Agenda Item No.: J.1

MARANA
UNIFIED SCHOOL DISTRICT

Governing Board Agenda Item

Meeting Date:	September 3, 2026
From:	Thomas Bogart, Chief Financial Officer
Subject:	FY27 District Expenditure Budget Revision #1
Priority:	To plan for future needs in a proactive, accountable manner

Consent [] Action [X] Discussion []

Background:

Statute dictates a school district must propose and adopt an annual school budget prior to July 15th. The District has the opportunity to reflect true student enrollment through revisions throughout the year until May 15th unless the District adopts the budget on Draft Forms. In this case, the District must revise the budget on final forms by September 15th. In addition, Districts may be required to, by the Arizona Department of Education (ADE), in December if the Adopted Budget is significantly different than ADE's projections. This revised budget is due to the District adopting its FY27 budget on Draft Forms.

This budget is largely the same as the budget adopted at the July Special Board meeting. The total aggregate school district budget increased $129,982 to $153,073,299. This is primarily due to three factors:

- Reduction due to carryforward corrections from FY26 (~$400K)
- Reduction of student enrollment for FY27 (~$950K)
- Addition of the one-time State funding
    - $326,604 (Free and Reduced Lunch)
    - $878,475 (State Aid Supplement)
    - $272,446 (District Additional Assistance)

Recommended Motion:

I move that the Governing Board approve the 2026-2027 School District Annual Expenditure Budget Revision #1, as presented.

Approved for transmittal to the Governing Board: ______________________
Dr. Daniel Streeter, Superintendent

Questions should be directed to: Thomas Bogart, Chief Financial Officer
Phone: (520) 682-4749

District Name Marana Unified School District #6 **County** Pima Instructions **CTD number** 100206000

FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed	11-Jun-26
Adopted	July 13, 2026
Revised	September 3, 2026
	Date

District website link of posted budget www.maranausd.org

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by September 4, 2026.
Date

Superintendent signature Business Manager signature

Dr. Daniel Streeter Thomas Bogart
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Thomas Bogart

Telephone: 520-682-4749 Email: T.N.Bogart@maranausd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 177,052,226
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 43,700,133
Intermediate	2000	$ 50,000
State	3000	$ 92,118,184
Federal	4000	$ 17,075,000
TOTAL		$ 152,943,317

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.2747	3.1681
Secondary Tax Rates:		
M&O Override	1.1247	1.0658
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0779	1.1317
CTED		
Desegregation		
Total Secondary Tax Rate	2.2026	2.1975

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted expenditures	Budgeted carryforward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 11)	$ 126,958,747	$ 200,000	$ 127,158,747
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 4,339,552	$ 4,500,000	$ 8,839,552
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 17,075,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 153,073,299

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2027 (budget year) $ 64,452
2. Average salary of all teachers employed in FY 2026 (prior year) $ 63,188
3. Increase in average teacher salary from the prior year $ 1,264
4. Percentage increase 2%

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

Comments on average salary calculation (optional): All certified employees received a 2% salary increase on their base pay in FY27.

District name Marana Unified School District #6 **County** Pima **CTD number** 100206000 **Version** Revised #1

