



Governing Board Agenda Item

Meeting Date: February 5, 2026

From: Thomas Bogart, Chief Financial Officer

Subject: FY26 District Expenditure Budget- Revised

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 has the opportunity to reflect true student enrollment through revisions throughout the year until May 15th. This revised budget includes changes related to realized enrollment. The primary change is related to an increase in Exceptional Education enrollment for categories of higher Group B weight.

Below are some high-level highlights of the revision:

- Total aggregate school district budget limit increase To \$152,107,488
 - Increase of \$1,110,881
- Classroom Site Fund, Adjacent Ways, Instructional Improvement, as well as Federal and State Grants remain largely similar to the Adopted budget.

Recommended Motion:

I move that the Governing Board adopt the 2025-2026 Revised School District Annual Expenditure Budget, 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*

This is a notification that the above mentioned School District will be having a public hearing and board meeting to adopt its Fiscal Year 2026 Expenditure Budget.

Meeting Date: 2/5/2026

Time: 08:00AM

Location:

Street Address: 11555 W. Civic Center Dr.

Bldg: _____

Rm/Ste: _____

City: Marana

State: AZ

Zip: 85653

A copy of the agenda of the matters to be discussed or decided at the meeting may be obtained by contacting:

Contact Name: Thomas Bogart

Phone: 520-682-4749

Email Address: T.N.Bogart@maranausd.org

Phone Ext: _____

The information above is posted on ADE's Web site pursuant to A.R.S. §15-905(C) and is not intended to satisfy Open Meeting Law requirements under A.R.S. §38-431.02 et seq.

Comments:

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTDS NUMBER 10020600
VERSION Adopted

I certify that the Budget of Marana School District, Pima County for fiscal year 2026 was officially proposed by the Governing Board on February 5, 2026, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Thomas Bogart at the District Office, telephone 520-682-4749 during normal business hours.

Hunter Holt

President of the Governing Board

1. Average Daily Membership:		Prior Yr.	Budget Yr.	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM		
Attending	12,299,926	12,258,147	12,377,323		
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2026 (budget year) 63,188	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.2747	2. Average salary of all teachers employed in FY 2025 (prior year) 60,179	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2027	2.2026	3. Increase in average teacher salary from the prior year 3,009	
3. Budgeted expenditures and budget limit		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	4. Percentage increase 5%
Maintenance & Operation Fund	123,925,042	222,676	124,147,718	Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.	
Classroom Site Fund	12,943,575	250,000	13,193,575		
Unrestricted Capital Outlay Fund	4,811,565	5,248,205	10,059,770		

	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	42,589,886	45,001,791	2,263,659	2,734,175	44,853,545	47,735,966	6.4%
2000 Support Services							
2100 Students	5,426,815	5,698,156	307,883	307,883	5,734,698	6,006,039	4.7%
2200 Instructional Staff	3,484,773	3,659,012	88,569	88,569	3,573,342	3,747,581	4.9%
2300, 2400, 2500 Administration	10,946,240	11,368,525	1,604,240	1,604,240	12,550,480	12,972,765	3.4%
2600 Oper./Maint. of Plant	4,642,145	4,814,166	8,254,357	8,150,238	12,896,502	12,964,404	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	390,117	403,877	2,707	2,707	392,824	406,584	3.5%
610 School-Sponsored Occurric. Activities	515,247	535,064	5,000	5,000	520,247	540,064	3.8%
620 School-Sponsored Athletics	807,230	842,592	68,611	68,611	875,841	911,203	4.0%
630, 700, 800, 900 Other Programs	318,347	329,853	100	100	318,447	329,953	3.6%
Regular Education Subsection Subtotal	69,120,800	72,653,036	12,595,126	12,961,523	81,715,926	85,614,559	4.8%
200 and 300 Special Education							
1000 Instruction	18,831,238	19,772,800	466,349	466,349	19,297,587	20,239,149	4.9%
2000 Support Services							
2100 Students	4,792,647	5,032,279	58,261	58,261	4,850,908	5,090,540	4.9%
2200 Instructional Staff	1,527,443	1,586,059	187,052	187,052	1,714,495	1,773,111	3.4%
2300, 2400, 2500 Administration	0	0	11,000	11,000	11,000	11,000	0.0%
2600 Oper./Maint. of Plant	0	0	6,809	6,809	6,809	6,809	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	25,151,328	26,391,138	729,471	729,471	25,880,799	27,120,609	4.8%
400 Pupil Transportation	8,061,108	8,357,744	2,343,781	2,343,781	10,404,889	10,701,525	2.9%
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	427,844	450,358	37,991	37,991	465,835	488,349	4.8%
Budgeted Expenditures	102,761,080	107,852,276	15,706,369	16,072,766	118,467,449	123,925,042	4.6%
Maintained for spending after FY 2026 (Planned carryforward)						222,676	
TOTAL BUDGET LIMIT EXPENDITURES	102,761,080	107,852,276	15,706,369	16,072,766	118,467,449	124,147,718	4.8%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	118,467,449	123,925,042	5,457,593	4.6%
Instructional Improvement	1,150,000	1,200,000	50,000	4.3%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,231,434	12,943,575	712,141	5.8%
Federal Projects	15,740,000	17,900,000	2,160,000	13.7%
State Projects	790,000	790,000	0	0.0%
Unrestricted Capital Outlay	8,470,075	4,811,565	(3,658,510)	-43.2%
New School Facilities	13,000,000	10,000,000	(3,000,000)	-23.1%
Adjacent Ways	4,500,000	3,000,000	(1,500,000)	-33.3%
Debt Service	19,000,000	22,000,000	3,000,000	15.8%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	75,000,000	45,000,000	(30,000,000)	-40.0%
Food Service	6,200,000	6,450,000	250,000	4.0%
Other	19,427,350	20,736,000	1,308,650	6.7%

