



Governing Board Agenda Item

Meeting Date: May 8, 2025

From: Thomas Bogart, Chief Financial Officer

Subject: FY25 District Expenditure Budget Revision #2

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

Consent ☐ Action ☒ Discussion ☐

Background:

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

At this time, the District is making final adjustments to the Fiscal Year 2025 Expenditure Budget reflecting current enrollment and financial data. This budget was last revised in February by the Governing Board, and only small changes are made between Revision #1 and Revision #2.

The impacts of this revision are:

- Group A ADM- increase 14.8472
- Group B ADM- increase 29.2711
- M&O budget- increase \$2,626,102
- Capital budget- decrease \$2,360,000
- Classroom Site Fund budget- increase \$3,150

Recommended Motion:

I move that the Governing Board approve the 2024-2025 School District Annual Expenditure Budget, Revision #2.

Approved for transmittal to the Governing Board:

A handwritten signature in black ink, appearing to read 'D. Streeter'.

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 revise its Fiscal Year 2025 Expenditure Budget, as required by A.R.S. §15-905(E)(1).

Meeting Date: 5/8/2025Time: 6:00PM

Location:

Street Address: 11555 W. Civic Center Dr.

Bldg: _____

Rm/Ste: _____

City: MaranaState: AZZip: 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 BogartPhone: 520-682-2443Email Address: T.N.Bogart@MaranUSD.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:

CTDS NUMBER	<u>100206000</u>
VERSION	Revised #2

President of the Governing Board

1. Average Daily Membership:		Prior Yr.	Budget Yr.	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	59,302
Attending	12,111.098	12,299.926	12,202.127	2. Average salary of all teachers employed in FY 2024 (prior year)	60,179
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	(877)
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.4787	4. Percentage increase	-1%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2027	2.2027	Comments on average salary calculation (Optional):	
3. Budgeted expenditures and budget limits		Budgeted Expenditures	Budget Limit	Amount in FY24 included use of the One Time State Aid payment to all employees in the amount of \$2,200/employee.	
Maintenance & Operation Fund		118,467,449	118,467,449		
Classroom Site Fund		12,231,434	12,231,434		
Unrestricted Capital Outlay Fund		8,470,075	8,470,075		

	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	42,589,886	3,334,976	2,263,659	48,032,165	44,853,545	-6.6%
2000 Support Services							
2100 Students	4,886,973	5,426,815	218,052	307,883	5,105,025	5,734,698	12.3%
2200 Instructional Staff	2,997,158	3,484,773	156,099	88,569	3,153,257	3,573,342	13.3%
2300, 2400, 2500 Administration	10,777,508	10,946,240	980,659	1,604,240	11,758,167	12,550,480	6.7%
2600 Oper./Maint. of Plant	4,023,332	4,642,145	7,909,363	8,254,357	11,932,695	12,896,502	8.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	370,275	390,117	175,000	2,707	545,275	392,824	-28.0%
610 School-Sponsored Cocurric. Activities	530,062	515,247	895	5,000	530,957	520,247	-2.0%
620 School-Sponsored Athletics	848,525	807,230	54,330	68,611	902,855	875,841	-3.0%
630, 700, 800, 900 Other Programs	312,507	318,347	0	100	312,507	318,447	1.9%
Regular Education Subsection Subtotal	69,443,529	69,120,800	12,829,374	12,595,126	82,272,903	81,715,926	-0.7%
200 and 300 Special Education							
1000 Instruction	16,140,000	18,831,238	635,000	466,349	16,775,000	19,297,587	15.0%
2000 Support Services							
2100 Students	4,521,036	4,792,647	10,940	58,261	4,531,976	4,850,908	7.0%
2200 Instructional Staff	954,932	1,527,443	523,637	187,052	1,478,569	1,714,495	16.0%
2300, 2400, 2500 Administration	0	0	6,839	11,000	6,839	11,000	60.8%
2600 Oper./Maint. of Plant	0	0	23,748	6,809	23,748	6,809	-71.3%
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	25,151,328	1,200,164	729,471	22,816,132	25,880,799	13.4%
400 Pupil Transportation	7,500,000	8,061,108	3,050,100	2,343,781	10,550,100	10,404,889	-1.4%
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	427,844	19,000	37,991	479,000	465,835	-2.7%
TOTAL EXPENDITURES	99,019,497	102,761,080	17,098,638	15,706,369	116,118,135	118,467,449	2.0%