Fund 001 (M&O) Maintenance and Operation (M&O) Fund

Instructions **Expenditures**		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	647.20	650.00	35,157,892	10,344,564	1,025,523	288,069	12,615	46,152,651	46,828,663	1.5%	1.
2000 Support services												
2100 Students	2.	101.00	105.00	4,387,138	1,466,615	353,065	60,261	5,610	6,186,667	6,272,689	1.4%	2.
2200 Instructional staff	3.	50.00	50.00	3,038,644	836,363	50,294	10,410	1,127	3,877,257	3,936,838	1.5%	3.
2300 General administration	4.	10.00	10.00	1,169,438	320,994	321,156	8,868	33,097	1,830,623	1,853,553	1.3%	4.
2400 School administration	5.	86.00	86.00	5,665,381	1,741,768	191,420	91,369	14,969	7,643,266	7,704,907	0.8%	5.
2500 Central services	6.	38.00	38.00	2,039,180	711,855	773,258	177,753	75,898	3,737,960	3,777,944	1.1%	6.
2600 Operation & maintenance of plant	7.	116.00	116.00	3,732,683	1,460,362	6,250,000	2,000,000	4,710	13,374,565	13,447,755	0.5%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of noninstructional services	9.	10.00	10.00	289,627	119,893		2,426		406,267	411,946	1.4%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	330,452	48,596			5,520	378,089	384,568	1.7%	10.
620 School-sponsored athletics	11.	0.00	0.00	763,025	112,210	71,813	29,638	38,086	999,811	1,014,772	1.5%	11.
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	110,170	43,601				151,611	153,771	1.4%	13.
Regular education subsection subtotal (lines 1-13)	14.	1,058.20	1,065.00	56,683,630	17,206,821	9,036,529	2,668,794	191,632	84,738,767	85,787,406	1.2%	14.
200 and 300 Special education												
1000 Instruction	15.	543.00	543.00	15,927,770	5,351,780	348,762	50,836		21,366,839	21,679,148	1.5%	15.
2000 Support services												
2100 Students	16.	53.00	53.00	4,188,786	1,122,405	235,656	28,468		5,493,182	5,575,315	1.5%	16.
2200 Instructional staff	17.	31.00	31.00	1,248,291	387,919	140,246	11,464	1,820	1,765,264	1,789,740	1.4%	17.
2300 General administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central services	20.	0.00	0.00			7,465			7,465	7,465	0.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	1,000	188		6,001	2,575	9,764	9,764	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	627.00	627.00	21,365,847	6,862,292	732,129	96,769	4,395	28,642,514	29,061,432	1.5%	24.
400 Pupil transportation	25.	241.00		5,904,866	2,278,041	1,612,614	1,821,108		12,141,629	11,616,629	-4.3%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	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	0.0%	28.
550 K-3 Reading program	29.	5.00	5.00	364,409	114,392	13,363	1,026	90	486,135	493,280	1.5%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	1,931.20	1,697.00	84,318,752	26,461,546	11,394,635	4,587,697	196,117	126,009,045	126,958,747	0.8%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								200,000	200,000		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,931.20	1,697.00	84,318,752	26,461,546	11,394,635	4,587,697	196,117	126,209,045	127,158,747	0.8%	32.

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

District name Marana Unified School District #6 **County** Pima **CTD number** 100206000 **Version** Revised #1

Instructions

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	24,021,905	24,440,823	1.
2. Gifted education	1,250,000	1,250,000	2.
3. Remedial education	5,000	5,000	3.
4. ELL incremental costs	663,609	663,609	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	52,000	52,000	6.
7. Career education (non-CTED)	500,000	500,000	7.
8. Career technical education (CTED)	2,150,000	2,150,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	28,642,514	29,061,432	9.
10. IEP required pupil transportation costs coded within Program 400	2,350,000	2,350,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 21

Staff-pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	56,925
All funds - federal	*6330*	4,950

FY 2027 performance pay (A.R.S. Section 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) $ 155,803

(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)]

District name Marana Unified School District #6 | County Pima | CTD number 100206000 | Version Revised #1

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals: Prior FY 2026	Totals: Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	11,306,975	1,350,000					11,593,575	12,656,975	9.2%	1.
2100 Support services - students	2.	600,000	75,000					675,000	675,000	0.0%	2.
2200 Support services - instructional staff	3.	600,000	75,000					675,000	675,000	0.0%	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.
Budgeted expenditures (lines 1-8)	9.	12,506,975	1,500,000	0	0	0	0	12,943,575	14,006,975	8.2%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							201,277	200,000		10.
Total budget limit expenditures (lines 9-10)	11.	12,506,975	1,500,000	0	0	0	0	13,144,852	14,206,975	8.1%	11.

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	13,144,852
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	12,362,991
Unexpended budget balance (line 12 minus 13)	14.	781,861
Interest earned in the Classroom Site Fund in FY 2026	15.	41,933
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	13,383,181
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	14,206,975

(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 11 cannot exceed the respective amounts on this line.

