



Governing Board Agenda Item

Meeting Date: June 13, 2024 Agenda Item No: J.6

From: Dan Contorno, Chief Financial Officer

Subject: FY25 District Expenditure Budget Proposed

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

Consent Action Discussion

Background:


Statute dictates a school district must propose and adopt an annual school budget prior to July 15th. The District will have the opportunity to reflect true student enrollment through revisions throughout the year until May 15th. This year without the State of Arizona passing a budget as of yet, the budget proposed by the District only assumes a base support level increase of 2.0%, Classroom Site Fund reflecting an increase and a small increase to the District Additional Assistance.

Due to the ability to revise our budget after the State passes their budget, the only potential effect of proposing and subsequently adopting a budget that is too low would be the tax levies set by Pima County Board of Supervisors in September. Arizona School Finance has two ways of funding our operating budget – local tax levy and State Aid. First, a budget is determined and a Qualifying Tax Rate (QTR) is applied to our District assessed valuation. Only, and only if, the budget is beyond the QTR applied to our assessed value will the State fund our budget in the form of State Aid. We are a State Aid District, and therefore this budget will not affect the tax levy. The one factor that cannot be increased after tax levies are set is the amount determined for the override – 10% of Revenue Control Limit. This is funded directly by our tax payers in the form of a secondary tax levy. Due to this stipulation, I have increased the amount of the override to reflect some of the potential impacts the state budget may have on District. Regardless, the budget impact of the final override will be realized; just potentially, some of the cash to support will not be collected.

If the Board approves the proposed budget, the District will publish a copy of the proposed Budget Summary and a notice of public hearing and board meeting to adopt. This must be published no later than 10 days prior to the meeting for adoption of the budget. In accordance with A.R.S. 15-905.01, the District must also hold a truth in taxation hearing on or before the adoption of the 2024/2025 Expenditure Budget. The 2024/2025 budget must be adopted no later than July 15, 2024, and filed with the County School Superintendent and Superintendent of Public Instruction no later than July 18, 2024.

Recommended Motion:

I move that the Governing Board approve the 2024-2025 School District Annual Expenditure Budget, as Proposed.

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



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed 06/13/2024
Adopted _____
Revised _____
Date

Signed _____ Signed _____

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by 06/14/2024
Type the Date as MM/DD/YYYY

Superintendent signature Business Manager signature
Daniel Streeter, Ed.D. Dan Contorno

Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Daniel Contorno

Telephone: (520) 682-4756 Email: d.j.contorno@maranausd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024		\$	<u>160,000,000</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)			
Local	1000	\$	<u>12,000,000</u>
Intermediate	2000	\$	<u>55,000</u>
State	3000	\$	<u>88,000,000</u>
Federal	4000	\$	<u>22,000,000</u>
TOTAL		\$	<u>122,055,000</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>3.4787</u>	<u>3.4787</u>
Secondary Tax Rates:		
M&O Override	<u>0.0809</u>	<u>0.0809</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.4028</u>	<u>1.4028</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.4837</u>	<u>1.4837</u>

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)	\$ <u>116,079,873</u>	\$ <u>116,079,873</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>10,373,019</u>	\$ <u>10,373,019</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>13,550,500</u>	\$ <u>13,550,500</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>140,003,392</u>	\$ <u>140,003,392</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>59,302</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>60,179</u>
3. Increase in average teacher salary from the prior year	\$ <u>(877)</u>
4. Percentage increase	<u>-1%</u>

Comments on average salary calculation (Optional): Amount in FY 2024 included use of the One Time State Aid payment paid to all employees in

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 Proposed

District contact information

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
	Daniel	Streeter	d.l.streeter@maranausd.org	520-682-4774	
	Brenda	Drury	b.r.drury@maranausd.org	520-682-4774	
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	Kimberly	Bellew	k.a.bellew@maranausd.org	520-682-4749	
	Thomas	Bogart	t.n.bogart@maranausd.org	520-682-4756	
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	David	Willard	d.d.willard@maranausd.org	520-682-3243	
	Maribel	Lopez	M.Z.Lopez@maranausd.org	520-682-3243	
	Kathryn	Mikronis	K.M.Mikronis@maranausd.org	520-682-3243	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