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	21,497,799	22,500,000
Gifted Education	1,200,000	1,250,000
Remedial Education	1,000	5,000
ELL Incremental Costs	530,000	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)	2,100,000	2,150,000
TOTAL	25,880,799	27,120,609

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio	
	Personnel FTE				
Certified --					
Superintendent, Principals, Other Administrators	0	46	46	1 to	269.0
Teachers	0	775	775	1 to	16.0
Other	0	51	51	1 to	243.0
Subtotal	0	872	872	1 to	14.0
Classified --					
Managers, Supervisors, Directors	0	115	115	1 to	108.0
Teachers Aides	0	428	428	1 to	29.0
Other	0	487	487	1 to	25.0
Subtotal	0	1030	1,030	1 to	12.0
TOTAL	0	1902	1,902	1 to	7.0
Special Education --					
Teacher	0	216	216	1 to	21.0
Staff	0	515	515	1 to	11.0



FY 2026
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 2026 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (12-Jun-25, July 14, 2025, February 5, 2026)

District website link of posted budget www. Maranausd.org

Signed _____
Signed _____

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by February 6, 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

Table with 2 columns: Item (Total budgeted revenues for fiscal year 2025, Estimated revenues by source for fiscal year 2026) and Amount (\$ 185,000,000, etc.)

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

Table with 3 columns: Tax Rate Category (Primary Tax Rate, Secondary Tax Rates), Prior FY 2025, Est. Budget FY 2026

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

Table with 4 columns: Item (Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects, Total aggregate school district budget limit), Budgeted Expenditures, Budgeted Carryforward, Budget Limit

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

Table with 2 columns: Item (Average salary of all teachers employed in FY 2026, Average salary of all teachers employed in FY 2025, Increase in average teacher salary, Percentage increase) and Amount (\$ 63,188, 60,179, 3,009, 5%)

Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
Expenditures											
100 Regular Education											
1000 Instruction	1.	650.00	660.00	34,764,291	10,237,500	1,548,239	1,170,936	15,000	44,853,545	47,735,966	6.4%
2000 Support Services											
2100 Students	2.	99.00	100.00	4,311,513	1,386,643	255,558	49,417	2,908	5,734,698	6,006,039	4.7%
2200 Instructional Staff	3.	45.00	46.00	2,843,940	815,072	65,390	21,356	1,823	3,573,342	3,747,581	4.9%
2300 General Administration	4.	9.00	8.00	1,124,780	300,154	400,000	7,862	30,830	1,810,065	1,863,626	3.0%
2400 School Administration	5.	80.00	80.00	5,487,300	1,521,214	112,417	54,000	11,595	6,925,226	7,186,526	3.8%
2500 Central Services	6.	38.00	39.00	2,255,899	679,178	742,062	162,474	83,000	3,815,189	3,922,613	2.8%
2600 Operation & Maintenance of Plant	7.	92.00	93.00	3,612,431	1,201,735	5,896,703	2,250,000	3,535	12,896,502	12,964,404	0.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	9.00	9.00	288,956	114,921		2,707		392,824	406,584	3.5%
610 School-Sponsored Cocurricular Activities	10.	0.00		416,161	118,903			5,000	520,247	540,064	3.8%
620 School-Sponsored Athletics	11.	1.00	1.00	742,592	100,000	15,798		52,813	875,841	911,203	4.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00		241,621	88,232		100		318,447	329,953	3.6%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,023.00	1,036.00	56,089,484	16,563,552	9,036,167	3,718,852	206,504	81,715,926	85,614,559	4.8%
200 and 300 Special Education											
1000 Instruction	15.	461.00	461.00	14,911,871	4,860,929	428,972	36,882	495	19,297,587	20,239,149	4.9%
2000 Support Services											
2100 Students	16.	49.00	49.00	3,942,274	1,090,005	28,723	29,538	0	4,850,908	5,090,540	4.9%
2200 Instructional Staff	17.	27.00	27.00	1,230,929	355,130	180,052	5,000	2,000	1,714,495	1,773,111	3.4%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00		0	0	11,000	0	0	11,000	11,000	0.0%
2600 Operation & Maintenance of Plant	21.	0.00		0	0	4,134	0	2,675	6,809	6,809	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	537.00	537.00	20,085,074	6,306,064	652,881	71,420	5,170	25,880,799	27,120,609	4.8%
400 Pupil Transportation	25.	160.00	160.00	6,229,353	2,128,391	105,864	2,236,417	1,500	10,404,889	10,701,525	2.9%
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.	5.00	5.00	364,932	85,426	28,711	9,212	68	465,835	488,349	4.8%
Budgeted expenditures (lines 14, and 24-29)	30.	1,725.00	1,738.00	82,768,843	25,083,433	9,823,623	6,035,901	213,242	118,467,449	123,925,042.00	4.6%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									222,676	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,725.00	1,738.00	82,768,843	25,083,433	9,823,623	6,035,901	213,242	118,467,449	124,147,718	4.8%

