Student Count	80.1065	7,759.3811	4,438.0518	12,277.5394	

STUDENT COUNT BY CATEGORY

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	3,038.3162			
8. K-3	3,038.6162			
9. ELL	273.2738			
10. HI	14.4775			
11. MD-R, A-R, and SID-R	229.6134			
12. MD-SC, A-SC, and SID-SC	60.6652			
13. MD-SSI	9.0600			
14. OI-R	9.9600			
15. OI-SC	14.7175			
16. P-SD	5.5540			
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,006.0158			*School aged students only
18. ED-P	6.5600			
19. MOID	19.4600			
20. VI	16.4750			
21. G	1,211.0000			
22. FRPL	6,343.1558			
23. Total Add-on Count (lines 7 through 21)	16,296.9204	0.0000	0.0000	

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)

K-89-12

1.Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2.Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0122
5. FY 2022 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$43,300.00
6. FY 2022 actual federal audit expenditures from all funds	\$4,350.00
7. FY 2022 actual total audit expenditures from all funds (line 6 plus line 7)	\$47,650.00

TRANSPORTATION (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2023 Approved Daily Route Miles	11,587.00
2. Number of Eligible Students Transported in FY 2023	4,483.00
3. FY 2023 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2023 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2022 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2023 to Transport Pupils w/Disabilities for Extended School Year	2,709.00

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for Remote Instructional Time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

ASSESSED PROPERTY VALUATIONS

4. 2023 Primary Net Assessed Valuation (AV)	\$1,457,227,378
5. 2023 Primary Net Assessed Valuation (AV2)	
6. 2023 Salt River Project (SRP) Valuation	
7. 2023 Government Property Lease Excise Tax Assessed Valuation	

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

8. Adjustments to the General Budget Limit (from FY 2023 BUDG75, leave blank for budget adoption)

9. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)

10. FY 2023 M&O Fund Actual Expenditures (if any) for:

a. Special Program Override

b. Desegregation (A.R.S. §15-910)

DATA ENTRY SHEET

c.	Tuition Out Debt Service	
d.	Dropout Prevention Programs	
e.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f.	Performance Pay (A.R.S. §15-920)	
11.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DISTRICTS RECEIVING FEDERAL IMPACT AID REVENUES (A.R.S. §15-905.R):

12.	FY 2024 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2023 Ending Cash Balance in the Impact Aid Fund	

DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):

17.	<div><input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 18 below.</div>	
18.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY
19.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	

DISTRICTS NEEDING BSL ADJUSTMENT DUE TO TUITION LOSS (A.R.S. §§15-954 and 15-902.01):

	Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.	
20.	Base year - the fiscal year before the other district began to offer instruction	FY
21.	Base year Attending ADM Grades 9-12	
22.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously	
23.	Tuition received in base year	
24.	Tuition received in fiscal year after base year	
25.	<div><input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450</div>	
26.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)	
27.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)	

TYPE 03 DISTRICT INFORMATION

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-961.D, as amended by Laws 2023, Ch. 142, Sec. 6)	
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ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)

1.	<div><input type="checkbox"/> Check box if the district offers instruction in grades 9-12. Accommodation districts only. Only accommodation districts with a student count of more than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of more than 100 in grades 9-12, should complete lines 2 through 4.</div>	
2.	Maintenance & Operation (M&O) Fund FY 2023 ending cash balance	
3.	10% of the FY 2024 RCL calculated using the district's 2023 ADM	
4.	Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:

K-3

\$ 906,966.81

K-3 Reading

\$ 604,584.51
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)

\$ 0.00

CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws 2

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2024 Student Count (2023 ADM): .001 - 99.999		
DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2024 Student Count (2023 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	- 0.0000	- 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2024 Student Count (2023 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	- 0.0000	- 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2024 Student Count (2023 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 549.45	\$ 600.86

CALCULATION OF MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2023 latest revised Budget, page 7, line 11)	\$ 104,952,272.00
2. Adjustments to the GBL (from FY 2023 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 104,952,272.00
4. Budgeted M&O expenditures (from FY 2023 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 104,952,272.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 104,952,272.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 104,952,272.00
8. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$ 100,495,922.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 4,456,350.00

Note: For lines 10.a through 10.f the FY 2023 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2023 Actual Expenditures:	FY 2023 Budget	Actual	Unexpended Budget
a. Special Program Override	\$ 0.00	\$ 0.00	= \$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	= \$ 0.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	= \$ 0.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	= \$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	= \$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	= \$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			= \$ 0.00
11. FY 2023 M&O Fund Balance at the end of the fiscal year (If the district does not have a FY budget balance to carry forward.)			\$ 4,456,350.00