Intouch Receipting

District's website home page address

www.maranausd.org

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 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	650.00	645.00	36,290,283	11,000,000	345,532	303,863	9,969	48,032,165	47,949,647	-0.2%
2000 Support services											
2100 Students	2.	78.00	80.00	3,750,000	1,200,000	185,000	90,185	7,649	5,105,025	5,232,834	2.5%
2200 Instructional staff	3.	25.00	25.00	2,400,000	630,000	175,000	26,000	100	3,153,257	3,231,100	2.5%
2300 General administration	4.	8.00	8.00	1,100,000	255,000	300,000	15,500	45,000	1,548,688	1,715,500	10.8%
2400 School administration	5.	71.00	73.00	5,000,000	1,350,000	35,000	85,000	15,000	6,681,090	6,485,000	-2.9%
2500 Central services	6.	40.00	41.00	2,000,000	860,000	750,000	175,000	50,000	3,528,389	3,835,000	8.7%
2600 Operation & maintenance of plant	7.	77.00	77.00	3,000,000	1,000,000	6,443,169	2,400,000	50,000	11,932,695	12,893,169	8.0%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of noninstructional services	9.	6.00	6.00	300,000	120,000	0	100,000	0	545,275	520,000	-4.6%
610 School-sponsored cocurricular activities	10.	0.00		475,000	90,000	0	0	0	530,957	565,000	6.4%
620 School-sponsored athletics	11.	0.00		710,000	110,000	19,726	12,465	34,150	902,855	886,341	-1.8%
630 Other instructional programs	12.	0.00							0	0	0.0%
700, 800, 900 Other programs	13.	0.00		230,000	73,000	0	0	0	312,507	303,000	-3.0%
Regular education subsection subtotal (lines 1-13)	14.	955.00	955.00	55,255,283	16,688,000	8,253,427	3,208,013	211,868	82,272,903	83,616,591	1.6%
200 and 300 Special education											
1000 Instruction	15.	300.00	305.00	11,811,082	3,750,000	700,000	35,000	0	16,775,000	16,296,082	-2.9%
2000 Support services											
2100 Students	16.	26.00	26.00	3,200,000	800,000	65,000	45,000	250	4,531,976	4,110,250	-9.3%
2200 Instructional staff	17.	11.00	11.00	1,000,000	220,000	105,000	9,000	2,200	1,478,569	1,336,200	-9.6%
2300 General administration	18.	0.00							0	0	0.0%
2400 School administration	19.	0.00							0	0	0.0%
2500 Central services	20.	0.00				7,900			6,839	7,900	15.5%
2600 Operation & maintenance of plant	21.	0.00				6,500			23,748	6,500	-72.6%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of noninstructional services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	337.00	342.00	16,011,082	4,770,000	884,400	89,000	2,450	22,816,132	21,756,932	-4.6%
400 Pupil transportation	25.	155.00	160.00	5,500,000	1,900,000	1,000,000	1,800,000	250	10,550,100	10,200,250	-3.3%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00							0	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	4.00	4.00	350,000	100,000	54,000	2,000	100	479,000	506,100	5.7%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,451.00	1,461.00	77,116,365	23,458,000	10,191,827	5,099,013	214,668	116,118,135	116,079,873	0.0%

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	19,028,132	19,060,932	1.
2. Gifted education	1,200,000	1,200,000	2.
3. Remedial education	1,000	1,000	3.
4. ELL incremental costs	530,000	695,000	4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	52,000		6.
7. Career education (non-CTED)	5,000		7.
8. Career technical education (CTED)	2,000,000	800,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	22,816,132	21,756,932	9.
10. IEP required pupil transportation costs coded within Program 400	2,300,000	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 21
 Staff-Pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	44775
All funds - Federal	6330	<u>4,975</u>

FY 2025 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) \$ 135,000
 (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 2024	Budget FY 2025	
1000 Instruction	1.	8,900,000	1,794,341					10,255,292	10,694,341	4.3%
2100 Support services - students	2.	550,000	100,000					530,000	650,000	22.6%
2200 Support services - instructional staff	3.	650,000	175,000					780,000	825,000	5.8%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	10,100,000	2,069,341	0	0	0	0	11,565,292	12,169,341	5.2%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	11,565,292
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	11465292
Unexpended Budget Balance (line 10 minus 11)	12.	100,000
Interest earned in the Classroom Site Fund in FY 2024	13.	30941
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	12038400
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	12169341