District name Marana Unified School District #6 **County** Pima **CTD number** 100206000 **Version** Revised #1

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		850,000		1,500,000				2,278,853	2,350,000	3.1%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		45,344	325,000	32,000				402,148	402,344	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			630,000	55,000				680,876	685,000	0.6%	4.
2600 Operation & maintenance of plant	5.			45,000	185,000				227,902	230,000	0.9%	5.
2700 Student transportation	6.			5,600	6,000				11,618	11,600	-0.2%	6.
3000 Operation of noninstructional services (5)	7.			15,000	2,200				16,704	17,200	3.0%	7.
4000 Facilities acquisition and construction	8.							634,408	684,081	634,408	-7.3%	8.
5000 Debt service	9.					9,000			8,239	9,000	9.2%	9.
Budgeted expenditures (lines 2-9)	10.	0	895,344	1,020,600	1,780,200	9,000	0	634,408	4,310,421	4,339,552	0.7%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								4,457,760	4,500,000		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	895,344	1,020,600	1,780,200	9,000	0	634,408	8,768,181	8,839,552	0.8%	12.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	$ 100,000
6642 Textbooks	100,000
6643 Instructional aids	750,000
673X Furniture and equipment	900,000
673X Vehicles	200,000
673X Tech hardware & software	1,828,000

(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)] ____________

(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. $ 125,000

(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 ____________.

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B)]

Instructions		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
Expenditures		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	4,310,421	4,339,552	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000	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.	1,360,421	1,349,182	10,000,000	8,000,000	5,000,000	1,000,000	3,750,000	3,750,000	4.
6655 Short-term noninstructional software subscription	5.	100,000	100,000	0		0		0		5.
6710 Land and improvements	6.	0		250,000		0		750,000	750,000	6.
6720 Buildings and improvements	7.	0		6,000,000	2,500,000	1,000,000	250,000	0		7.
673X Furniture and equipment	8.	900,000	900,000	5,000,000	2,000,000	1,000,000	250,000	0		8.
673X Vehicles	9.	200,000	200,000	2,000,000	250,000	0		0		9.
673X Technology hardware & software	10.	1,750,000	1,828,000	16,906,325	1,000,000	0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	4,310,421	4,377,182	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	500,000	500,000	8,000,000	2,500,000			0		14.
New construction	15.	50,000	50,000	9,000,000	8,000,000	5,000,000	0	0		15.
Other	16.	3,760,421	3,827,182	23,156,325	3,250,000	2,000,000	1,500,000	4,500,000	4,500,000	16.
Total (lines 14-16, must equal line 13)	17.	4,310,421	4,377,182	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000	17.

(1) Lines 2-12 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 2027 $ 1,250,000

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, Line 1

District name Marana Unified School District #6 **County** Pima **CTD number** 100206000 **Version** Revised #1

