



Governing Board Agenda Item

Meeting Date: June 12, 2025

From: Thomas Bogart, Chief Financial Officer

Subject: FY26 District Expenditure Budget Proposed

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

Consent ☐ Action ☒ Discussion ☐

Background:


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

Due to the ability to revise our budget after the State passes their budget, the only potential effect of proposing and subsequently adopting a budget that is too low would be the tax levies set by the Pima County Board of Supervisors in September. Arizona School Finance has two ways of funding our operating budget – local tax levy and State Aid. First, a budget is determined and a Qualifying Tax Rate (QTR) is applied to our District assessed valuation. Only, and only if, the budget is beyond the QTR applied to our assessed value will the State fund our budget in the form of State Aid. We are a State Aid District, and therefore this budget will not affect the tax levy. The one factor that cannot be increased after tax levies are set is the amount determined for the override – in FY26 this represents 15% of Revenue Control Limit.

If the Board approves the proposed budget, the District will publish a copy of the proposed Budget Summary and a notice of public hearing and board meeting to adopt. This must be published no later than 10 days prior to the meeting for adoption of the budget. In accordance with A.R.S. 15-905.01, the District must also hold a truth in taxation hearing on or before the adoption of the 2025/2026 Expenditure Budget. The 2025/2026 budget must be adopted no later than July 15, 2025, and filed with the County School Superintendent and Superintendent of Public Instruction no later than July 18, 2025.

Recommended Motion:

I move that the Governing Board approve the Proposed 2025-2026 Expenditure Budget.

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

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



District Name Marana Unified School District #6

County Pima

CTD number 100206000

FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed

June 12, 2025

Adopted

Revised

Date

District website link of posted budget

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 June 13, 2025 .
Date

Superintendent signature

Business Manager signature

Dr. Daniel Streeter

Thomas Bogart

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee:

Thomas Bogart

Telephone:

520-682-4749

Email:

T.N.Bogart@maranausd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025		\$	185,000,000
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	45,000,000
Intermediate	2000	\$	50,000
State	3000	\$	71,000,000
Federal	4000	\$	20,000,000
TOTAL		\$	136,050,000

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.4787	3.4787
Secondary Tax Rates:		
M&O Override	0.7791	1.1000
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.4236	1.0500
CTED		
Desegregation		
Total Secondary Tax Rate	2.2027	2.1500

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 123,124,842	\$ 250,000	\$ 123,374,842
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 4,501,924	\$ 5,000,000	\$ 9,501,924
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 14,900,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 147,776,766

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 63,188
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%

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

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 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	650.00	660.00	34,440,000	10,237,500	1,077,723	1,170,936	15,000	44,853,545	46,941,159	4.7%
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	55,765,193	16,563,552	8,565,651	3,718,852	206,504	81,715,926	84,819,752	3.8%
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				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	359,539	85,426	28,711	9,212	68	465,835	482,956	3.7%
Budgeted expenditures (lines 14, and 24-29)	30.	1,725.00	1,738.00	82,439,159	25,083,433	9,353,107	6,035,901	213,242	118,467,449	123,124,842	3.9%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									250,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	1,725.00	1,738.00	82,439,159	25,083,433	9,353,107	6,035,901	213,242	118,467,449	123,374,842	4.1%

The district has budgeted an amount in the M&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	21,497,799	22,250,000	1.
2. Gifted Education	1,200,000	1,200,000	2.
3. Remedial Education	1,000	4,915	3.
4. ELL Incremental Costs	530,000	863,694	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	2,250,000	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	45,000
All Funds - Federal	6330	5,445

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		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.	10,491,922	1,100,000					10,976,741	11,591,922	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 Oerations	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.	11,691,922	1,250,000	0	0	0	0	12,231,434	12,941,922	5.8%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								250,000	
Total budget limit expenditures (lines 10-11)	11.	11,691,922	1,250,000	0	0	0	0	12,231,434	13,191,922	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.	12,000,000
Unexpended Budget Balance (line 12 minus 13)	14.	231,434
Interest earned in the Classroom Site Fund in FY 2025	15.	150,000
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.	13,191,922