(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 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		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		3,517,240		3,400,779				5,880,089	6,918,019	17.7%
2000 Support services										
2100, 2200 Students and instructional staff		250,000	250,000	150,000				620,000	650,000	4.8%
2300, 2400, 2500, 2900 Administration			1,000,000	750,000				2,150,000	1,750,000	-18.6%
2600 Operation & maintenance of plant			25,000	900,000				319,000	925,000	190.0%
2700 Student transportation			35,000	75,000				333,000	110,000	-67.0%
3000 Operation of noninstructional services (5)			15,000	5,000				412,000	20,000	-95.1%
4000 Facilities acquisition and construction								0	0	0.0%
5000 Debt service								0	0	0.0%
Total unrestricted capital outlay fund (lines 2-9)	0	3,767,240	1,325,000	5,280,779	0	0	0	9,714,089	10,373,019	6.8%

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	2,000,000

(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.

\$ 200,000

(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))]

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.	9,714,089	10,373,019	36,000,000	75,000,000	12,000,000	12,500,000	3,300,000	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.	0		25,000,000	51,750,000	12,000,000	12,500,000	2,750,000	3,500,000	4.
6710 Land and Improvements	5.	0		2,500,000	250,000	0		550,000	1,000,000	5.
6720 Buildings and Improvements	6.	0		2,500,000	2,500,000	0		0		6.
673X Furniture and Equipment	7.	350,000	350,000	1,800,000	5,000,000	0		0		7.
673X Vehicles	8.	50,000	50,000	1,200,000	7,000,000	0		0		8.
673X Technology Hardware & Software	9.	1,670,000	2,000,000	3,000,000	8,500,000	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	2,400,000	36,000,000	75,000,000	12,000,000	12,500,000	3,300,000	4,500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	100,000	150,000	2,500,000	3,000,000			550,000	1,000,000	13.
New Construction	14.	50,000	60,000	30,175,000	52,000,000	12,000,000	12,500,000	2,750,000	3,500,000	14.
Other	15.	1,920,000	2,190,000	3,325,000	20,000,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,070,000	2,400,000	36,000,000	75,000,000	12,000,000	12,500,000	3,300,000	4,500,000	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 2025 \$ 1,200,000

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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

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		1,700,000	1,700,000
4.00		600,000	500,000
2.50		700,000	760,000
0.00		0	
1.00		25,000	35,000
1.00		30,000	5,500
0.00		0	
29.00		3,000,000	3,100,000
0.00		5,000	5,000
0.00		0	
0.00		0	
0.00		300,000	300,000
0.00		50,000	45,000
0.00		3,000,000	3,500,000
0.00		600,000	600,000
0.00		0	
50.00		4,000,000	3,000,000
111.50	0.00	14,010,000	13,550,500
0.00		200,000	200,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		90,000	90,000
0.00		0	
0.00		0	40,000
0.00	0.00	290,000	330,000
111.50	0.00	14,300,000	13,880,500

	Prior FY	Budget FY
	590,000	700,000
	0	0
	0	0
	240,000	250,000
	830,000	950,000

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__ Workers Comp
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 950_ Chromebook _____

	Prior FY	Budget FY	
	0		1.
	0	0	2.
	0	0	3.
300,000		355,000	4.
5,600,000		6,000,000	5.
1,600,000		1,750,000	6.
2,400,000		3,000,000	7.
1,450,000		2,000,000	8.
500,000		500,000	9.
3,000,000		3,000,000	10.
			11.
5,000		7,000	12.
			13.
400,000		500,000	14.
40,000		50,000	15.
50,000		50,000	16.
250,000		300,000	17.
200,000		220,000	18.
			19.
250,000		300,000	20.
			21.
6,000		6,000	22.
1,800,000		2,000,000	23.
		500	24.
			25.
			26.
87,500		90,000	27.
2,250,000		2,200,000	28.
			29.
2,000,000		11,000,000	30.
16,745,188		18,145,938	31.
			32.
1,200,000		1,500,000	33.
50,000		50,000	34.
25,000		600,000	1.
			2.
			3.
150,000		150,000	4.