Special projects

Instructions

Federal projects FTE & expenditures

		FTE Prior FY	FTE Budget FY	Total all functions Prior FY	Total all functions Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	42.00	42.00	2,000,000	2,000,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6.00	6.00	600,000	600,000	2.
3.	160 ESEA Title IV - 21st Century Schools	2.00	2.00	700,000	700,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	1.00	1.00	45,000	45,000	5.
6.	200 ESEA Title VII - Indian Education	1.00	1.00	40,000	40,000	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	33.00	33.00	3,150,000	3,150,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	50,000	50,000	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	300,000	300,000	12.
13.	280 ESEA Title X - Homeless Education	1.00	1.00	90,000	90,000	13.
14.	290 Medicaid Reimbursement	0.00	0.00	4,500,000	4,500,000	14.
15.	349 National Forest Fees	0.00	0.00	0	0	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	600,000	600,000	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	5.00	5.00	5,000,000	5,000,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	91.00	91.00	17,075,000	17,075,000	21.
	State projects FTE & expenditures					
22.	400 Vocational education	0.00	0.00	200,000	200,000	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0	0	28.
29.	456 College credit exam incentives	0.00	0.00	90,000	90,000	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	4.00	4.00	750,000	750,000	31.
32.	Total State project funds (lines 22-31)	4.00	4.00	1,040,000	1,040,000	32.
33.	Total special projects (lines 21 and 32)	95.00	95.00	18,115,000	18,115,000	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	600,000	650,000	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	140,000	140,000	3.
4.	Instructional improvement programs (M&O purposes)	400,000	400,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,140,000	1,190,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	300,000	300,000	4.
5.	510	Food Service	6,450,000	6,450,000	5.
6.	515	Civic Center	1,600,000	1,600,000	6.
7.	520	Community School	250,000	250,000	7.
8.	525	Auxiliary Operations	1,500,000	1,500,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	1,000,000	1,000,000	9.
10.	530	Gifts and Donations	3,500,000	3,500,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	20,000	20,000	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	500,000	500,000	14.
15.	555	Textbooks	10,000	10,000	15.
16.	565	Litigation Recovery	50,000	50,000	16.
17.	570	Indirect Costs	250,000	250,000	17.
18.	575	Unemployment Insurance	200,000	200,000	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	250,000	250,000	20.
21.	590	Grants and Gifts to Teachers	0	0	21.
22.	595	Advertisement	7,000	7,000	22.
23.	596	Career Technical Education	2,000,000	2,000,000	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	100,000	100,000	27.
28.	665	Energy and Water Savings	2,350,000	2,350,000	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	8,000,000	8,000,000	30.
31.	700	Debt Service	22,000,000	22,000,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	1,250,000	1,250,000	33.
34.	Other	______	150,000	150,000	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0		1.
2.	955	Intergovernmental Agreements	0		2.
3.	9__	OPEB	0		3.
4.	950	Chromebook Insurance______	250,000	250,000	4.

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

District name Marana Unified School District #6 County Pima CTD number 100206000

Version Revised #1

Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)

Instructions

			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 108,826,883	$ 108,826,883	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 7,316,098		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 7,316,098	3,250,000	4,066,098
*3.	FY 2027 override authorization (A.R.S. Sections 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)			
(a)	Maintenance and Operation		16,010,932	
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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)			
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		45,526	
(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 2025 (A.R.S. Section 15-910.M, 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 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (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		(2,179,673)	
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment			
(e)	ADM/Transportation audit adjustment			
(f)	Other:			
10.	Estimated Allocation of Additional Funding (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement		878,475	
(b)	Onetime district additional assistance supplement			272,446
(c)	Onetime FRPL group B weight supplement		326,604	
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 127,158,747	
12.	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)			$ 4,338,544

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

District name	Marana Unified School District #6	**County**	Pima
CTD number	100206000	**Version**	Revised #1

Instructions

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$ 8,768,181
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 2026 capital expenditures (line 1 + 2)	$ 8,768,181
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 8,768,181
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 8,768,181
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 4,345,101
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 4,423,080
8.	Interest earned in Fund 610 in FY 2026	$ 77,928
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 2027 (A.R.S. section 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)	$ 4,338,544
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 8,839,552

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

District name Marana Unified School District #6 **County** Pima **CTD number** 100206000 **Version** Revised #1

Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)

Instructions

English Language Learners Supplement **Expenditures**		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional staff	3.	0.00								0	0	0.0%	3.
2300 General administration	4.	0.00								0	0	0.0%	4.
2400 School administration	5.	0.00								0	0	0.0%	5.
2500 Central services	6.	0.00								0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%	7.
2700 Student transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional staff	13.	0.00								0	0	0.0%	13.
2300 General administration	14.	0.00								0	0	0.0%	14.
2400 School administration	15.	0.00								0	0	0.0%	15.
2500 Central services	16.	0.00								0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%	17.
2700 Student transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%	20.

Summary of School District Revised Expenditure Budget

CTD number 100206000
Version Revised #1

I certify that the budget of **Marana Unified School** District, **Pima** County for fiscal year 2027 was officially revised by the Governing Board on, **September 3, 2026**, and that the complete Revised Expenditure Budget may be reviewed by contacting **Thomas Bogart** at the District office, telephone **520-682-4749** during normal business hours.

