



**Governing Board Agenda Item**

Meeting Date: May 14, 2026

From: Thomas Bogart, Chief Financial Officer

Subject: FY26 District Expenditure Budget-Revised #2

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

Consent  Action  Discussion

**Background:**

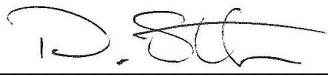
Statute dictates a school district must propose and adopt an annual school budget prior to July 15th. The District has the opportunity to reflect true student enrollment through revisions throughout the year until May 15th. This revised budget includes changes related to realized enrollment and expenditure trends.

Below are some high-level highlights of the revision:

- Total aggregate school district budget limit decreased \$55,262 to \$152,052,226. This decrease is related to a reduction in speculative federal/state grant opportunities. It is advantageous for Districts to budget grant funds high early in the year with the hope that competitive grants are awarded. There are no program implications with this accounting. In addition, please see below a shift in budget capacity to ensure available resources to complete the fiscal year.
  - Related to an increase in M&O expense budget to cover unencumbered expenses (~\$2M), a decrease in Capital budget (~\$1.2M), and a decrease in budgeted Federal expenditures (~\$800k)
- Classroom Site Fund, Adjacent Ways, Instructional Improvement, and Marana Unified School District’s Fund balances remain largely similar to the revised budget approved February 5, 2026.

**Recommended Motion:**

I move that the Governing Board adopt the 2025-2026 School District Annual Expenditure Budget Revision #2, as presented.

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

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

This is a notification that the above mentioned School District will be having a public hearing and board meeting to revise its Fiscal Year 2026 Expenditure Budget, as required by A.R.S. §15-905(E)(1).

Meeting Date: 5/14/2026

Time: 06:00PM

Location:

Street Address: 11555 W. Civic Center Dr.

Bldg: \_\_\_\_\_

Rm/Ste: \_\_\_\_\_

City: Marana

State: AZ

Zip: 85653

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

Contact Name: Thomas Bogart

Phone: 520-628-4749

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

Phone Ext: \_\_\_\_\_

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

Comments:

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTDS NUMBER 10020600  
VERSION Revised #2

I certify that the Budget of Marana Unified School District, Pima County for fiscal year 2026 was officially revised by the Governing Board on May 14, 2026, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Thomas Bogart at the District Office, telephone 520-682-4749 during normal business hours.

Kathryn Mikronis

President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Yr.</b>	<b>Budget Yr.</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>
	<b>2024 ADM</b>	<b>2025 ADM</b>	<b>2026 ADM</b>	
<b>Attending</b>	12,299,926	12,227,485	12,281,071	
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	1. Average salary of all teachers employed in FY 2026 (budget year) <u>63,188</u>
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4787	3.2747	2. Average salary of all teachers employed in FY 2025 (prior year) <u>60,179</u>
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2027	2.2026	3. Increase in average teacher salary from the prior year <u>3,009</u>
<b>3. Budgeted expenditures and budget limit</b>		<b>Budgeted Expenditures</b>	<b>Budgeted Carryforward</b>	<b>Budget Limit</b>
<b>Maintenance &amp; Operation Fund</b>	126,009,045	200,000	126,209,045	4. Percentage increase <u>5%</u>
<b>Classroom Site Fund</b>	12,943,575	201,277	13,144,852	Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.
<b>Unrestricted Capital Outlay Fund</b>	4,310,421	4,457,760	8,768,181	