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	118,467,449	2,349,314	2.0%
Instructional Improvement	830,000	1,150,000	320,000	38.6%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,565,292	12,231,434	666,142	5.8%
Federal Projects	14,010,000	15,740,000	1,730,000	12.3%
State Projects	290,000	790,000	500,000	172.4%
Unrestricted Capital Outlay	9,714,089	8,470,075	(1,244,014)	-12.8%
New School Facilities	12,000,000	13,000,000	1,000,000	8.3%
Adjacent Ways	3,300,000	4,500,000	1,200,000	36.4%
Debt Service	16,745,188	19,000,000	2,254,812	13.5%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,450,000	1,500,000	50,000	3.4%
Bond Building	36,000,000	75,000,000	39,000,000	108.3%
Food Service	5,600,000	6,200,000	600,000	10.7%
Other	16,263,500	19,427,350	3,163,850	19.5%

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	21,497,799
Gifted Education	1,200,000	1,200,000
Remedial Education	1,000	1,000
ELL Incremental Costs	530,000	530,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	52,000	52,000
Career Education (non-CTED)	5,000	500,000
Career Technical Education (CTED)	2,000,000	2,100,000
TOTAL	22,816,132	25,880,799

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	47	47	1 to 259.6
Teachers	0	810	810	1 to 15.1
Other	0	50	50	1 to 244.0
Subtotal	0	907	907	1 to 13.5
Classified --				
Managers, Supervisors, Directors	0	111	111	1 to 109.9
Teachers Aides	0	428	428	1 to 28.5
Other	0	487	487	1 to 25.1
Subtotal	0	1026	1,026	1 to 11.9
TOTAL	0	1933	1,933	1 to 6.3
Special Education --				
Teacher	1	0	1	1 to 20.6
Staff	5	0	5	1 to 10.6



District Name Marana Unified School District #6

County Pima

CTD number 100206000

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

Revised #2

Version

By the Governing Board

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

Proposed	June 13, 2024
Adopted	July 15, 2024
Revised	May 8, 2025
	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 May 9, 2025 .
Type the Date as MM/DD/YYYY

Superintendent signature	Business Manager signature
Daniel Streeter, Ed.D.	Thomas Bogart
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Thomas Bogart

Telephone: 520-682-4749 Email: t.n.bogart@maranausd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024				\$	181,000,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)					
Local	1000	\$	41,211,025		
Intermediate	2000	\$	55,000		
State	3000	\$	67,127,260		
Federal	4000	\$	20,000,000		
TOTAL		\$	128,393,285		

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:	3.4787	3.4787
Secondary Tax Rates:		
M&O Override	0.7791	0.7791
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.4236	1.4236
CTED		
Desegregation		
Total Secondary Tax Rate	2.2027	2.2027

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)	\$ 118,467,449	\$ 118,467,449
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 8,470,075	\$ 8,470,075
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)		\$ 15,740,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ 142,677,524

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

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

Comments on average salary calculation (Optional):
Amount in FY24 included use of the One Time State Aid payment to all employees in the amount of \$2,200/employee.

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

District name Marana Unified School District #6

County Pima

CTD number 100206000

Version Revised #2

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent		Daniel	Streeter	d.l.streeter@maranausd.org	520-682-4774	
Executive Assistant to Superintendent		Brenda	Drury	b.r.drury@maranausd.org	520-682-4774	
Chief Financial Officer		Daniel	Contorno	d.j.contorno@maranausd.org	520-682-4756	
Business Manager 1		Kimberly	Bellew	k.a.bellew@maranausd.org	520-682-4749	
Business Manager 2		Thomas	Bogart	t.n.bogart@maranausd.org	520-682-4756	
Business Consultant						
School District Employee Report (SDER) Coordinator		Monica	Harper	m.j.harper@maranausd.org	520-682-3243	
SPED Data Reporting Coordinator		Sarah	Clem	s.l.clem@maranausd.org	520-682-4782	
AzEDS/ADM Data Coordinator		Marie	Pacheco	M.F.Pacheco@maranausd.org	520-682-3243	
Transportation Data Reporting Coordinator		Alisha	Meza	a.m.meza@maranausd.org	520-682-1055	
CTE Coordinator		Mark	Goligoski	M.J.Goligoski@maranausd.org	520-682-3243	
Poverty Coordinator		Denise	Linsalata	D.L.Linsalata@maranausd.org	520-682-3243	
Assessments Coordinator		Kristin	Reidy	k.l.reidy@maranausd.org	520-682-4757	
Curriculum Coordinator		Kristin	Reidy	k.l.reidy@maranausd.org	520-682-4757	
Information Technology (IT) Director		Jessica	Bayne	T.A.Dunlap@maranausd.org	520-682-3243	
Bookstore Manager		Kim	Bellew	k.a.bellew@maranausd.org	520-682-4749	
Governing Board Member		Tom	Carlson	T.A.Carlson@maranausd.org	520-682-3243	
Governing Board Member		Hunter	Holt	H.D.Holt@maranausd.org	520-682-3243	
Governing Board Member		Roy	Alexander	r.l.alexander@maranausd.org	520-682-3243	
Governing Board Member		Cathie	Raymond	c.m.raymond@maranausd.org	520-682-3243	
Governing Board Member		Kathryn	Mikronis	K.M.Mikronis@maranausd.org	520-682-3243	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