Kathryn Mikronis
President of the Governing Board

Instructions

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	0.0000	0.0000	0.0000

2. Tax rates:	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.2747	3.1681
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	2.2026	2.1975

3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	126,958,747	200,000	127,158,747
Classroom Site Fund	14,006,975	200,000	14,206,975
Unrestricted Capital Outlay Fund	4,339,552	4,500,000	8,839,552

4. Average teacher salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2027 (budget year)	64,452
2. Average salary of all teachers employed in FY 2026 (prior year)	63,188
3. Increase in average teacher salary from the prior year	1,264
4. Percentage increase	2%

Comments on average salary calculation (optional): All certified employees received a 2% salary increase on their base pay in FY27.

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	44,826,444	45,502,456	1,326,207	1,326,207	46,152,651	46,828,663	1.5%
2000 Support services							
2100 Students	5,811,177	5,853,753	418,936	418,936	6,230,113	6,272,689	0.7%
2200 Instructional staff	3,845,518	3,875,007	61,831	61,831	3,907,349	3,936,838	0.8%
2300, 2400, 2500 Administration	11,524,061	11,648,616	1,687,788	1,687,788	13,211,849	13,336,404	0.9%
2600 Oper./maint. of plant	5,119,855	5,193,045	8,254,710	8,254,710	13,374,565	13,447,755	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	403,841	409,520	2,426	2,426	406,267	411,946	1.4%
610 School-sponsored cocurric. activities	372,569	379,048	5,520	5,520	378,089	384,568	1.7%
620 School-sponsored athletics	860,274	875,235	139,537	139,537	999,811	1,014,772	1.5%
630, 700, 800, 900 Other programs	151,611	153,771	0	0	151,611	153,771	1.4%
Regular education subsection subtotal	72,915,350	73,890,451	11,896,955	11,896,955	84,812,305	85,787,406	1.1%
200 and 300 Special education							
1000 Instruction	20,967,241	21,279,550	399,598	399,598	21,366,839	21,679,148	1.5%
2000 Support services							
2100 Students	5,229,058	5,311,191	264,124	264,124	5,493,182	5,575,315	1.5%
2200 Instructional staff	1,611,734	1,636,210	153,530	153,530	1,765,264	1,789,740	1.4%
2300, 2400, 2500 Administration	0	0	7,465	7,465	7,465	7,465	0.0%
2600 Oper./maint. of plant	1,188	1,188	8,576	8,576	9,764	9,764	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	27,809,221	28,228,139	833,293	833,293	28,642,514	29,061,432	1.5%
400 Pupil transportation	8,707,907	8,182,907	3,433,722	3,433,722	12,141,629	11,616,629	-4.3%
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	471,656	478,801	14,479	14,479	486,135	493,280	1.5%
Budgeted expenditures	109,904,134	110,780,298	16,178,449	16,178,449	126,082,583	126,958,747	0.7%
Maintained for spending after FY 2027 (budgeted carryforward)					200,000	200,000	
Total budget limit expenditures	109,904,134	110,780,298	16,178,449	16,178,449	126,282,583	127,158,747	0.7%

Summary of School District Revised Expenditure Budget (Concl'd)

CTD number	100206000
Version	Revised #1

Total expenditures by fund

Fund	Budgeted expenditures Prior FY	Budgeted expenditures Budget FY	$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
Maintenance & Operation	126,009,045	126,958,747	949,702	0.8%
Instructional Improvement	1,140,000	1,190,000	50,000	4.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,943,575	14,006,975	1,063,400	8.2%
Federal Projects	17,075,000	17,075,000	0	0.0%
State Projects	1,040,000	1,040,000	0	0.0%
Unrestricted Capital Outlay	4,310,421	4,339,552	29,131	0.7%
New School Facilities	7,000,000	1,500,000	(5,500,000)	-78.6%
Adjacent Ways	4,500,000	4,500,000	0	0.0%
Debt Service	22,000,000	22,000,000	0	0.0%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	40,156,325	13,750,000	(26,406,325)	-65.8%
Food Service	6,450,000	6,450,000	0	0.0%
Other	21,737,000	21,737,000	0	0.0%