CALCULATIONS

12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2023 M&O Fund ending cash balance)	- \$	0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)	= \$	4,456,350.00
14. Accommodation District Cash Balance Carryforward		
<u>a.</u> M&O Fund cash balance as of June 30, 2023	\$	0.00
b. Actual Budget Balance Carryforward	- \$	0.00
c. Remaining M&O Cash Balance	= \$	0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:		
a. The amount on line 14.c or	\$	0.00
<u>b.</u> 10% of the FY 2024 RCL calculated using the district's 2023 ADM	\$	0.00
<u>c.</u> Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	+ \$	0.00
d. Result (line 15.b plus line 15.c)	= \$	0.00
e. The lesser of line 15.a or 15.d	\$	0.00

CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)

<u>1.</u> FY 2024 Impact Aid Revenue	\$	0.00
<u>2.</u> Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$	0.00
3. TRCL/TSL Difference	\$	0.00
<u>4.</u> Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	- \$	0.00
<u>5.</u> Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	- \$	0.00
<u>6.</u> FY 2023 Ending Cash Balance in the Impact Aid Fund	+ \$	0.00
7. FY 2024 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	= \$	0.00

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2024, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on page 7, line 3(a). **For purposes of small school adjustment, the FY 2024 student count is the 2023 ADM.**

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		
a. Phase down base		\$ 150,000.00
b. FY 2024 K-8 student count		
c. Small school student count limit	-	0.0000
d. Student count above the small school limit	=	125.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	=	0.0000
f. Weighted student count above small school limit	x	0.0000
g. Base Level Amount	=	0.0000
h. Phase down reduction factor	x	0.00
i. Grades K-8 small school adjustment phase down limit	-	\$ 0.00
		\$ 0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		
a. Phase down base		\$ 350,000.00
b. FY 2024 9-12 student count		
c. Small school student count limit	-	0.0000
d. Student count above the small school limit	=	100.0000
e. Adjusted Support Level Weight (See Table II at right for calculation)	=	0.0000
f. Weighted student count above small school limit	x	0.0000
g. Base Level Amount	=	0.0000
h. Phase down reduction factor	x	0.00
i. Grades 9-12 small school adjustment phase down limit	-	\$ 0.00
		\$ 0.00
<u>3.</u> For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$ 0.00
4. Allowable Small School Adjustment, subject to an election		\$ 0.00
5. 10% of the District's Total RCL		\$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$ 0.00

CALCULATION OF MAXIMUM OVERRIDE FOR A DISTRICT NO LONGER ELIGIBLE FOR A SMALL SCHOOL ADJUSTMENT

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2024, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2024 student count is the 2023 ADM.**

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:		
a. FY 2024 K-8 student count		0.0000
b. Small school student count limit	-	125.0000
c. Student count above the small school limit	=	0.0000
d. Phase-down factor	x	0.0045
e. Result	=	0.0000
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e)		0.0000
g. K-8 Revenue Control Limit	x	0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)		\$ 0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:		
a. FY 2024 9-12 student count		0.0000
b. Small school student count limit	-	100.0000
c. Student count above the small school limit	=	0.0000
d. Phase-down factor	x	0.0065
e. Result	=	0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)		0.0000
g. K-8 Revenue Control Limit	x	0.00

CALCULATIONS

h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)	\$0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	\$0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	\$0.00
5. 10% of the District's Total RCL	\$0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$0.00

CALCULATION OF ADJUSTMENT FOR TUITION LOSS AND STUDENT REVENUE
LOSS PHASE-DOWN (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1. Base Year Attending ADM Grades 9-12	0.00
2. Factor of 5%	x0.05
3. ADM loss required to qualify	=0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year	0.00
6. Tuition received in fiscal year after base year	-0.00
7. Tuition loss (If result is less than zero, zero is entered)	=0.00
8. BSL Adjustment for the first year after the base year	first year factor x0.75=0.00
9. BSL Adjustment for the second year after the base year	second year factor x0.50=0.00
10. BSL Adjustment for the third year after the base year	third year factor x0.25=0.00
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)	0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:	
a. By \$650,000 for the first year of the loss.	\$0.00
b. By \$600,000 for the second year following the loss.	\$0.00
c. By \$500,000 for the third year following the loss.	\$0.00
d. By \$300,000 for the fourth year following the loss.	\$0.00
e. By \$100,000 for the fifth year following the loss.	\$0.00
13. A union high school district may increase the BSL:	
a. By \$100,000 if it loses at least 50 students in the first year.	\$0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$0.00
c. By \$325,000 if it loses an additional 50 students in the third year.	\$0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$0.00

ADDITIONAL STATE AID TO EDUCATION (ASAE) INFORMATION FOR DEPARTMENT OF REVENUE (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$0.00
2. Adjustment for Tuition Loss	\$0.00
3. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$0.00
4. Vocational M&O Expenses (from page 1, line 28)	\$0.00
5. Adjacent Ways (from TNT Work Sheet, line 12)	\$1,100,000.00
6. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election)	\$0.00