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

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	21,497,799	22,500,000	1.
2. Gifted Education	1,200,000	1,250,000	2.
3. Remedial Education	1,000	5,000	3.
4. ELL Incremental Costs	530,000	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)	2,100,000	2,150,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	25,880,799	27,120,609	9.
10. IEP required pupil transportation costs coded within Program 400	2,300,000	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	50,600
All Funds - Federal	6330	<u>4,400</u>

FY 2026 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) \$ 108,756
 (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	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	10,493,575	1,100,000					10,976,741	11,593,575	5.6%
2100 Support services - students	2.	600,000	75,000					629,930	675,000	7.2%
2200 Support services - instructional staff	3.	600,000	75,000					624,763	675,000	8.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	11,693,575	1,250,000	0	0	0	0	12,231,434	12,943,575	5.8%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								250,000	
Total budget limit expenditures (lines 10-11)	11.	11,693,575	1,250,000	0	0	0	0	12,231,434	13,193,575	7.9%

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	12,231,434
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	11,905,993
Unexpended Budget Balance (line 12 minus 13)	14.	325,441
Interest earned in the Classroom Site Fund in FY 2025	15.	57,646
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	12,810,488
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	13,193,575

(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.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions	Expenditures	Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY	Budget FY	
	Unrestricted Capital Outlay Override (1)	6440	6641-6643	6655	6700	6831, 6832, 6833			0	0	0.0%
	Unrestricted Capital Outlay Fund 610 (6)										
	1000 Instruction		750,000		1,000,000				1,490,342	1,750,000	17.4%
	2000 Support Services										
	2100, 2200 Students and Instructional Staff		25,000	225,000	40,000				291,511	290,000	-0.5%
	2300, 2400, 2500, 2900 Administration			700,000	50,000				745,034	750,000	0.7%
	2600 Operation & Maintenance of Plant			30,000	225,000				265,778	255,000	-4.1%
	2700 Student Transportation			40,000	25,000				41,890	65,000	55.2%
	3000 Operation of Noninstructional Services (5)			15,000					16,290	15,000	-7.9%
	4000 Facilities Acquisition and Construction							1,656,565	5,611,018	1,656,565	-70.5%
	5000 Debt Service					30,000			8,212	30,000	265.3%
	Budgeted expenditures (lines 2-9)	0	775,000	1,010,000	1,340,000	30,000	0	1,656,565	8,470,075	4,811,565	-43.2%
	Maintained for spending after FY 2026 (budgeted carryforward)									5,248,205	
	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	775,000	1,010,000	1,340,000	30,000	0	1,656,565	8,470,075	10,059,770	18.8%

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	\$ 200,000
6642 Textbooks	100,000
6643 Instructional Aids	750,000
673X Furniture and Equipment	300,000
673X Vehicles	200,000
673X Tech Hardware & Software	1,500,000

(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.