(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												
Expenditures			Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription		Redemption of principal (3)		All other object codes	Totals		% Increase/ Decrease	
		Rentals			Property (2)		Interest (4) 6841, 6842, 6843, 6850		Prior FY	Budget FY		
		6440	6641-6643	6655	6700	6831, 6832, 6833		(excluding 6900)	2025	2026		
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		750,000		1,100,000				1,490,342	1,850,000	24.1%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		25,000	225,000	40,000				291,511	290,000	-0.5%	3.
2300, 2400, 2500, 2900 Administration	4.			700,000	50,000				745,034	750,000	0.7%	4.
2600 Operation & Maintenance of Plant	5.			30,000	225,000				265,778	255,000	-4.1%	5.
2700 Student Transportation	6.			40,000	25,000				41,890	65,000	55.2%	6.
3000 Operation of Noninstructional Services (5)	7.			15,000					16,290	15,000	-7.9%	7.
4000 Facilities Acquisition and Construction	8.							1,249,406	5,611,018	1,249,406	-77.7%	8.
5000 Debt Service	9.					27,518			8,212	27,518	235.1%	9.
Budgeted expenditures (lines 2-9)	10.	0	775,000	1,010,000	1,440,000	27,518	0	1,249,406	8,470,075	4,501,924	-46.8%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									5,000,000		11.
Total budget limit expenditures (lines 10-11)												
(Cannot exceed page 8, line 12)	12.	0	775,000	1,010,000	1,440,000	27,518	0	1,249,406	8,470,075	9,501,924	12.2%	12.
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.												

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.

\$ 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.	8,470,075	4,501,924	75,000,000	40,000,000	13,000,000	7,500,000	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	7,500,000	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	7,500,000	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	7,500,000	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	7,500,000	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 12.

District name		County		CTD number		Version	
Marana Unified School District #6		Pima		100206000		Proposed	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures						Prior FY	Budget FY
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants	0	0
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)	0	0
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)	0	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)	300,000	300,000
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service	6,200,000	6,450,000
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center	1,600,000	1,600,000
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School	250,000	250,000
8.	220 IDEA Part B			8.	525 Auxiliary Operations	1,500,000	1,500,000
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit	600,000	600,000
10.	240 Workforce Investment Act			10.	530 Gifts and Donations	3,500,000	3,500,000
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects	0	0
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint	20,000	20,000
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening	0	0
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds	500,000	500,000
15.	349 National Forest Fees			15.	555 Textbooks	10,000	10,000
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery	50,000	100,000
17.	374 E-Rate			17.	570 Indirect Costs	250,000	250,000
18.	378 Impact Aid			18.	575 Unemployment Insurance	200,000	200,000
19.	300-399 Other Federal Projects			19.	580 Teacherage	0	0
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund	250,000	250,000
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers	0	0
State projects FTE & expenditures				22.	595 Advertisement	6,000	6,000
22.	400 Vocational Education			23.	596 Career Technical Education	2,300,000	2,350,000
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive	0	0
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building	0	0
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital	0	0
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation	100,000	100,000
27.	435 Academic Contests			28.	665 Energy and Water Savings	2,250,000	2,350,000
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction	0	0
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant	6,041,350	7,000,000
30.	460 Environmental Special Plate			31.	700 Debt Service	19,000,000	22,000,000
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service	0	0
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities	1,200,000	1,250,000
33.	Total Special Projects (lines 21 and 32)			34.	Other _____	150,000	150,000
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1.	Teacher Compensation Increases			1.	9__ Self-Insurance	0	0
2.	Class Size Reduction			2.	955 Intergovernmental Agreements	0	0
3.	Dropout Prevention Programs (M&O purposes)			3.	9__ OPEB	0	0
4.	Instructional Improvement Programs (M&O purposes)			4.	9__ _____	150,000	250,000
5.	Total Instructional Improvement Fund (lines 1-4)			(1) From Supplement, line 10 and line 20, respectively.			
				(2) Indicate amount budgeted in Fund 500 for M&O purposes			

District name	Marana Unified School District #6	County	Pima	CTD number	100206000
				Version	Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$	105,869,111	\$	103,532,116
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	7,332,282		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0		
	(c) Total DAA (line 2.a plus 2.b)	\$	7,332,282	4,375,000	2,957,282
*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	2,000
	(b) Other Arizona Districts				
	(c) Out-of-State Districts and Other Governments				
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8.	Budget Increase for:				
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)				
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)			1,467,449	
	(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.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	123,374,842
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)				\$
					5,296,277
* 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)	\$ 8,470,075
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)	\$ 8,470,075
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 8,470,075
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 8,470,075
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 4,382,916
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 4,087,159
8. Interest Earned in Fund 610 in FY 2025	\$ 118,488
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 11)	\$ 5,296,277
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 9,501,924

(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 2025	Budget FY 2026	
Expenditures				6100	6200	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 Proposed Expenditure Budget

CTD number 100206000
Version Proposed

I certify that the budget of Marana Unified School District, Pima County for fiscal year 2026 was officially
proposed by the Governing Board on, June 12, 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.