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

District name			County			CTD number			Version		
Marana Unified School District #6			Pima			100206000			Revised #2		
Fund 001 (M&O)											
Maintenance and Operation (M&O) Fund											
Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	650.00	650.00	32,839,886	9,750,000	1,077,723	1,170,936	15,000	48,032,165	44,853,545	-6.6%
2000 Support services											
2100 Students	2.	78.00	99.00	4,106,203	1,320,612	255,558	49,417	2,908	5,105,025	5,734,698	12.3%
2200 Instructional staff	3.	25.00	45.00	2,708,514	776,259	65,390	21,356	1,823	3,153,257	3,573,342	13.3%
2300 General administration	4.	8.00	9.00	1,071,219	300,154	400,000	7,862	30,830	1,548,688	1,810,065	16.9%
2400 School administration	5.	71.00	80.00	5,226,000	1,521,214	112,417	54,000	11,595	6,681,090	6,925,226	3.7%
2500 Central services	6.	40.00	38.00	2,148,475	679,178	742,062	162,474	83,000	3,528,389	3,815,189	8.1%
2600 Operation & maintenance of plant	7.	77.00	92.00	3,440,410	1,201,735	6,000,822	2,250,000	3,535	11,932,695	12,896,502	8.1%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of noninstructional services	9.	6.00	9.00	275,196	114,921		2,707		545,275	392,824	-28.0%
610 School-sponsored cocurricular activities	10.	0.00		396,344	118,903			5,000	530,957	520,247	-2.0%
620 School-sponsored athletics	11.	0.00	1.00	707,230	100,000	15,798		52,813	902,855	875,841	-3.0%
630 Other instructional programs	12.	0.00							0	0	0.0%
700, 800, 900 Other programs	13.	0.00		230,115	88,232		100		312,507	318,447	1.9%
Regular education subsection subtotal (lines 1-13)	14.	955.00	1,023.00	53,149,592	15,971,208	8,669,770	3,718,852	206,504	82,272,903	81,715,926	-0.7%
200 and 300 Special education											
1000 Instruction	15.	300.00	461.00	14,201,782	4,629,456	428,972	36,882	495	16,775,000	19,297,587	15.0%
2000 Support services											
2100 Students	16.	26.00	49.00	3,754,547	1,038,100	28,723	29,538	0	4,531,976	4,850,908	7.0%
2200 Instructional staff	17.	11.00	27.00	1,172,313	355,130	180,052	5,000	2,000	1,478,569	1,714,495	16.0%
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	6,839	11,000	60.8%
2600 Operation & maintenance of plant	21.	0.00				4,134	0	2,675	23,748	6,809	-71.3%
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.	337.00	537.00	19,128,642	6,022,686	652,881	71,420	5,170	22,816,132	25,880,799	13.4%
400 Pupil transportation	25.	155.00	160.00	5,932,717	2,128,391	105,864	2,236,417	1,500	10,550,100	10,404,889	-1.4%
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	0	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	5.00	342,418	85,426	28,711	9,212	68	479,000	465,835	-2.7%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,451.00	1,725.00	78,553,369	24,207,711	9,457,226	6,035,901	213,242	116,118,135	118,467,449	2.0%

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	21,497,799	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	530,000	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)	5,000	500,000	7.
8. Career technical education (CTED)	2,000,000	2,100,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	22,816,132	25,880,799	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	45,000
All funds - Federal	6330	5,445