\$ 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		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		
Expenditures										
Total Fund Expenditures	1.	8,470,075	4,811,565	75,000,000	45,000,000	13,000,000	10,000,000	4,500,000	3,000,000	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.	494,432	575,000	45,000,000	12,500,000	13,000,000	10,000,000	3,750,000	2,000,000	4.
6655 Short-term Noninstructional Software Subscription	5.		1,650,000							5.
6710 Land and Improvements	6.	0		250,000	250,000	0		750,000	1,000,000	6.
6720 Buildings and Improvements	7.	0		6,000,000	6,000,000	0		0		7.
673X Furniture and Equipment	8.	350,000	300,000	5,000,000	3,000,000	0		0		8.
673X Vehicles	9.	300,000	200,000	7,000,000	3,000,000	0		0		9.
673X Technology Hardware & Software	10.	2,000,000	1,500,000	11,750,000	13,250,000	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.	3,144,432	4,225,000	75,000,000	38,000,000	13,000,000	10,000,000	4,500,000	3,000,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	500,000	1,000,000	15,000,000	8,000,000			750,000	1,250,000	14.
New Construction	15.	50,000	1,000,000	40,000,000	12,500,000	13,000,000	10,000,000	3,750,000	1,500,000	15.
Other	16.	2,594,432	2,225,000	20,000,000	17,500,000	0		0	250,000	16.
Total (lines 14-16, must equal line 13)	17.	3,144,432	4,225,000	75,000,000	38,000,000	13,000,000	10,000,000	4,500,000	3,000,000	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 2026 \$ 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

Special projects

Instructions

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	
53.00		1,700,000	1,700,000.00	1.
5.00		600,000	600,000.00	2.
3.00		700,000	850,000.00	3.
0.00		0	0.00	4.
1.00		40,000	45,000.00	5.
1.00		35,000	40,000.00	6.
0.00		0	0.00	7.
28.00		3,150,000	3,150,000.00	8.
0.00		25,000	25,000.00	9.
0.00		0	0.00	10.
0.00		0	0.00	11.
0.00		300,000	300,000.00	12.
1.00		90,000	90,000.00	13.
0.00		4,500,000	4,500,000.00	14.
0.00		0	0	15.
0.00		0	0	16.
0.00		600,000	600,000.00	17.
0.00		0	0.00	18.
5.00		4,000,000	6,000,000.00	19.
0.00		0	0	20.
97.00	0.00	15,740,000	17,900,000	21.
0.00		200,000	200,000	22.
0.00		0	0	23.
0.00		0	0	24.
0.00		0	0	25.
0.00		0	0	26.
0.00		0	0	27.
0.00		0	0	28.
0.00		90,000	90,000	29.
0.00		0	0	30.
4.00		500,000	500,000	31.
4.00	0.00	790,000	790,000	32.
101.00	0.00	16,530,000	18,690,000	33.

	Prior FY	Budget FY	
	800,000	850,000	1.
	0	0	2.
	0	0	3.
	350,000	350,000	4.
	1,150,000	1,200,000	5.

Other funds expenditures

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

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 950 Chromebook Insurance

	Prior FY	Budget FY	
	0		1.
	0	0	2.
	0	0	3.
	300,000	300,000	4.
	6,200,000	6,450,000	5.
	1,600,000	1,600,000	6.
	250,000	250,000	7.
	1,500,000	1,500,000	8.
	600,000	600,000	9.
	3,500,000	3,500,000	10.
	0	0	11.
	20,000	20,000	12.
	0	0	13.
	500,000	500,000	14.
	10,000	10,000	15.
	50,000	100,000	16.
	250,000	250,000	17.
	200,000	200,000	18.
	0	0	19.
	250,000	250,000	20.
	0	0	21.
	6,000	6,000	22.
	2,300,000	2,350,000	23.
	0	0	24.
	0	0	25.
	0	0	26.
	100,000	100,000	27.
	2,250,000	2,350,000	28.
	0	0	29.
	6,041,350	7,000,000	30.
	19,000,000	22,000,000	31.
	0	0	32.
	1,200,000	1,250,000	33.
	150,000	150,000	34.

	0	0	1.
	0	0	2.
	0	0	3.
	150,000	250,000	4.

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

**Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 105,858,788	\$ 104,506,553	\$ 1,352,235
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,315,149		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 7,315,149	3,000,000	4,315,149
*3. FY 2026 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		15,696,992	
(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	
(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)		1,440,125	
(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 2024 (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 2025 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			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		(1,706,715)	
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		835,050	
(b) Onetime district additional assistance supplement			324,758
(c) Onetime FRPL group B weight supplement		365,713	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 124,147,718	
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)			\$ 5,992,142

* 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 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>8,470,075</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 2025 Capital Expenditures (line 1 + 2)	\$ <u>8,470,075</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>8,470,075</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>8,470,075</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>4,555,948</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>3,914,127</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>153,501</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 2026 (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>5,992,142</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>10,059,770</u></u>