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 2026 (budget year) 2. Average salary of all teachers employed in FY 2025 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.	
Attending	2024 ADM	2025 ADM	2026 ADM		63,188
	12,299.9263	12,258.1465	12,377.3234		60,179
					3,009
2. Tax Rates:		Prior FY	Est. Budget FY	5%	
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	2.1500		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	123,124,842	250,000	123,374,842		
Classroom Site Fund	12,941,922	250,000	13,191,922		
Unrestricted Capital Outlay Fund	4,501,924	5,000,000	9,501,924		

	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	44,677,500	2,263,659	2,263,659	44,853,545	46,941,159	4.7%
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	72,328,745	12,595,126	12,491,007	81,715,926	84,819,752	3.8%
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	444,965	37,991	37,991	465,835	482,956	3.7%
Budgeted Expenditures	102,761,080	107,522,592	15,706,369	15,602,250	118,467,449	123,124,842	3.9%

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

CTD number100206000

VersionProposed

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	123,124,842	4,657,393	3.9%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,231,434	12,941,922	710,488	5.8%
Federal Projects	15,740,000	14,900,000	(840,000)	-5.3%
State Projects	790,000	790,000	0	0.0%
Unrestricted Capital Outlay	8,470,075	4,501,924	(3,968,151)	-46.8%
New School Facilities	13,000,000	7,500,000	(5,500,000)	-42.3%
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	40,000,000	(35,000,000)	-46.7%
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	22,250,000
Gifted Education	1,200,000	1,200,000
Remedial Education	1,000	4,915
ELL Incremental Costs	530,000	863,694
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	2,250,000
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	269.1
Teachers		820	820	1 to	15.1
Other		51	51	1 to	242.7
Subtotal	0	917	917	1 to	13.5
Classified --					
Managers, supervisors, directors		115	115	1 to	107.6
Teachers aides		428	428	1 to	28.9
Other		487	487	1 to	25.4
Subtotal	0	1,030	1,030	1 to	12.0
TOTAL	0	1,947	1,947	1 to	6.4
Special education --					
Teacher		216	216	1 to	20.6
Staff		515	515	1 to	10.6

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.

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	555,063	644,115
(d) Maintained for spending after FY 2026	250,000	5,000,000	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)	500,000	5,500,000	6,783,345	0	21,158,869	1,553,284	0	731,434	555,063	1,644,115

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 216, §10)	\$ 5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 216, §11)	1.01
0.5 mile or less OR more than 1.0 mile	2.47
More than 0.5 mile through 1.0 mile	1.9606
Qualifying Tax Base for elementary or secondary (CTEDs use 0.05) (February 14, 2025, RBC/TNT rate memorandum)	842.09
Classroom Site Fund allocation (March 28, 2025, RBC/CSF estimates memorandum)	

District Information

Select T from dropdown	
Student Information System (SIS) Vendor	Edupoint (Oxygon)
Accounting Information System	Infinite Vision
Bookstore Cash Receipting System	KeyGroup JetTouch
LCU Fund Type	General

Unweighted student count

All districts must complete lines 1 through 6 below.
Prior year 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. §15-901. Estimated current year ADM (lines 1 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA/5 tab, page 2.

1. Prior Year ADM (A.R.S. §§15-901 and 15-901)	PSID	K-6	9-12	Total
2. FY 2024 100% Day ADM	81,3214	7,797,7475	4,379,0756	12,299,5263
3. Current Year ADM (A.R.S. §§15-943 and 15-988)				
4. FY 2024 Estimated new-AOL student count	81,3214	7,800,0000	4,430,0000	12,511,3214
5. FY 2024 Estimated AOL full-time student count		2,0000	20,0000	22,0000
6. FY 2024 Estimated AOL part-time student count		4,0000	40,0000	44,0000
7. Total FY 2024 estimated student count	81,3214	7,806,0000	4,490,0000	12,577,3214