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) \$ 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		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.	9,907,484	1,069,257					10,255,292	10,976,741	7.0%	1.
2100 Support services - students	2.	542,205	87,725					530,000	629,930	18.9%	2.
2200 Support services - instructional staff	3.	568,557	56,206					780,000	624,763	-19.9%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	11,018,246	1,213,188	0	0	0	0	11,565,292	12,231,434	5.8%	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 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.	11,528,014
Unexpended Budget Balance (line 10 minus 11)	12.	37,278
Interest earned in the Classroom Site Fund in FY 2024	13.	144,386
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	12,049,770
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.	12,231,434

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		428,096		1,062,246				5,880,089	1,490,342	-74.7%
2000 Support services											
2100, 2200 Students and instructional staff	3.		25,082	226,813	39,616				620,000	291,511	-53.0%
2300, 2400, 2500, 2900 Administration	4.			692,305	52,729				2,150,000	745,034	-65.3%
2600 Operation & maintenance of plant	5.			31,290	234,488				319,000	265,778	-16.7%
2700 Student transportation	6.			39,304	2,586				333,000	41,890	-87.4%
3000 Operation of noninstructional services (5)	7.			16,290	0				412,000	16,290	-96.0%
4000 Facilities acquisition and construction	8.			0	0			5,611,018	0	5,611,018	
5000 Debt service	9.					8,212	0		0	8,212	
Total unrestricted capital outlay fund (lines 2-9)	10.	0	453,178	1,006,002	1,391,665	8,212	0	5,611,018	9,714,089	8,470,075	-12.8%

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:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$ 200,000

100,000

500,000

350,000

300,000

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.

\$ 117,953

(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	8,470,075	36,000,000	75,000,000	12,000,000	13,000,000	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	494,432	25,000,000	45,000,000	12,000,000	13,000,000	2,750,000	3,750,000	4.
6710 Land and Improvements	5.	0	0	2,500,000	250,000	0		550,000	750,000	5.
6720 Buildings and Improvements	6.	0	0	2,500,000	6,000,000	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	300,000	1,200,000	7,000,000	0		0		8.
673X Technology Hardware & Software	9.	1,670,000	2,000,000	3,000,000	11,750,000	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	3,144,432	36,000,000	75,000,000	12,000,000	13,000,000	3,300,000	4,500,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	100,000	500,000	2,500,000	15,000,000			550,000	750,000	13.
New Construction	14.	50,000	50,000	30,175,000	40,000,000	12,000,000	13,000,000	2,750,000	3,750,000	14.
Other	15.	1,920,000	2,594,432	3,325,000	20,000,000	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,070,000	3,144,432	36,000,000	75,000,000	12,000,000	13,000,000	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, Line 1

District name		County		CTD number		Version	
Marana Unified School District #6		Pima		100206000		Revised #2	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures				22.	595 Advertisement		
22.	400 Vocational Education			23.	596 Career Technical Education		
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive		
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building		
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital		
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation		
27.	435 Academic Contests			28.	665 Energy and Water Savings		
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction		
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant		
30.	460 Environmental Special Plate			31.	700 Debt Service		
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service		
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities		
33.	Total Special Projects (lines 21 and 32)			34.	Other __Fund 855 Worker's Comp_____		
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1.	Teacher compensation increases			1.	9__ Self-Insurance		
2.	Class size reduction			2.	955 Intergovernmental Agreements		
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB		
4.	Instructional improvement programs (M&O purposes)			4.	9__ _____		
5.	Total instructional improvement Fund (lines 1-4)						

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

			A. Maintenance and Operation	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 102,137,688	\$ 102,137,688	\$
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,365,699		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c)	Total DAA (line 2.a plus 2.b)	\$ 7,365,699	4,560,000	
*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)			
(a)	Maintenance and Operation		10,109,462	
(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)		2,097,250	
(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.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 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		(1,678,465)	
(d)	Noncompliance adjustment			
(e)	ADM/Transportation Audit Adjustment			
(f)	Other: FRPL One-time funding		365,713	
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		865,801	
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)		\$ 118,467,449	
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)			\$

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

B.