(1) The amount budgeted on page 4, line 12 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)**

Instructions 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 2025	Budget FY 2026	
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%

I certify that the budget of
revised by the Governing Board on,
Thomas Bogart

Marana Unified School District, Pima County for fiscal year 2026 was officially
revised by the Governing Board on, _____, and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District Office, telephone 520-682-4749 during normal business hours.
Hunter Holt
President of the Governing Board

Instructions

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	63,188
Attending	12,299.9263	12,258.1465	12,377.3234	2. Average salary of all teachers employed in FY 2025 (prior year)	60,179
				3. Increase in average teacher salary from the prior year	3,009
				4. Percentage increase	5%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.2747		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2027	2.2026		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		123,925,042	222,676	124,147,718	
Classroom Site Fund		12,943,575	250,000	13,193,575	
Unrestricted Capital Outlay Fund		4,811,565	5,248,205	10,059,770	

	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	42,589,886	45,001,791	2,263,659	2,734,175	44,853,545	47,735,966	6.4%
2000 Support Services							
2100 Students	5,426,815	5,698,156	307,883	307,883	5,734,698	6,006,039	4.7%
2200 Instructional Staff	3,484,773	3,659,012	88,569	88,569	3,573,342	3,747,581	4.9%
2300, 2400, 2500 Administration	10,946,240	11,368,525	1,604,240	1,604,240	12,550,480	12,972,765	3.4%
2600 Oper./Maint. of Plant	4,642,145	4,814,166	8,254,357	8,150,238	12,896,502	12,964,404	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	390,117	403,877	2,707	2,707	392,824	406,584	3.5%
610 School-Sponsored Cocurric. Activities	515,247	535,064	5,000	5,000	520,247	540,064	3.8%
620 School-Sponsored Athletics	807,230	842,592	68,611	68,611	875,841	911,203	4.0%
630, 700, 800, 900 Other Programs	318,347	329,853	100	100	318,447	329,953	3.6%
Regular Education Subsection Subtotal	69,120,800	72,653,036	12,595,126	12,961,523	81,715,926	85,614,559	4.8%
200 and 300 Special Education							
1000 Instruction	18,831,238	19,772,800	466,349	466,349	19,297,587	20,239,149	4.9%
2000 Support Services							
2100 Students	4,792,647	5,032,279	58,261	58,261	4,850,908	5,090,540	4.9%
2200 Instructional Staff	1,527,443	1,586,059	187,052	187,052	1,714,495	1,773,111	3.4%
2300, 2400, 2500 Administration	0	0	11,000	11,000	11,000	11,000	0.0%
2600 Oper./Maint. of Plant	0	0	6,809	6,809	6,809	6,809	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	25,151,328	26,391,138	729,471	729,471	25,880,799	27,120,609	4.8%
400 Pupil Transportation	8,061,108	8,357,744	2,343,781	2,343,781	10,404,889	10,701,525	2.9%
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	427,844	450,358	37,991	37,991	465,835	488,349	4.8%
Budgeted Expenditures	102,761,080	107,852,276	15,706,369	16,072,766	118,467,449	123,925,042	4.6%

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

CTD number 100206000
Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	118,467,449	123,925,042	5,457,593	4.6%
Instructional Improvement	1,150,000	1,200,000	50,000	4.3%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,231,434	12,943,575	712,141	5.8%
Federal Projects	15,740,000	17,900,000	2,160,000	13.7%
State Projects	790,000	790,000	0	0.0%
Unrestricted Capital Outlay	8,470,075	4,811,565	(3,658,510)	-43.2%
New School Facilities	13,000,000	10,000,000	(3,000,000)	-23.1%
Adjacent Ways	4,500,000	3,000,000	(1,500,000)	-33.3%
Debt Service	19,000,000	22,000,000	3,000,000	15.8%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	75,000,000	45,000,000	(30,000,000)	-40.0%
Food Service	6,200,000	6,450,000	250,000	4.0%
Other	19,427,350	20,736,000	1,308,650	6.7%

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	21,497,799	22,500,000
Gifted Education	1,200,000	1,250,000
Remedial Education	1,000	5,000
ELL Incremental Costs	530,000	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)	2,100,000	2,150,000
TOTAL	25,880,799	27,120,609

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		46	46	1 to 269
Teachers		775	775	1 to 16
Other		51	51	1 to 243
Subtotal	0	872	872	1 to 14
Classified --				
Managers, supervisors, directors		115	115	1 to 108
Teachers aides		428	428	1 to 29
Other		487	487	1 to 25
Subtotal	0	1,030	1,030	1 to 12
TOTAL	0	1,902	1,902	1 to 7
Special education --				
Teacher		216	216	1 to 21
Staff		515	515	1 to 11