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

**Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 101,527,893	\$ 101,527,893	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,701,930		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 7,701,930	2,200,000	5,501,930
*3. FY 2025 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)		10,077,371	
(a) Maintenance and Operation			
(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		10,000	2,000
(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)		3,000,000	
(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 2023 (A.R.S. Section 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 2024 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			
(c) Increase for Energy and Water Savings Fund transfer to M&O		(1,592,831)	
(d) Noncompliance adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		857,440	
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 116,079,873	
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)			\$ 5,503,930

* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>9,714,089</u>
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 2024 Capital expenditures (line 1 + 2)	\$ <u>9,714,089</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>9,714,089</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>9,714,089</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>5,000,000</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>4,714,089</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>155,000</u>
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 2025 (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)	\$ <u>5,503,930</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>10,373,019</u></u>

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

**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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional staff	3.	0.00							0	0	0.0%
2300 General administration	4.	0.00							0	0	0.0%
2400 School administration	5.	0.00							0	0	0.0%
2500 Central services	6.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00							0	0	0.0%
2700 Student transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
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%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional staff	13.	0.00							0	0	0.0%
2300 General administration	14.	0.00							0	0	0.0%
2400 School administration	15.	0.00							0	0	0.0%
2500 Central services	16.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00							0	0	0.0%
2700 Student transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
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%

Summary of School District Proposed Expenditure Budget

CTD number 100206000

Version Proposed

I certify that the budget of Marana Unified School District, Pima County for fiscal year 2025 was officially proposed by the Governing Board on, 06/13/2024, and that the complete Proposed 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)
	2023 ADM	2024 ADM	2025 ADM	
Attending	12,108.8872	12,270.0774	12,350.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2025 (budget year) 59,302
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.4787	2. Average salary of all teachers employed in FY 2024 (prior year) 60,179
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.4837	1.4837	3. Increase in average teacher salary from the prior year (877)
3. Budgeted expenditures and budget limits:				4. Percentage increase -1%
		Budgeted Expenditures	Budget Limit	Comments on average salary calculation (Optional): Amount in FY 2024 included use of the One Time State Aid payment paid to all employees in the amount of \$2,200
Maintenance & Operation Fund		116,079,873	116,079,873	
Classroom Site Fund		12,169,341	12,169,341	
Unrestricted Capital Outlay Fund		10,373,019	10,373,019	

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	44,697,189	47,290,283	3,334,976	659,364	48,032,165	47,949,647	-0.2%
2000 Support services							
2100 Students	4,886,973	4,950,000	218,052	282,834	5,105,025	5,232,834	2.5%
2200 Instructional staff	2,997,158	3,030,000	156,099	201,100	3,153,257	3,231,100	2.5%
2300, 2400, 2500 Administration	10,777,508	10,565,000	980,659	1,470,500	11,758,167	12,035,500	2.4%
2600 Oper./Maint. of plant	4,023,332	4,000,000	7,909,363	8,893,169	11,932,695	12,893,169	8.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	370,275	420,000	175,000	100,000	545,275	520,000	-4.6%
610 School-sponsored cocurric. activities	530,062	565,000	895	0	530,957	565,000	6.4%
620 School-sponsored athletics	848,525	820,000	54,330	66,341	902,855	886,341	-1.8%
630, 700, 800, 900 Other programs	312,507	303,000	0	0	312,507	303,000	-3.0%
Regular education subsection subtotal	69,443,529	71,943,283	12,829,374	11,673,308	82,272,903	83,616,591	1.6%
200 and 300 Special education							
1000 Instruction	16,140,000	15,561,082	635,000	735,000	16,775,000	16,296,082	-2.9%
2000 Support services							
2100 Students	4,521,036	4,000,000	10,940	110,250	4,531,976	4,110,250	-9.3%
2200 Instructional staff	954,932	1,220,000	523,637	116,200	1,478,569	1,336,200	-9.6%
2300, 2400, 2500 Administration	0	0	6,839	7,900	6,839	7,900	15.5%
2600 Oper./Maint. of plant	0	0	23,748	6,500	23,748	6,500	-72.6%
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	21,615,968	20,781,082	1,200,164	975,850	22,816,132	21,756,932	-4.6%
400 Pupil transportation	7,500,000	7,400,000	3,050,100	2,800,250	10,550,100	10,200,250	-3.3%
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	460,000	450,000	19,000	56,100	479,000	506,100	5.7%
Total Expenditures	99,019,497	100,574,365	17,098,638	15,505,508	116,118,135	116,079,873	0.0%