Unrestricted
Capital Outlay

0

2,805,699

2,000

2,807,699

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)	\$ 9,714,089
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (15,352)
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ 9,698,737
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 9,714,089
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 9,698,737
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 4,421,545
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 5,277,192
8. Interest earned in Fund 610 in FY 2024	\$ 60,426
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: DAA One Time Suppliment	\$ 324,758
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 2,807,699
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 8,470,075

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
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 Revised Expenditure Budget

CTD number 100206000

Version Revised #2

I certify that the budget of Marana Unified School District, Pima County for fiscal year 2025 was officially revised by the Governing Board on, May 8, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Thomas Bogart 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) 1. Average salary of all teachers employed in FY 2025 (budget year) 2. Average salary of all teachers employed in FY 2024 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase Comments on average salary calculation (Optional): Amount in FY24 included use of the One Time State Aid payment to all employees in the amount of \$2,200/employee.
	2023 ADM	2024 ADM	2025 ADM	
Attending	12,111.0984	12,299.9263	12,202.1270	
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.4787	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2027	2.2027	
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		118,467,449	118,467,449	
Classroom Site Fund		12,231,434	12,231,434	
Unrestricted Capital Outlay Fund		8,470,075	8,470,075	

Maintenance and Operation Expenditures							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	44,697,189	42,589,886	3,334,976	2,263,659	48,032,165	44,853,545	-6.6%
2000 Support services							
2100 Students	4,886,973	5,426,815	218,052	307,883	5,105,025	5,734,698	12.3%
2200 Instructional staff	2,997,158	3,484,773	156,099	88,569	3,153,257	3,573,342	13.3%
2300, 2400, 2500 Administration	10,777,508	10,946,240	980,659	1,604,240	11,758,167	12,550,480	6.7%
2600 Oper./Maint. of plant	4,023,332	4,642,145	7,909,363	8,254,357	11,932,695	12,896,502	8.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	370,275	390,117	175,000	2,707	545,275	392,824	-28.0%
610 School-sponsored cocurric. activities	530,062	515,247	895	5,000	530,957	520,247	-2.0%
620 School-sponsored athletics	848,525	807,230	54,330	68,611	902,855	875,841	-3.0%
630, 700, 800, 900 Other programs	312,507	318,347	0	100	312,507	318,447	1.9%
Regular education subsection subtotal	69,443,529	69,120,800	12,829,374	12,595,126	82,272,903	81,715,926	-0.7%
200 and 300 Special education							
1000 Instruction	16,140,000	18,831,238	635,000	466,349	16,775,000	19,297,587	15.0%
2000 Support services							
2100 Students	4,521,036	4,792,647	10,940	58,261	4,531,976	4,850,908	7.0%
2200 Instructional staff	954,932	1,527,443	523,637	187,052	1,478,569	1,714,495	16.0%
2300, 2400, 2500 Administration	0	0	6,839	11,000	6,839	11,000	60.8%
2600 Oper./Maint. of plant	0	0	23,748	6,809	23,748	6,809	-71.3%
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	25,151,328	1,200,164	729,471	22,816,132	25,880,799	13.4%
400 Pupil transportation	7,500,000	8,061,108	3,050,100	2,343,781	10,550,100	10,404,889	-1.4%
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	427,844	19,000	37,991	479,000	465,835	-2.7%
Total Expenditures	99,019,497	102,761,080	17,098,638	15,706,369	116,118,135	118,467,449	2.0%

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

CTD number 100206000
Version Revised #2

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	116,118,135	118,467,449	2,349,314	2.0%
Instructional Improvement	830,000	1,150,000	320,000	38.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,565,292	12,231,434	666,142	5.8%
Federal Projects	14,010,000	15,740,000	1,730,000	12.3%
State Projects	290,000	790,000	500,000	172.4%
Unrestricted Capital Outlay	9,714,089	8,470,075	(1,244,014)	-12.8%
New School Facilities	12,000,000	13,000,000	1,000,000	8.3%
Adjacent Ways	3,300,000	4,500,000	1,200,000	36.4%
Debt Service	16,745,188	19,000,000	2,254,812	13.5%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,450,000	1,500,000	50,000	3.4%
Bond Building	36,000,000	75,000,000	39,000,000	108.3%
Food Service	5,600,000	6,200,000	600,000	10.7%
Other	16,263,500	19,427,350	3,163,850	19.5%

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	21,497,799
Gifted Education	1,200,000	1,200,000
Remedial Education	1,000	1,000
ELL Incremental Costs	530,000	530,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	52,000	52,000
Career Education (non-CTED)	5,000	500,000
Career Technical Education (CTED)	2,000,000	2,100,000
TOTAL	22,816,132	25,880,799