District name Marana Unified School District #6

CTD number 100206000

Instructions

Version Revised #1

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	0	
				Primary property tax rate
				related to budgeted
				expenditures
FY 2026 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 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$		
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 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 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 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 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	1,250,000	0.0009
13.	Amount to be levied in FY 2026 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	\$	1,395,688,361	
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	\$	8.9562 (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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	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 <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	522,807	5,311,539	6,617,724	0	58,811,939	3,389,080	0	181,664	1,907,805	1,799,146
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	118,467,449	2,807,699	2,163,964	0	19,981,847	1,049,319	0	12,049,770	7,559,441	974,604
(b) FY 2025 expenditures and other financing uses	118,490,256	4,250,000	1,998,343	0	57,634,917	2,885,115	0	11,500,000	8,912,183	1,129,635
3. Estimated FY 2025 ending fund balance	500,000	3,869,238	6,783,345	0	21,158,869	1,553,284	0	731,434	555,063	1,644,115
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	3,000,000	0	0	0	0	0	555,063	0
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	21,158,869	600,000	0	0	0	1,044,115
(e) Unassigned	522,807	3,869,238	3,783,345	0	0	953,284	0	731,434	0	600,000
(f) Total (amount must agree to line 3 above)	522,807	3,869,238	6,783,345	0	21,158,869	1,553,284	0	731,434	555,063	1,644,115
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	250,000	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 2026	0	500,000	1,000,000	0	19,000,000	600,000	0	481,434	55,063	644,115
(d) Maintained for spending after FY 2026	222,676	5,248,205	5,783,345	0	2,158,869	953,284	0	250,000	0	1,000,000
(e) Total (amount must agree to line 3 above)	472,676	5,748,205	6,783,345	0	21,158,869	1,553,284	0	731,434	55,063	1,644,115

Instructions **Data entry sheet**

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	\$ 5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)	
0.5 mile or less OR more than 1.0 mile	\$ 3.01
More than 0.5 mile through 1.0 mile	\$ 2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ 842.00

District Information

	SELECT from Dropdown
Student Information Systems (SIS) Vendor	Edupoint (Synergy)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	KeyGroup 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.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM	81,1684	7,769,3370	4,376,9799	12,299,9263
2. FY 2025 100th-Day ADM				12,227,4853
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	81,3234	7,794,1370	4,341,0159	12,216,4763
4. FY 2026 Estimated AOI full-time student count		1,7803	21,6817	23,4620
5. FY 2026 Estimated AOI part-time student count		0,0000	9,0664	9,0664
6. Total FY 2026 estimated student count	81,3234	7,795,9173	4,371,7640	12,249,0047

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. ELL	256,1375		
8. K-3	3,004,7950		
9. K-3 (Reading)	3,004,7950		
10. HI	17,0400		
11. MD-R, A-R, and SID-R	295,1625		
12. MD-SC, A-SC, and SID-SC	99,6100		
13. MD-SSI	11,3500		
14. OL-R	8,0700		
15. OL-SC	14,7400		
16. PSD	9,7400		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,079,4555		*School aged students only
18. ED-P	11,5700		
19. MOID	19,0000		
20. VI	14,0000		
21. FRPL	5,271,0940		
22. G	1,108,9400		
23. Total Add-on Count (lines 7 through 22)	15,225,4995	0,0000	0,0000

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

1. K-8 9-12 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 2026 Base Level Amount	\$5,113.26
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0122
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$50,600.00
6. FY 2024 actual federal audit expenditures from all funds	\$4,400.00
7. FY 2024 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 2025 Approved Daily Route Miles	13,006.00
2. Number of Eligible Students Transported in FY 2025	5,039.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	7,884.00

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. 2025 Primary net assessed valuation (AV)	\$1,395,688,361
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	
11. 2025 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 2025 BUDG75, leave blank for budget adoption)	
13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$117,027,324.00
14. FY 2025 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 2026 Impact Aid revenue	
17. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18. Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSI difference	
19. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20. FY 2025 Ending cash balance in the Impact Aid Fund	

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

21. <input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 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(D)(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)	
----------------------------------------------------------------------------------------------------------------	--

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 2025 ending cash balance	
3. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

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
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	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
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=	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	\$ 933,104.55
K-3 Reading	\$ 622,069.70

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 2026 Student Count (2025 ADM): .001 - 99.999		
DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.2780
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	474.47
i. DAA per Student Count	= \$	0.00
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0012
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.1580
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	474.47
i. DAA per Student Count	= \$	0.00
4. FY 2026 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 2025 latest revised budget, page 7, line 11)	\$ 118,467,449.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 118,467,449.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 118,467,449.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 118,467,449.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 118,467,449.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 117,027,324.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,440,125.00