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

CTD number 100206000
Version Proposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	116,118,135	116,079,873	(38,262)	0.0%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,565,292	12,169,341	604,049	5.2%
Federal Projects	14,010,000	13,550,500	(459,500)	-3.3%
State Projects	290,000	330,000	40,000	13.8%
Unrestricted Capital Outlay	9,714,089	10,373,019	658,930	6.8%
New School Facilities	12,000,000	12,500,000	500,000	4.2%
Adjacent Ways	3,300,000	4,500,000	1,200,000	36.4%
Debt Service	16,745,188	18,145,938	1,400,750	8.4%
School Plant Fund	300,000	355,000	55,000	18.3%
Auxiliary Operations	1,450,000	2,000,000	550,000	37.9%
Bond Building	36,000,000	75,000,000	39,000,000	108.3%
Food Service	5,600,000	6,000,000	400,000	7.1%
Other	16,263,500	27,273,500	11,010,000	67.7%

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	19,028,132	19,060,932
Gifted Education	1,200,000	1,200,000
Remedial Education	1,000	1,000
ELL Incremental Costs	530,000	695,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	52,000	0
Career Education (non-CTED)	5,000	0
Career Technical Education (CTED)	2,000,000	800,000
TOTAL	22,816,132	21,756,932

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		49	49	1 to 252.0
Teachers	5	740	745	1 to 16.6
Other		64	64	1 to 193.0
Subtotal	5	853	858	1 to 14.4
Classified --				
Managers, supervisors, directors		21	21	1 to 588.1
Teachers aides		275	275	1 to 44.9
Other		555	555	1 to 22.3
Subtotal	0	851	851	1 to 14.5
TOTAL	5	1,704	1,709	1 to 7.2
Special education --				
Teacher	1	115	116	1 to 20.6
Staff	5	221	226	1 to 10.6

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2025 TNT Base Limit	\$ <u><u>0</u></u>	

**Primary property tax rate
related to budgeted
expenditures**

FY 2025 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<u>0.0000</u>
5.	Dropout prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u>0.0000</u>

Adjustments for FY 2024 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2024 Total actual expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small school adjustment		
a.	FY 2024 final budget for small school adjustment	\$ <u> </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	

12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>1,200,000</u>	<u>0.0928</u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>1,200,000</u>	
B.1.	Current assessed value	\$ <u>12,935,036</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000</u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>1,200,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>927.7129</u> (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.

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 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds									
	General			Capital Projects				Special Revenue		
	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
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter										
1. FY 2023 final ending fund balance	2,758,638	4,754,178	4,935,667	0	35,251,840	2,172,094	175,840	103,229	67,859	9,345,734
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.										
2. FY 2024 activity, year-to-date and estimated through June 30										
(a) FY 2024 revenues and other financing sources	114,065,139	9,500,000	1,200,000	0	35,000,000	1,150,000	11,000,000	12,800,000	14,300,000	3,800,000
(b) FY 2024 expenditures and other financing uses	113,065,139	5,000,000	1,200,000	0	68,000,000	50,000	11,000,000	12,800,000	14,300,000	3,800,000
3. Estimated FY 2024 ending fund balance	3,758,638	9,254,178	4,935,667	0	2,251,840	3,272,094	175,840	103,229	67,859	9,345,734
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	1,200,000	0	0	0	0	3,272,094	175,840	0	67,859	7,345,734
(c) Committed	0	0	0	0	2,251,840	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	2,558,638	9,254,178	1,200,000	0	0	0	0	103,229	0	2,000,000
(f) Total (amount must agree to line 3 above)	3,758,638	9,254,178	1,200,000	0	2,251,840	3,272,094	175,840	103,229	67,859	9,345,734
4. FY 2024 estimated ending fund balance details and planned uses										
(a) Fund deficit	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	
(c) Planned to be spent in FY 2025	0	2,000,000	200,000	0	2,251,840	2,272,094	175,840	103,229	67,859	6,345,734
(d) Maintained for spending after FY 2025	3,758,638	7,254,178	1,000,000	0	0	1,000,000	0	0	0	3,000,000
(e) Total (amount must agree to line 3 above)	3,758,638	9,254,178	1,200,000	0	2,251,840	3,272,094	175,840	103,229	67,859	9,345,734