Marana Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not IsolatedDistrict Page:1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	80.1065	0.0000	0.0000	1.4500	116.1544	0.0000	0.0000
K-8,UE	7,755.3653	0.0318	3.9840	1.1580	8,980.7130	0.0368	4.6135
9-12	4,414.5376	1.1944	22.3198	1.2680	5,597.6337	1.5145	28.3015
Regular Education Unweighted ADM	12,250.0094	1.2262	26.3038				
Total of Unweighted ADM			12,277.5394				
Regular Education Weighted ADM					14,694.5011	1.5513	32.9150
Total of Weighted ADM							14,728.9674

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	273.2738	0.0000	0.0000	0.1150	31.4265	0.0000	0.0000
K-3	3,038.6162	0.0000	0.0000	0.0600	182.3170	0.0000	0.0000
K-3 (Reading)	3,038.3162	0.0000	0.0000	0.0400	121.5326	0.0000	0.0000
HI	14.4775	0.0000	0.0000	4.7710	69.0722	0.0000	0.0000
MD-R, A-R, SID-R	229.6134	0.0000	0.0000	6.0240	1,383.1911	0.0000	0.0000
MD-SC, A-SC, SID-SC	60.6652	0.0000	0.0000	5.9880	363.2632	0.0000	0.0000
MD-SSI	9.0600	0.0000	0.0000	7.9470	71.9998	0.0000	0.0000
OI-R	9.9600	0.0000	0.0000	3.1580	31.4537	0.0000	0.0000
OI-SC	14.7175	0.0000	0.0000	6.7730	99.6816	0.0000	0.0000
P-SD	5.5540	0.0000	0.0000	3.5950	19.9666	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,006.0158	0.0000	0.0000	0.2920	585.7566	0.0000	0.0000
ED-P	6.5600	0.0000	0.0000	4.8220	31.6323	0.0000	0.0000
MOID	19.4600	0.0000	0.0000	4.4210	86.0327	0.0000	0.0000
VI	16.4750	0.0000	0.0000	4.8060	79.1789	0.0000	0.0000
G	1,211.0000	0.0000	0.0000	0.0070	8.4770	0.0000	0.0000
FRPL	6,343.1558	0.0000	0.0000	0.0220	139.5494	0.0000	0.0000
Group B - Add On Unweighted ADM	16,296.9204	0.0000	0.0000				
Total Unweighted Group B Add On			16,296.9204				
Group B - Add On Weighted ADM					3,304.5312	0.0000	0.0000
Total Weighted Group B Add On							3,304.5312

Marana Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not IsolatedDistrict Page:2 of 5

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		14,694.5011		1.5513		32.9150
Group B - Add On Weighted ADM	+	3,304.5312	+	0.0000	+	0.0000
Total ADM	=	17,999.0323	=	1.5513	=	32.9150
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	17,999.0323	=	1.4738	=	27.9777

District Name		Marana Unified School District		County		Pima		CTD Number		100206000	
				Version				Revised #2			
Total Weighted ADM						18,028.483836					
Base Level Amount (FY24)						x		\$4,914.71			
Total Weighted ADM x Base Level Amount										\$88,604,769.79	
Calculated Teachers Experience Index (FY23)		1.0122									
Applied Teachers Experience Index (FY24)						x		1.0122			
(1.0000 or Calculated Teachers Experience Index)											
Pre-Adjusted Base Support Level										\$89,685,747.98	
Base Support Level Adjustments											
Audit Service Expense		+						\$43,300.00			
Increase for Tuition Loss Adjustment		+						\$0.00			
Increase for Student Revenue Loss Phase-Down		+						\$0.00			
Adjustment for Remote Instructional Time calculated by ADE		+						\$0.00			
Total Base Support Level Adjustments										\$43,300.00	
Adjusted Base Support Level										\$89,729,047.98	