Note: For lines 10.a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2025 Budget	Actual	Unexpended Budget
10. FY 2025 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.)			\$ 1,440,125.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)			-\$ 0.00

Instructions

Calculations

13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)	=	\$	1,440,125.00
14. Accommodation district cash balance carryforward			
<u>a</u> M&O Fund cash balance as of June 30, 2025		\$	0.00
b. Actual Budget Balance Carryforward	-	\$	0.00
c. Remaining M&O cash balance	=	\$	0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or		\$	0.00
<u>b</u> . 10% of the FY 2026 RCL calculated using the district's 2025 ADM		\$	0.00
<u>c</u> . Up to 5% of the FY 2026 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

Instructions

Calculations

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

1. FY 2026 Impact Aid revenue		\$	0.00
2. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		- \$	0.00
3. TRCL/TSL difference	\$	0.00	
Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3			
4. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes		- \$	0.00
5. FY 2025 Ending cash balance in the Impact Aid Fund		- \$	0.00
6. FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)		+ \$	0.00
		= \$	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 2026, 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 2026 student count is the 2025 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:			\$	150,000.00
a. Phase down base				
b. FY 2026 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:			\$	350,000.00
a. Phase down base				
b. FY 2026 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 2026, 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 2026 student count is the 2025 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 2026 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 2026 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

Instructions

Calculations

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
9. BSL adjustment for the second year after the base year	second year factor x	0.50
10. BSL adjustment for the third year after the base year	third year factor x	0.25
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

Instructions

**Marana Unified School District #6
Basic Calculations For Equalization Assistance**

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	81.3234	0.0000	0.0000	1.4500	117.9189	0.0000	0.0000
K-8,UE	7,794.1370	1.7803	0.0000	1.1580	9,025.6106	2.0616	0.0000
9-12	4,341.0159	21.6817	9.0664	1.2680	5,504.4082	27.4924	11.4962
Regular Education Unweighted ADM	12,216.4763	23.4620	9.0664				
Total of Unweighted ADM			12,249.0047				
Regular Education Weighted ADM					14,647.9377	29.5540	11.4962
Total of Weighted ADM							14,688.9879

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	256.1375	0.0000	0.0000	0.1150	29.4558	0.0000	0.0000
K-3	3,004.7950	0.0000	0.0000	0.0600	180.2877	0.0000	0.0000
K-3 (Reading)	3,004.7950	0.0000	0.0000	0.0400	120.1918	0.0000	0.0000
HI	17.0400	0.0000	0.0000	4.7710	81.2978	0.0000	0.0000
MD-R, A-R, SID-R	295.1625	0.0000	0.0000	6.0240	1,778.0589	0.0000	0.0000
MD-SC, A-SC, SID-SC	99.6100	0.0000	0.0000	5.9880	596.4647	0.0000	0.0000
MD-SSI	11.3500	0.0000	0.0000	7.9470	90.1985	0.0000	0.0000
OI-R	8.0700	0.0000	0.0000	3.1580	25.4851	0.0000	0.0000
OI-SC	14.7400	0.0000	0.0000	6.7730	99.8340	0.0000	0.0000
P-SD	9.7400	0.0000	0.0000	3.5950	35.0153	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,079.4555	0.0000	0.0000	0.2920	607.2010	0.0000	0.0000
ED-P	11.5700	0.0000	0.0000	4.8220	55.7905	0.0000	0.0000
MOID	19.0000	0.0000	0.0000	4.4210	83.9990	0.0000	0.0000
VI	14.0000	0.0000	0.0000	4.8060	67.2840	0.0000	0.0000
FRPL	5,271.0940	0.0000	0.0000	0.0220	115.9641	0.0000	0.0000
G	1,108.9400	0.0000	0.0000	0.0070	7.7626	0.0000	0.0000
Group B - Add On Unweighted ADM	15,225.4995	0.0000	0.0000				
Total Unweighted Group B Add On			15,225.4995				
Group B - Add On Weighted ADM					3,974.2908	0.0000	0.0000
Total Weighted Group B Add On							3,974.2908

**Marana Unified School District #6
Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

<u>Calculation For Base Support Level</u>		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		14,647.9377		29.5540		11.4962
Group B - Add On Weighted ADM	+	3,974.2908	+	0.0000	+	0.0000
Total ADM	=	18,622.2285	=	29.5540	=	11.4962
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	18,622.2285	=	28.0763	=	9.7718