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	116,079,873	10,373,019	12,169,341
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	112,846,432	5,500,000	12,069,341
3. Estimated unspent budget capacity carried forward for spending after FY 2025	3,233,441	4,873,019	100,000

Data entry sheet

FY 2025 Legislative amounts	
Base Level Amount (A.R.S. §15-901)	\$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945)	
0.5 mile or less OR more than 1.0 mile	\$ 2.95
More than 0.5 mile through 1.0 mile	\$ 2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum)	1.5930

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
1. FY 2023 100th-Day ADM				12,111.0984
2. FY 2024 100th-Day ADM	80.0615	7,759.7593	4,453.6575	12,293.4783
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	80.0615	7,815.1000	4,444.2700	12,339.4315
4. FY 2025 Estimated AOI full-time student count		0.0318	1.6259	1.6577
5. FY 2025 Estimated AOI part-time student count		4.6239	24.7599	29.3838
6. Total FY 2025 estimated student count	80.0615	7,819.7557	4,470.6558	12,370.4730

Check box for Type 03 district:

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	3,036.6346		
8. K-3	3,036.6346		
9. ELL	273.7889		
10. HI	14.5275		
11. MD-R, A-R, and SID-R	229.6084		
12. MD-SC, A-SC, and SID-SC	61.1652		
13. MD-SSI	9.0600		
14. OI-R	9.9600		
15. OI-SC	14.7175		
16. P-SD	6.1380		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,013.9292		
18. ED-P	6.5600		
19. MOID	19.4600		
20. VI	16.4750		
21. G	1,211.0000		
22. FRPL	6,352.5698		
23. Total Add-on Count (lines 7 through 22)	16,312.2287	0.0000	0.0000

*School aged students only

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

- 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. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0158
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$42,885.00
6. FY 2023 actual federal audit expenditures from all funds	\$4,765.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$47,650.00

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

1. FY 2024 Approved Daily Route Miles	12,903.00
2. Number of Eligible Students Transported in FY 2024	4,398.00
3. FY 2024 Annual Expenditure for Bus Tokens	
4. FY 2024 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	1,563.00

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. 2024 Primary net assessed valuation (AV)	\$1,293,503,606
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	
11. 2024 Government Property Lease Excise Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$113,118,135.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
Desegregation (A.R.S. §15-910)	

Data entry sheet

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 2025 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	
20.	FY 2024 Ending cash balance in the Impact Aid Fund	

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.	<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		
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)	
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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 and O) Fund FY 2024 ending cash balance	
3.	10% of the FY 2025 RCL calculated using the district's 2024 ADM	
4.	Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 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 0.0000	x 0.0003	x 0.0004
Support level weight increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support level weight	+ 1.358	+ 0.0000	+ 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	\$ 927,790.15
	K-3 Reading	\$ 618,526.77
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 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 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 2025 Student Count (2024 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 2025 Student Count (2024 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 574.83	\$ 717.47

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 116,118,135.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 116,118,135.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 116,118,135.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 116,118,135.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 116,118,135.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 113,118,135.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 3,000,000.00

Note: For lines 10.a through 10.f the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2024 Budget	Actual	Unexpended Budget
10. FY 2024 Actual expenditures:			
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	\$ 0.00	= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 3,000,000.00

Calculations

12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and 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)	=	\$ 3,000,000.00
14. Accommodation district cash balance carryforward		
a. M and O Fund cash balance as of June 30, 2024	\$	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 2025 RCL calculated using the district's 2024 ADM	\$	0.00
c. Up to 5% of the FY 2025 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