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	24,021,905	24,440,823
Gifted education	1,250,000	1,250,000
Remedial education	5,000	5,000
ELL incremental costs	663,609	663,609
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	52,000	52,000
Career education (non-CTED)	500,000	500,000
Career technical education (CTED)	2,150,000	2,150,000
Total	28,642,514	29,061,432

Proposed staffing summary

Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		56	56	1 to 0
Teachers	10	805	815	1 to 0
Other		66	66	1 to 0
Subtotal	10	927	937	1 to 0
Classified --				
Managers, supervisors, directors		110	110	1 to 0
Teachers aides	5	292	297	1 to 0
Other		593	593	1 to 0
Subtotal	5	995	1,000	1 to 0
Total	15	1,922	1,937	1 to 0
Special education --				
Teacher	2	197	199	1 to 21
Staff		415	415	1 to 11

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	1,600,000	1,600,000
520 Community School	250,000	250,000
526 Extracurricular Activities Fees Tax Credit	1,000,000	1,000,000
530 Gifts and Donations	3,500,000	3,500,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	20,000	20,000
545 School Opening	0	0
550 Insurance Proceeds	500,000	500,000
555 Textbooks	10,000	10,000
565 Litigation Recovery	50,000	50,000
570 Indirect Costs	250,000	250,000
575 Unemployment Insurance	200,000	200,000
580 Teacherage	0	0
585 Insurance Refund	250,000	250,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	7,000	7,000
596 Career Technical Education	2,000,000	2,000,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	100,000	100,000
665 Energy and Water Savings	2,350,000	2,350,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	8,000,000	8,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	1,250,000	1,250,000
Other ________________	150,000	150,000
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
950 Chromebook Insurance_______________	250,000	250,000
Total	21,737,000	21,737,000

District name Marana Unified School District #6 | CTD number 100206000
Instructions | Version Revised #1

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit		$ 0	
	FY 2027 Budgeted expenditures			**Primary property tax rate related to budgeted expenditures**
4.	Desegregation (no longer a primary levy, must be zero)		$ 0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint career and technical education and vocational education center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)		$ 0	0.0000
	Adjustments for FY 2026 expenditures			
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
	a. FY 2026 Total actual expenditures for programs above	$		
	b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small school adjustment			
	a. FY 2026 final budget for small school adjustment	$		
	b. FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	$ 0		
	c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)		$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)		$ 0	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)		$ 0	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 1,250,000	0.0008
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)		$	0.0000
	Calculations for Truth in Taxation notice			
A.	Sum of lines 11, 12, and 13		$ 1,250,000	
B.1.	Current assessed value		$ 1,502,237,644	
B.2.	(Line 3 divided by line B.1) x $10,000		$ 0.0000 (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 1,250,000	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ 8.3209 (2)	

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

District name Marana Unified School District #6 **CTD number** **100206000**

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

	Funds														
	General			Capital projects				Special revenue							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. FY 2025 final ending fund balance	(559,267)	6,138,311	13,215,204	0	16,296,431	2,363,839	0	567,442	130,044	2,393,240	12,135,088	0	61,605	0	52,741,937
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 beginning fund balance adjustments: ______	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	126,827,059	3,919,828	13,233,983	0	0	1,267,590	0	1,044,247	4,166,798	3,777,043	16,386,211	0	100,962	0	170,723,721
(c) FY 2026 expenditures and other financing uses	126,163,519	4,345,101	16,206,909	0	16,296,431	1,162,391	0	1,337,487	4,180,968	4,346,196	17,839,783	0	41,811	0	191,920,596
3. Estimated FY 2026 ending fund balance	104,273	5,713,038	10,242,278	0	0	2,469,038	0	274,202	115,874	1,824,087	10,681,516	0	120,756	0	31,545,062
(a) Nonspendable	0	0	0	0	0	0	0	0	20,595	0	0	0	0	0	20,595
(b) Restricted	0	0	0	0	0	2,469,038	0	0	95,279	0	10,681,516	0	0	0	13,245,833
(c) Committed	0	0	0	0	13,000,000	0	0	0	0	1,824,087	0	0	0	0	14,824,087
(d) Assigned	0	0	0	0	3,296,431	0	0	0	0	0	0	0	0	0	3,296,431
(e) Unassigned	104,273	5,713,038	10,242,278	0	0	0	0	274,202	0	0	0	0	120,756	0	16,454,547
(f) Total (amount must agree to line 3 above)	104,273	5,713,038	10,242,278	0	16,296,431	2,469,038	0	274,202	115,874	1,824,087	10,681,516	0	120,756	0	47,841,493
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2027	0	0	0	0	15,000,000	0	0	0	115,874	350,000		0	50,000	0	15,515,874
(d) Maintained for spending after FY 2027	104,273	5,713,038	10,242,278	0	1,296,431	2,469,038	0	274,202	0	1,474,087	10,681,516	0	70,756	0	32,325,619
(e) Total (amount must agree to line 3 above)	104,273	5,713,038	10,242,278	0	16,296,431	2,469,038	0	274,202	115,874	1,824,087	10,681,516	0	120,756	0	47,841,493