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		47	47	1 to 259.6
Teachers		810	810	1 to 15.1
Other		50	50	1 to 244.0
Subtotal	0	907	907	1 to 13.5
Classified --				
Managers, supervisors, directors		111	111	1 to 109.9
Teachers aides		428	428	1 to 28.5
Other		487	487	1 to 25.1
Subtotal	0	1,026	1,026	1 to 11.9
TOTAL	0	1,933	1,933	1 to 6.3
Special education --				
Teacher	1		1	1 to 20.6
Staff	5		5	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)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2025 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 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	\$		
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 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 2024 final budget for small school adjustment	\$		
b.	FY 2024 original budget for small school adjustment (from FY 2024 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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	1,200,000	0.0928
13.	Amount to be levied in FY 2025 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	\$	1,200,000	
B.1.	Current assessed value	\$	12,935,036	
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	\$	1,200,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	927.7129	(2)
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

DISTRICT NAME <u>Marana Unified School District #6</u> CTDS <u>100206000</u>														
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.														
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter	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				
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	6,892,543	0	0	86,791
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	18,145,938	0	0	120,000
(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	18,145,938	0	0	120,000
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	6,892,543	0	0	86,791
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	1,200,000	0	0	0	2,251,840	3,272,094	175,840	0	67,859	7,345,734	6,892,543	0	0	21,205,910
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	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	0	0	0	86,791
(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	6,892,543	0	0	86,791
4. FY 2024 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0					0
(c) Planned to be spent in FY 2025	0	4,250,000	200,000	0	2,251,840	2,272,094	175,840	103,229	67,859	6,345,734		0	0	15,666,596
(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	6,892,543	0	0	86,791
(e) Total (amount must agree to line 3 above)	3,758,638	11,504,178	1,200,000	0	2,251,840	3,272,094	175,840	103,229	67,859	9,345,734	6,892,543	0	0	86,791

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)	118,467,449	8,470,075	12,231,434
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	114,106,717	4,250,000	12,128,284
3. Estimated unspent budget capacity carried forward for spending after FY 2025	4,360,732	4,220,075	103,150

C. Comments (optional)

N/A

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
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) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)	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)

1. FY 2023 100th-Day ADM	PSD	K-8	9-12	Total
2. FY 2024 100th-Day ADM	80.0615	7,764.0565	4,455.8083	12,111.0984

Current Year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2025 Estimated non-AOI student count	81.3234	7,763.3179	4,357.4857	12,202.1270
4. FY 2025 Estimated AOI full-time student count		1.0000	5.4622	6.4622
5. FY 2025 Estimated AOI part-time student count		3.4296	16.1277	19.5573
6. Total FY 2025 estimated student count	81.3234	7,767.7475	4,379.0756	12,228.1465

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	3,056.2314		
8. K-3	3,057.6745		
9. ELL	280.7158		
10. HI	14.2850		
11. MD-R, A-R, and SID-R	254.8062		
12. MD-SC, A-SC, and SID-SC	80.9598		
13. MD-SSI	11.0500		
14. OI-R	10.3000		
15. OI-SC	14.0775		
16. P-SD	12.5484		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,056.2930		*School aged students only
18. ED-P	11.0600		
19. MOID	18.6375		
20. VI	15.2625		
21. G	1,122.9650		
22. FRPL	5,432.8725		
23. Total Add-on Count (lines 7 through 22)	15,449.7391	0.0000	0.0000

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

- K-8 9-12
1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0-

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
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
4. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$45,000.00
6. FY 2023 actual federal audit expenditures from all funds	\$5,445.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$50,445.00

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. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

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)	\$284,340.00
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$114,305,225.00
14. FY 2024 M and 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)	

Data entry sheet

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.

☐

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 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	0.0005	0.0003	0.0004
Support level weight increase	= 0.0000	0.0000	0.0000	0.0000
Support level weight	+ 1.358	1.4680	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student count constant	600.0000	600.0000	600.0000	600.0000
Student count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x 0.0020	0.0020	0.0012	0.0013
Support level weight increase	= 0.0000	0.0000	0.0000	0.0000
Support level weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

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

K-3

\$ 934,218.55

K-3 Reading

\$ 622,518.55
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

1. FY 2025 Student Count (2024 ADM): .001 - 99.999
DAA per Student Count

K-8

\$ 663.81

9-12

\$ 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

\$ 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 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)

\$ 284,340.00
3. Adjusted GBL

\$ 116,402,475.00
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)

\$ 284,340.00
6. Adjusted budgeted expenditures

\$ 116,402,475.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)

\$ 116,402,475.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)

\$ 114,305,225.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)

\$

\$ 2,097,250.00

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.