Marana Unified School District

Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated				District Page:		3 of 5	
<u>Calculation Transportation Support Level (TSL)</u>				<u>Calculation For District Support Level (DSL)</u>			
(Miles, Eligible Students, Bus Passes and Bus Tokens)				FY24 Adjusted Base Support Level (BSL) \$89,729,047.98			
Approved Daily Route Miles				FY24 Consolidation or Unification Assistance + \$0.00			
Eligible Students Transported (FY23) 4,483.00				FY24 Transportation Support Level (TSL) + \$7,120,346.74			
Daily Route Miles Per Eligible Student (FY23) 2.5847				FY24 District Support Level (DSL) \$96,849,394.72			
Total Approved Daily Route Miles 11,587.00							
State Support Level Per Route Mile x \$2.89							
Instruction Days x 180				<u>Calculation For Revenue Control Limit (RCL)</u>			
To and From School Support Level \$6,027,557.40				FY24 Adjusted Base Support Level (BSL) \$89,729,047.98			
Activity Trip Level Factor x 0.18				FY24 Consolidation or Unification Assistance + \$0.00			
Activity Trip Support Level \$1,084,960.33				FY24 Transportation Revenue Control Limit (TRCL) + \$8,011,884.55			
Handicapped Extended School Year Mileage (FY23) 2,709.00				FY24 Revenue Control Limit (RCL) \$97,740,932.53			
State Support Level Per Route Mile x 2.89							
Handicapped Extended School Year Support Level \$7,829.01				FY24 Lesser of DSL/RCL		\$96,849,394.72	
Annual Expenditures For:							
Districts (FY23) Bus Passes \$0.00 Bus Tokens \$0.00 \$0.00							
FY24 Transportation Support Level (TSL) \$7,120,346.74							
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>							
FY23 Transportation Revenue Control Limit (TRCL) \$7,686,089.90							
Change:							
FY24 TSL \$7,120,346.74							
FY23 TSL - \$6,794,552.09							

District Name	Marana Unified School District		County	Pima		CTD Number	100206000	
						Version	Revised #2	
	Difference:	\$	\$325,794.65					
Preliminary FY24 TRCL					\$8,011,884.55			
120% of FY24 TSL			\$8,544,416.09					
FY24 Transportation Revenue Control Limit (TRCL)					\$8,011,884.55			

Marana Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not IsolatedDistrict Page:4 of 5

District Additional Assistance (DAA) Calculations		PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY23 District ADM		79.0470	7,757.0481	4,272.7771	0.0000	
DAA Per ADM	x	\$549.45	\$549.45	\$600.86	\$0.00	
Preliminary DAA	=	\$43,432.37	\$4,262,110.08	\$2,567,340.85	\$0.00	\$6,872,883.30
(*For Type 03 High School Only, Per Student Count Factor at 50%)						
DAA Growth Factor						
FY23 District ADM		12,108.8722				
FY22 District ADM	/	11,917.6757				
FY24 Calculated DAA Growth Factor	=	1.0160	x	1.0000000000	x	1.0000000000
FY24 Applied DAA Growth Factor						
(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)						
District DAA		\$43,432.37	\$4,262,110.08	\$2,567,340.85	\$0.00	\$6,872,883.30
DAA For High School Textbooks						
FY23 District High School ADM				4,272.7771		
Support Level Amount For Textbooks				\$84.93		
DAA For High School Textbooks						\$362,886.96
Pre-Adjusted DAA Base Allocation						
Type 03 Transported 9-12		\$0.00	\$0.00			\$0.00
Total DAA Adjustments		\$0.00	\$0.00			\$0.00
Adjusted FY24 DAA Base Allocation		\$4,305,542.45	\$2,930,227.81			\$7,235,770.26

Marana Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not IsolatedDistrict Page:5 of 5

Equalization Base for Lesser of DSL/RCL		Weighted ADM	Percentage	Lesser of DSL or RCL	FY24 DSL/RCL Allocation
PSD-8		9,101.5177	61.7933184200%	x \$96,849,394.72	\$59,846,454.87
9-12		5,627.4497	38.2066815800%	x \$96,849,394.72	+ \$37,002,939.85
Total		14,728.9674			\$96,849,394.72

District Name		Marana Unified School District		County		Pima		CTD Number		100206000	
								Version		Revised #2	
Equalization Assessed Valuation		PSD-8		9 -12				Total			
Primary Assessed Valuation 1 (NAV1)		\$1,457,227,378.00		\$1,457,227,378.00							
Primary Assessed Valuation 2 (NAV2)		\$0.00		\$0.00							
SRP Assessed Valuation		\$0.00		\$0.00							
GPLET Assessed Valuation		\$0.00		\$0.00							
Equalization Assessed Valuation		\$1,457,227,378.00		\$1,457,227,378.00							
		/ 100		/ 100							
		\$14,572,273.78		\$14,572,273.78							
Qualifying Tax Rate		x 1.6549000000		x 1.6549000000							
FY24 Qualifying Levy		\$24,115,655.88		\$24,115,655.88						\$48,231,311.76	

Calculation of Equalization Assistance

		PSD-8		9-12		Total	
DSL/RCL Allocation		\$59,846,454.87		\$37,002,939.85		\$96,849,394.72	
Adjusted CY DAA Base Allocation		+ \$4,305,542.45		+ \$2,930,227.81		+ \$7,235,770.26	
FY24 Equalization Base		\$64,151,997.32		\$39,933,167.66		\$104,085,164.98	
FY24 Applied Qualifying Levy		- \$24,115,655.88		- \$24,115,655.88		- \$48,231,311.76	
FY24 Equalization Assistance		\$40,036,341.44		\$15,817,511.78		\$55,853,853.22	