B. Comments (optional)

N/A

District name Marana Unified School District #6 | County Pima | CTD number 100206000 | Version Revised #1

Instructions

Data entry sheet

FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, as amended by Laws 2026, Ch. 135, §2)	$	5,215.53
State support level per route mile (A.R.S. §15-945, as amended by Laws 2026, Ch. 135, §3)		
0.5 mile or less **OR** more than 1.0 mile	$	3.07
More than 0.5 mile through 1.0 mile	$	2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2026, Ch. 135, §5)		1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	$	883.00

District information

SELECT from dropdown

Student information systems (SIS) vendor	Edupoint (Synergy)	
Accounting information system	Infinite Visions	
Bookstore cash receipting system	InTouch	
UCO Fund type	General	

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.

Check box for type 03 districts that educate high school students. ☐

	Prior years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1.	FY 2025 100th-Day ADM				12,227.4853
2.	FY 2026 100th-Day ADM	84.2850	7,784.6540	4,363.5945	12,232.5335
	Current year ADM (A.R.S. §§15-943 and 15-808)				
3.	FY 2027 Estimated non-AOI student count	84.2580	7,784.6540	4,363.5945	12,232.5065
4.	FY 2027 Estimated AOI full-time student count		0.4397	0.6374	1.0771
5.	FY 2027 Estimated AOI part-time student count		3.0782	27.8842	30.9624
6.	Total FY 2027 estimated student count	84.2580	7,788.1719	4,392.1161	12,264.5460

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.	ELL	257.7805		
8.	K-3	3,010.5734		
9.	K-3 (Reading)	3,010.5734		
10.	HI	16.4750		
11.	MD-R, A-R, and SID-R	300.3890		
12.	MD-SC, A-SC, and SID-SC	100.4575		
13.	MD-SSI	11.7200		
14.	OI-R	8.0700		
15.	OI-SC	14.7400		
16.	P-SD	10.7300		
17.	DD*, ED, MIID, SLD, SLI*, and OHI	2,083.9169		
18.	ED-P	14.5500		
19.	MOID	19.0000		
20.	VI	14.2750		
21.	FRPL	5,304.6286		
22.	G	1,110.8031		
23.	Total add-on count (lines 7 through 22)	15,288.6824	0.0000	0.0000

**School aged students only*

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

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 at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3.	Adjusted FY 2027 base level amount	$5,215.53
4.	Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0116
5.	FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$50,600.00
6.	FY 2025 actual federal audit expenditures from all funds	$4,400.00
7.	FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	$55,000.00

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

1.	FY 2026 Approved daily route miles	13,835.00
2.	Number of eligible students transported in FY 2026	4,159.86
3.	FY 2026 Annual expenditure for bus tokens	
4.	FY 2026 Annual expenditure for bus passes	
5.	Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	
6.	Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	1,500.00

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)	
4.	CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL adjustment 1	
7.	Other BSL adjustment 2	

Assessed property valuations

8.	2026 Primary net assessed valuation (AV)	$1,502,237,644
9.	2026 Primary net assessed valuation (AV2)	
10.	2026 Salt River Project (SRP) valuation	
11.	2026 Government Property Lease Excise Tax assessed valuation	

District name Marana Unified School District #6 County Pima CTD number 100206000
Version Revised #1