10. FY 2024 Actual expenditures:

FY 2024 Budget

Actual

Unexpended Budget

a. Special program override

\$ 0.00

- \$ 0.00

= \$ 0.00

b. Desegregation

\$ 0.00

- \$ 0.00

= \$ 0.00

c. Dropout prevention programs

\$ 0.00

- \$ 0.00

= \$ 0.00

d. Joint Career and Technical Education and Vocational Education Center

\$ 0.00

- \$ 0.00

= \$ 0.00

e. Performance pay

\$ 0.00

- \$ 0.00

= \$ 0.00

f. Total budget balance deductions (lines 10.a through 10.f)

= \$ 0.00

11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)

\$ 2,097,250.00

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)

= \$ 2,097,250.00

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

Calculations

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	
	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
4.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes		- \$	0.00
5.	FY 2024 Ending cash balance in the Impact Aid Fund		+ \$	0.00
6.	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:		\$	150,000.00
	a. Phase down base			
	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:		\$	350,000.00
	a. Phase down base			
	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 (.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

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
2. Factor of 5%
3. ADM loss required to qualify
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

x =	0.00
	0.05
	0.000
	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
6. Tuition received in fiscal year after base year
7. Tuition loss (If result is less than zero, zero is entered)
8. BSL adjustment for the first year after the base year
9. BSL adjustment for the second year after the base year
10. BSL adjustment for the third year after the base year
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

				0.00
			-	0.00
		=		0.00
first year factor	x	0.75	=	0.00
second year factor	x	0.50	=	0.00
third year factor	x	0.25	=	0.00
			=	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.
 - b. By \$600,000 for the second year following the loss.
 - c. By \$500,000 for the third year following the loss.
 - d. By \$300,000 for the fourth year following the loss.
 - e. By \$100,000 for the fifth year following the loss.
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.
 - b. By \$200,000 if it loses an additional 50 students in the second year.
 - c. By \$325,000 if it loses an additional 50 students in the third year.
 - d. By \$200,000 in the fourth year if it was eligible for the third year.
 - e. By \$100,000 in the fifth year if it was eligible for the fourth year.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	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)
2. Adjustment for tuition loss
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)
4. Vocational M&O expenses (from page 1, line 28)
5. Adjacent Ways (from TNT work sheet, line 12)
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
\$	0.00
\$	0.00
\$	0.00
\$	1,200,000.00
\$	0.00

District name Marana Unified School District #6County PimaCTDnNumber 100206000Version Revised #2

Marana Unified School District #6
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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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	7,763.3179	1.0000	3.4296	1.1580	8,989.9221	1.1580	3.9715
9-12	4,357.4857	5.4622	16.1277	1.2680	5,525.2919	6.9261	20.4499
Regular Education Unweighted ADM	12,202.1270	6.4622	19.5573				
Total of Unweighted ADM			12,228.1465				
Regular Education Weighted ADM					14,633.1329	8.0841	24.4214
Total of Weighted ADM							14,665.6384

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	280.7158	0.0000	0.0000	0.1150	32.2823	0.0000	0.0000
K-3	3,057.6745	0.0000	0.0000	0.0600	183.4605	0.0000	0.0000
K-3 (Reading)	3,056.2314	0.0000	0.0000	0.0400	122.2493	0.0000	0.0000
HI	14.2850	0.0000	0.0000	4.7710	68.1537	0.0000	0.0000
MD-R, A-R, SID-R	254.8062	0.0000	0.0000	6.0240	1,534.9525	0.0000	0.0000
MD-SC, A-SC, SID-SC	80.9598	0.0000	0.0000	5.9880	484.7873	0.0000	0.0000
MD-SSI	11.0500	0.0000	0.0000	7.9470	87.8144	0.0000	0.0000
OI-R	10.3000	0.0000	0.0000	3.1580	32.5274	0.0000	0.0000
OI-SC	14.0775	0.0000	0.0000	6.7730	95.3469	0.0000	0.0000
P-SD	12.5484	0.0000	0.0000	3.5950	45.1115	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,056.2930	0.0000	0.0000	0.2920	600.4376	0.0000	0.0000
ED-P	11.0600	0.0000	0.0000	4.8220	53.3313	0.0000	0.0000
MOID	18.6375	0.0000	0.0000	4.4210	82.3964	0.0000	0.0000
VI	15.2625	0.0000	0.0000	4.8060	73.3516	0.0000	0.0000
G	1,122.9650	0.0000	0.0000	0.0070	7.8608	0.0000	0.0000
FRPL	5,432.8725	0.0000	0.0000	0.0220	119.5232	0.0000	0.0000
Group B - Add On Unweighted ADM	15,449.7391	0.0000	0.0000				
Total Unweighted Group B Add On			15,449.7391				
Group B - Add On Weighted ADM					3,623.5866	0.0000	0.0000
Total Weighted Group B Add On							3,623.5866