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

1. FY 2025 Impact Aid revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2025 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 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3	-	\$ 0.00
5. Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	-	\$ 0.00
6. FY 2024 Ending cash balance in the Impact Aid Fund	+	\$ 0.00
7. FY 2025 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 2025, 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 2025 student count is the 2024 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 2025 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 2025 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 2025, 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 2025 student count is the 2024 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 2025 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 2025 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 (.35 minus line 1.e)	0.0000	

Calculations

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)

\$ 1,200,000.00

 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 Esistance**

Is Small Isolated School District: Not Isolated

District 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	80.0615	0.0000	0.0000	1.4500	116.0892	0.0000	0.0000
K-8,UE	7,815.1000	0.0318	4.6239	1.1580	9,049.8858	0.0368	5.3545
9-12	4,444.2700	1.6259	24.7599	1.2680	5,635.3344	2.0616	31.3956
Regular Education Unweighted ADM	12,339.4315	1.6577	29.3838				
Total of Unweighted ADM			12,370.4730				
Regular Education Weighted ADM					14,801.3093	2.0985	36.7500
Total of Weighted ADM							14,840.1578

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	273.7889	0.0000	0.0000	0.1150	31.4857	0.0000	0.0000
K-3	3,036.6346	0.0000	0.0000	0.0600	182.1981	0.0000	0.0000
K-3 (Reading)	3,036.6346	0.0000	0.0000	0.0400	121.4654	0.0000	0.0000
HI	14.5275	0.0000	0.0000	4.7710	69.3107	0.0000	0.0000
MD-R, A-R, SID-R	229.6084	0.0000	0.0000	6.0240	1,383.1610	0.0000	0.0000
MD-SC, A-SC, SID-SC	61.1652	0.0000	0.0000	5.9880	366.2572	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	6.1380	0.0000	0.0000	3.5950	22.0661	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,013.9292	0.0000	0.0000	0.2920	588.0673	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	6,352.5698	0.0000	0.0000	0.0250	158.8142	0.0000	0.0000
Group B - Add On Unweighted ADM	16,312.2287	0.0000	0.0000				
Total Unweighted Group B Add On			16,312.2287				
Group B - Add On Weighted ADM					3,331.2817	0.0000	0.0000
Total Weighted Group B Add On							3,331.2817

**Marana Unified School District
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

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<u>Calculation For Base Support Level</u>		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		14,801.3093		2.0985		36.7500
Group B - Add On Weighted ADM	+	3,331.2817	+	0.0000	+	0.0000
Total ADM	=	18,132.5911	=	2.0985	=	36.7500
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	18,132.5911	=	1.9935	=	31.2375

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Total Weighted ADM			18,165.822146
Base Level Amount (FY25)			x \$5,013.00
Total Weighted ADM x Base Level Amount			<u>\$91,065,266.42</u>
Calculated Teachers Experience Index (FY24)	1.0158		
Applied Teachers Experience Index (FY25)			x 1.0158
<i>(1.0000 or Calculated Teachers Experience Index)</i>			
Pre-Adjusted Base Support Level			\$92,504,097.63
Base Support Level Adjustments			
Audit Service Expense	+	\$42,885.00	
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	
CTED 9th Grade Funding Adjustment	+	\$0.00	
CTED Continuation 13th Grade Funding Adjustment		\$0.00	
Total Base Support Level Adjustments			\$42,885.00
Adjusted Base Support Level			\$92,546,982.63