Instructions

Data entry sheet

Budget balance carryforward (A.R.S. §15-943.01)

12.	Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13.	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	$126,163,518.71
14.	FY 2026 M&O Fund actual expenditures (if any) for:	
a.	Special program override	
b.	Desegregation (A.R.S. §15-910)	
c.	Dropout prevention programs	
d.	Joint career and technical education and vocational education center (A.R.S. §15-910.01)	
e.	Performance pay (A.R.S. §15-920)	
15.	Budget balance carryforward transferred to the School Opening Fund (if any)	

Districts receiving Federal Impact Aid revenues (A.R.S. §15-905.R):

16.	FY 2027 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2026 Ending cash balance in the Impact Aid Fund	

TRCL/TSL difference $0.00

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. ☐ 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 22 below.

22.	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	
23.	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.

24.	Base year - the fiscal year before the other district began to offer instruction FY	
25.	Base year attending ADM grades 9-12	
26.	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	
27.	Tuition received in base year	
28.	Tuition received in fiscal year after base year	
29. ☐	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	
30.	Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)	
31.	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)	

Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. ☐ 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.

2.	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4.	Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B $	

District name Marana Unified School District #6 | County Pima | CTD number 100206000
Version Revised #1

Instructions

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	0.0005	0.0003	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	0.0020	0.0012	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	$ 953,032.54
	K-3 Reading	$ 635,354.85

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.

Table to calculate DAA per student count

		K-8		9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999				
DAA per student count		$ 663.81		$ 732.87
2. FY 2027 Student count (2025 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 2027 Student count (2025 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 2027 Student count (2025 ADM): 600.000 or more and 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 2026 latest revised budget, page 7, line 11)		$ 126,209,045.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)		$ 0.00
3. Adjusted GBL		$ 126,209,045.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)		$ 126,209,045.00
5. Adjustments to the GBL (from line 2)		$ 0.00
6. Adjusted budgeted expenditures		$ 126,209,045.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 126,209,045.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)		$ 126,163,518.71
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	$	$ 45,526.29

Note: For lines 10.a through 10.f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2026 Actual expenditures:	FY 2026 Budget		Actual		Unexpended Budget
a. Special program override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 0.00	-	$ 0.00	=	$ 0.00
c. Dropout prevention programs	$ 0.00	-	$ 0.00	=	$ 0.00
d. Joint career and technical education and vocational education center	$ 0.00	-	$ 0.00	=	$ 0.00
e. Performance pay	$ 0.00	-	$ 0.00	=	$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)				=	$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)					$ 45,526.29
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 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.b)				=	$ 45,526.29

14. Accommodation district cash balance carryforward				
a. M&O Fund cash balance as of June 30, 2026				$ 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		
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM		$ 0.00		
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 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

District name Marana Unified School District #6 | County Pima | CTD number 100206000
Version Revised #1

Instructions

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1.	FY 2027 Impact Aid revenue			$ 0.00
2.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	$ 0.00
3.	TRCL/TSL difference	$ 0.00		
4.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3		-	$ 0.00
5.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes		-	$ 0.00
6.	FY 2026 Ending cash balance in the Impact Aid Fund		+	$ 0.00
7.	FY 2027 Amount available to be spent in the Impact Aid Fund (on page 6, Federal projects line 18)		=	$ 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 2027, 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. Section 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 2027 student count is the 2026 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 2027 K-8 student count		0.0000		
c. Small school student count limit	-	125.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted support level weight (See table I at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base level amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades K-8 small school adjustment phase down limit				$ 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 2027 9-12 student count		0.0000		
c. Small school student count limit	-	100.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted support level weight (See Table II at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base level amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades 9-12 small school adjustment phase down limit				$ 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	$ 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 2027, 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. Section 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 2027 student count is the 2026 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 2027 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 2027 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. 9-12 Revenue Control Limit	x	0.00	
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%	x	0.05
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 x	0.75	=	0.00
9.	BSL adjustment for the second year after the base year	second year factor x	0.50	=	0.00
10.	BSL adjustment for the third year after the base year	third year factor x	0.25	=	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)	$ 1,250,000.00
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