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Basic Calculations For Equalization Essistance

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Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		14,633.1329		8.0841		24.4214
Group B - Add On Weighted ADM	+	3,623.5866	+	0.0000	+	0.0000
Total ADM	=	18,256.7195	=	8.0841	=	24.4214
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	18,256.7195	=	7.6799	=	20.7582

Total Weighted ADM

18,285.157535

Base Level Amount (FY25)

x **\$5,013.00**

Total Weighted ADM x Base Level Amount

\$91,663,494.73

Calculated Teachers Experience Index (FY24)

1.0158

Applied Teachers Experience Index (FY25)

x **1.0158**

(1.0000 or Calculated Teachers Experience Index)

Pre-Adjusted Base Support Level

\$93,111,777.94

Base Support Level Adjustments

Audit Service Expense	+	\$45,000.00
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
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00

Total Base Support Level Adjustments

\$45,000.00

Adjusted Base Support Level

\$93,156,777.94

Marana Unified School District #6
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles

Eligible Students Transported (FY24)

Daily Route Miles Per Eligible Student (FY24)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

[Activity Trip Level Factor](#)

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY24)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY24)

FY25 Transportation Support Level (TSL)

Bus Passes

Bus Tokens

\$0.00

\$0.00

\$0.00

\$8,089,372.59

Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL)

\$8,011,884.55

Change:

FY25 TSL \$8,089,372.59

FY24 TSL - \$7,120,346.74

Difference: \$ \$969,025.85

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

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL) \$93,156,777.94

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Support Level (TSL) + \$8,089,372.59

FY25 District Support Level (DSL) \$101,246,150.53

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL) \$93,156,777.94

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Revenue Control Limit (TRCL) + \$8,980,910.40

FY25 Revenue Control Limit (RCL) \$102,137,688.34

FY25 Lesser of DSL/RCL

\$101,246,150.53

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Basic Calculations For Equalization Essistance

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u> <u>Transported 9-12</u>	<u>Total</u>
FY24 District ADM	80.0615	7,764.0565	4,455.8083	0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>	x <u>\$0.00</u>	
Preliminary DAA	= \$43,989.79	= \$4,265,960.84	= \$2,677,316.98	= \$0.00	<u>\$6,987,267.61</u>

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

DAA Growth Factor

FY24 District ADM	12,299.9263
FY23 District ADM	/ <u>12,111.0984</u>
FY25 Calculated DAA Growth Factor	= 1.0156
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>
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$43,989.79	\$4,265,960.84	\$2,677,316.98	\$0.00	\$6,987,267.61
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DAA For High School Textbooks

FY24 District High School ADM			4,455.8083		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$378,431.80

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$4,309,950.63	\$3,055,748.78	\$7,365,699.41
Type 03 Transported 9-12		\$0.00	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$4,309,950.63	\$3,055,748.78	\$7,365,699.41

District name Marana Unified School District #6

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Marana Unified School District #6
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

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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	9,112.9705	62.1382464900%	x \$101,246,150.53	\$62,912,582.58
9-12	5,552.6679	37.8617535100%	x \$101,246,150.53	+ \$38,333,567.95
Total	14,665.6384			\$101,246,150.53

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	
	/ <u>100</u>	/ <u>100</u>	
	\$12,935,036.06	\$12,935,036.06	
Qualifying Tax Rate	x <u>1.5930000000</u>	x <u>1.5930000000</u>	
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	\$62,912,582.58	\$38,333,567.95	\$101,246,150.53
Adjusted CY DAA Base Allocation	+ \$4,309,950.63	+ \$3,055,748.78	+ \$7,365,699.41
FY25 Equalization Base	\$67,222,533.21	\$41,389,316.73	\$108,611,849.94
FY25 Applied Qualifying Levy	- \$20,605,512.44	- \$20,605,512.44	- \$41,211,024.88
FY25 Equalization Assistance	\$46,617,020.77	\$20,783,804.29	\$67,400,825.06