Check box for Type-B district

Student count by category

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

	New AOL Student Count	AOL Full-Time Student Count	AOL Part-Time Student Count
1. ELI	1,054,2114		
2. K-6	2,672,845		
3. K-6 (Reading)	265,2114		
4. ELI	14,330		
5. MDL, A-B, and SLD-B	214,4062		
6. MDL, A-B, and SLD-B	80,5598		
7. MDL, A-B, and SLD-B	11,4550		
8. OLR	10,1090		
9. OLR	14,9771		
10. P-SD	12,5484		
11. DCP, ED, MDL, SLD, SLP, and OLR	2,056,7500		
12. EDLP	11,8669		
13. MDL	14,6772		
14. VI	15,2625		
15. PDS	1,222,9550		
16. G	5,443,8222		
17. Total Add-on Count (lines 7 through 22)	15,449,7391	0.0000	0.0000

*School aged students only

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

1. K-6 9-12	
2. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)	
3. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)	
4. Adjusted FY 2024 Base Level Amount	\$5,113.26
5. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report of actual TEI is less than 1.0000 use 1.0000 (A.R.S. Section 15-944)	0.0124
6. FY 2024 actual non-federal multi-expenditures from all funds (A.R.S. Section 15-914.F)	\$45,000.00
7. FY 2024 actual federal multi-expenditures from all funds	\$5,443,000
8. FY 2024 actual total multi-expenditures from all funds (line 6 plus line 7)	\$50,443,000

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

1. FY 2023 Approved Daily Route Miles	13,086.00
2. Number of Eligible Students Transferred in FY 2023	5,039.00
3. FY 2023 Annual Expenditure for Bus Riders	
4. FY 2023 Annual Expenditure for Bus Riders	
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. §15-903.B)	
2. PSID	
3. K-6	
4. 9-12	
5. Adjustment for remote instruction time calculated by ADE (A.R.S. §15-901.09, leave blank for budget adoption)	
6. Comprehension/fluency increase for transitional costs incurred in first year (A.R.S. §11-912 and 11-912.01)	
7. CTE/21st Century Learning Adjustment (A.R.S. §11-303.01, leave blank for budget adoption)	
8. CTE/21st Century Learning Adjustment (A.R.S. §11-303.01, leave blank for budget adoption)	
9. Other BSA Adjustment 1	
10. Other BSA Adjustment 2	

Assessed property valuations

8. 2023 Primary net assessed valuation (AV)	\$1,393,648,361
9. 2023 Primary net assessed valuation (AV)	
10. 2023 Sub Market Project (SRP) valuation	
11. 2025 Government Property Lease Excess Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2025 BUDGETS, leave blank for budget adoption)	
13. FY 2023 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	0000000000
14. FY 2023 M&O Fund actual expenditures (if any) for:	
a. District Program Oversight	
b. Disposition (A.R.S. §15-910)	
c. Disposition program projects	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-200)	
15. Budget Balance Carryforward transferred to the School Operating Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-903.R)

16. FY 2024 Impact Aid revenue	
17. Impact Aid revenue distributed in FY 2024 to the Impact Aid Revenue Based Data Services Fund for principal and interest payments	
18. Impact Aid revenue transferred in FY 2024 to the M&O Fund in any other way for the BSA/5 difference	
19. Impact Aid revenue transferred in FY 2024 to the M&O Fund in other or district uses	
20. FY 2023 Ending cash balance in the Impact Aid Fund	

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

21. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phrase above limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculation page. If this box is checked, the district must complete line 22 below.	
22. Enter the first year that the district exceeded the allowable student count for the first year (A.R.S. §15-949.C and E). For unified districts that qualified for a phase-down limit for K-6 or 9-12, but not both, enter 10% of the RCL attributable to the majority of K-6 or 9-12 weighted student count as provided in A.R.S. §15-971.(b)(6)(a).	FY

Districts receiving BSA adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01)

Only complete this section if the district received less tuition from a district which is unable to provide 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. (Line year - the first year before the other district begins to offer instruction)	FY
25. Base year attendance 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	
27. Tuition received in base year	
28. Tuition received in first 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. §15-410	
30. Additional number of tuitioned students lost in the second year after the base year (Type D1 districts only)	
31. Additional number of tuitioned students lost in the third year after the base year (Type D1 districts only)	

Type B3 district information

1. High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
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Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. Check box if the district offers instruction in grades 9-12. Accommodation districts only. Only accommodation districts with a student count of more than 125 in grades K-6 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 & Operations (M&O) Fund FY 2023 ending cash balance	
3. 10% of the FY 2023 BSA calculated using the district's 2023 ADM	
4. 10% of the FY 2023 BSA calculated pursuant to A.R.S. Section 11-482.B	\$