**Marana Unified School District
Basic Calculations For Equalization Assistance**

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<p><u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens)</p> <p>Approved Daily Route Miles</p> <p>Eligible Students Transported (FY24) 4,398.00</p> <p>Daily Route Miles Per Eligible Student (FY24) 2.9338</p> <p style="padding-left: 20px;">Total Approved Daily Route Miles 12,903.00</p> <p>State Support Level Per Route Mile x \$2.95</p> <p>Instruction Days x 180</p> <p>To and From School Support Level \$6,851,493.00</p> <p><u>Activity Trip Level Factor</u> x 0.18</p> <p style="padding-left: 20px;">Activity Trip Support Level \$1,233,268.74</p> <p>Handicapped Extended School Year Mileage (FY24) 1,563.00</p> <p>State Support Level Per Route Mile x 2.95</p> <p>Handicapped Extended School Year Support Level \$4,610.85</p> <p>Annual Expenditures For:</p> <table border="0" style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 15%;">Districts (FY24)</td> <td style="width: 15%;">Bus Passes</td> <td style="width: 15%;">Bus Tokens</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">\$0.00</td> <td style="text-align: right;">\$0.00</td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> </table> <p>FY25 Transportation Support Level (TSL) \$8,089,372.59</p>	Districts (FY24)	Bus Passes	Bus Tokens				\$0.00	\$0.00		\$0.00		<p><u>Calculation For District Support Level (DSL)</u></p> <p>FY25 Adjusted Base Support Level (BSL) \$92,546,982.63</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Support Level (TSL) + \$8,089,372.59</p> <p>FY25 District Support Level (DSL) <u>\$100,636,355.22</u></p> <hr/> <p><u>Calculation For Revenue Control Limit (RCL)</u></p> <p>FY25 Adjusted Base Support Level (BSL) \$92,546,982.63</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Revenue Control Limit (TRCL) + \$8,980,910.40</p> <p>FY25 Revenue Control Limit (RCL) <u>\$101,527,893.03</u></p> <p>FY25 Lesser of DSL/RCL \$100,636,355.22</p>
Districts (FY24)	Bus Passes	Bus Tokens										
	\$0.00	\$0.00		\$0.00								
<p><u>Calculation For Transportation Revenue Control Limit (TRCL)</u></p> <p>FY24 Transportation Revenue Control Limit (TRCL) \$8,011,884.55</p>												

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Change:	FY25 TSL	\$8,089,372.59	
	FY24 TSL	- \$7,120,346.74	
	Difference:	\$ <u>\$969,025.85</u>	
Preliminary FY25 TRCL			\$8,980,910.40
120% of FY25 TRCL		\$9,707,247.11	
FY25 Transportation Revenue Control Limit (TRCL)			\$8,980,910.40

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY24 District ADM	80.0615	7,759.7593	4,453.6575	0.0000	
DAA Per ADM	x \$574.83	x \$574.83	x \$628.62	x \$0.00	
Preliminary DAA	= \$46,021.75	= \$4,460,542.44	= \$2,799,658.18	= \$0.00	\$7,306,222.37

(*For Type 03 High School Only, Per Student Count Factor at 50%)

DAA Growth Factor

FY24 District ADM	12,293.4783				
FY23 District ADM	/ 12,111.0984				
FY25 Calculated DAA Growth Factor	= 1.0151				
FY25 Applied DAA Growth Factor	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$46,021.75	\$4,460,542.44	\$2,799,658.18	\$0.00	\$7,306,222.37
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DAA For High School Textbooks

FY24 District High School ADM			4,453.6575		
Support Level Amount For Textbooks			x \$88.85		
DAA For High School Textbooks					\$395,707.47

	<u>PSD-8</u>	<u>9-12</u>		
Pre-Adjusted DAA Base Allocation	\$4,506,564.19	\$3,195,365.65		\$7,701,929.84
Type 03 Transported 9-12		\$0.00		
	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY25 DAA Base Allocation	\$4,506,564.19	\$3,195,365.65		\$7,701,929.84

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	9,171.3663	61.8010022600%	x \$100,636,355.22	\$62,194,276.16
9-12	5,668.7916	38.1989977400%	x \$100,636,355.22	+ \$38,442,079.06

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Total 14,840.1579 **\$100,636,355.22**

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$1,293,503,606.00	\$1,293,503,606.00	
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	\$1,293,503,606.00	\$1,293,503,606.00	
	/ 100	/ 100	
	\$12,935,036.06	\$12,935,036.06	
Qualifying Tax Rate	x 1.593000000	x 1.593000000	
FY25 Qualifying Levy	\$20,605,512.44	\$20,605,512.44	\$41,211,024.88

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$62,194,276.16	\$38,442,079.06	\$100,636,355.22
Adjusted CY DAA Base Allocation	+ \$4,506,564.19	+ \$3,195,365.65	+ \$7,701,929.84
FY25 Equalization Base	\$66,700,840.35	\$41,637,444.71	\$108,338,285.06
FY25 Applied Qualifying Levy	- \$20,605,512.44	- \$20,605,512.44	- \$41,211,024.88
FY25 Equalization Assistance	\$46,095,327.91	\$21,031,932.27	\$67,127,260.18