Total Weighted ADM						18,660.076543
Base Level Amount (FY26)					x	\$5,113.26
Total Weighted ADM x Base Level Amount						\$95,413,822.99
Calculated Teachers Experience Index (FY25)	1.0122					
Applied Teachers Experience Index (FY26)					x	1.0122
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$96,577,871.63

Base Support Level Adjustments						
Audit Service Expense	+	\$50,600.00				
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						\$50,600.00
Adjusted Base Support Level						\$96,628,471.63

**Marana Unified School District #6
Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles				
Eligible Students Transported (FY25)			5,039.00	
Daily Route Miles Per Eligible Student (FY25)			2.5811	
Total Approved Daily Route Miles			13,006.00	
State Support Level Per Route Mile	x		\$3.01	
Instruction Days	x		180	
To and From School Support Level			\$7,046,650.80	
Activity Trip Level Factor	x		0.18	
Activity Trip Support Level			\$1,268,397.14	
Handicapped Extended School Year Mileage (FY25)			7,884.00	
State Support Level Per Route Mile	x		3.01	
Handicapped Extended School Year Support Level			\$23,730.84	
Annual Expenditures For:		Bus Passes	Bus Tokens	
Districts (FY25)		\$0.00	\$0.00	\$0.00
FY26 Transportation Support Level (TSL)				\$8,338,778.78

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)		\$96,628,471.63
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Support Level (TSL)	+	\$8,338,778.78
FY26 District Support Level (DSL)		\$104,967,250.41

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)		\$96,628,471.63
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+	\$9,230,316.59
FY26 Revenue Control Limit (RCL)		\$105,858,788.22

FY26 Lesser of DSL/RCL	\$104,967,250.41
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Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)		\$8,980,910.40
Change:		
FY26 TSL		\$8,338,778.78
FY25 TSL	-	\$8,089,372.59
Difference:		\$249,406.19
Preliminary FY26 TRCL		\$9,230,316.59
120% of FY26 TRCL		\$10,006,534.54
FY26 Transportation Revenue Control Limit (TRCL)		\$9,230,316.59

**Marana Unified School District #6
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

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>
FY25 District ADM	81.1684		7,769.3370		4,376.9799		0.0000		
DAA Per ADM	x \$549.45		x \$549.45		x \$600.86		x \$0.00		
Preliminary DAA	= \$44,597.98		= \$4,268,862.21		= \$2,629,952.14		= \$0.00		\$6,943,412.33

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

DAA Growth Factor

FY25 District ADM	12,227.4853
FY24 District ADM	/ 12,299.9263
FY26 Calculated DAA Growth Factor	= 0.9941
FY26 Applied DAA Growth Factor	

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

	x 1.0000000000		x 1.0000000000		x 1.0000000000		x 1.0000000000		
District DAA	\$44,597.98		\$4,268,862.21		\$2,629,952.14		\$0.00		\$6,943,412.33

DAA For High School Textbooks

FY25 District High School ADM					4,376.9799				
Support Level Amount For Textbooks					x \$84.93				
DAA For High School Textbooks									\$371,736.90

	<u>PSD-8</u>		<u>9-12</u>						
Pre-Adjusted DAA Base Allocation	\$4,313,460.19		\$3,001,689.04						\$7,315,149.23
Type 03 Transported 9-12			\$0.00						
	\$0.00		\$0.00						\$0.00
Total DAA Adjustments	\$0.00		\$0.00						\$0.00
Adjusted FY26 DAA Base Allocation	\$4,313,460.19		\$3,001,689.04						\$7,315,149.23

**Marana Unified School District #6
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	9,145.5912	62.2615473300%	x \$104,967,250.41	\$65,354,234.30
9-12	5,543.3968	37.7384526700%	x \$104,967,250.41	+
Total	14,688.9880			\$104,967,250.41

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$1,395,688,361.00	\$1,395,688,361.00	
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	\$1,395,688,361.00	\$1,395,688,361.00	
	/ 100	/ 100	
	\$13,956,883.61	\$13,956,883.61	
Qualifying Tax Rate	x 1.560600000	x 1.560600000	
FY26 Qualifying Levy	\$21,781,112.56	\$21,781,112.56	\$43,562,225.12

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$65,354,234.30	\$39,613,016.11	\$104,967,250.41
Adjusted CY DAA Base Allocation	+ \$4,313,460.19	+ \$3,001,689.04	+ \$7,315,149.23
FY26 Equalization Base	\$69,667,694.49	\$42,614,705.15	\$112,282,399.64
FY26 Applied Qualifying Levy	- \$21,781,112.56	- \$21,781,112.56	- \$43,562,225.12
FY26 Equalization Assistance	\$47,886,581.93	\$20,833,592.59	\$68,720,174.52