	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	
<b>100 Regular Education</b>							
1000 Instruction	42,589,886	44,826,444	2,263,659	1,326,207	44,853,545	46,152,651	2.9%
<b>2000 Support Services</b>							
2100 Students	5,426,815	5,811,177	307,883	418,936	5,734,698	6,230,113	8.6%
2200 Instructional Staff	3,484,773	3,845,518	88,569	61,831	3,573,342	3,907,349	9.3%
2300, 2400, 2500 Administration	10,946,240	11,524,061	1,604,240	1,687,788	12,550,480	13,211,849	5.3%
2600 Oper./Maint. of Plant	4,642,145	5,119,855	8,254,357	8,254,710	12,896,502	13,374,565	3.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	390,117	403,841	2,707	2,426	392,824	406,267	3.4%
610 School-Sponsored Occurric. Activities	515,247	372,569	5,000	5,520	520,247	378,089	-27.3%
620 School-Sponsored Athletics	807,230	860,274	68,611	139,537	875,841	999,811	14.2%
630, 700, 800, 900 Other Programs	318,347	151,611	100	0	318,447	151,611	-52.4%
<b>Regular Education Subsection Subtotal</b>	<b>69,120,800</b>	<b>72,915,350</b>	<b>12,595,126</b>	<b>11,896,955</b>	<b>81,715,926</b>	<b>84,812,305</b>	<b>3.8%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	18,831,238	20,967,241	466,349	399,598	19,297,587	21,366,839	10.7%
<b>2000 Support Services</b>							
2100 Students	4,792,647	5,229,058	58,261	264,124	4,850,908	5,493,182	13.2%
2200 Instructional Staff	1,527,443	1,611,734	187,052	153,530	1,714,495	1,765,264	3.0%
2300, 2400, 2500 Administration	0	0	11,000	7,465	11,000	7,465	-32.1%
2600 Oper./Maint. of Plant	0	1,188	6,809	8,576	6,809	9,764	43.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>25,151,328</b>	<b>27,809,221</b>	<b>729,471</b>	<b>833,293</b>	<b>25,880,799</b>	<b>28,642,514</b>	<b>10.7%</b>
<b>400 Pupil Transportation</b>	<b>8,061,108</b>	<b>8,707,907</b>	<b>2,343,781</b>	<b>3,433,722</b>	<b>10,404,889</b>	<b>12,141,629</b>	<b>16.7%</b>
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	471,656	37,991	14,479	465,835	486,135	4.4%
<b>Budgeted Expenditures</b>	<b>102,761,080</b>	<b>109,904,134</b>	<b>15,706,369</b>	<b>16,178,449</b>	<b>118,467,449</b>	<b>126,082,583</b>	<b>6.4%</b>
<b>Maintained for spending after FY 2026 (Planned carryforward)</b>						<b>200,000</b>	
<b>TOTAL BUDGET LIMIT EXPENDITURES</b>	<b>102,761,080</b>	<b>109,904,134</b>	<b>15,706,369</b>	<b>16,178,449</b>	<b>118,467,449</b>	<b>126,282,583</b>	<b>6.6%</b>

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	126,009,045	7,541,596	6.4%
Instructional Improvement	1,150,000	1,140,000	(10,000)	-0.9%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,231,434	12,943,575	712,141	5.8%
Federal Projects	15,740,000	17,075,000	1,335,000	8.5%
State Projects	790,000	1,040,000	250,000	31.6%
Unrestricted Capital Outlay	8,470,075	4,310,421	(4,159,654)	-49.1%
New School Facilities	13,000,000	7,000,000	(6,000,000)	-46.2%
Adjacent Ways	4,500,000	4,500,000	0	0.0%
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	40,156,325	(34,843,675)	-46.5%
Food Service	6,200,000	6,450,000	250,000	4.0%
Other	19,427,350	21,737,000	2,309,650	11.9%

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	24,021,905
Gifted Education	1,200,000	1,250,000
Remedial Education	1,000	5,000
ELL Incremental Costs	530,000	663,609
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	52,000	52,000
Career Education (non-CTED)	500,000	500,000
Career Technical Education (CTED)	2,100,000	2,150,000
TOTAL	25,880,799	28,642,514

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio	
	Personnel FTE				
Certified --					
Superintendent, Principals, Other Administrators	0	56	56	1 to	219.0
Teachers	0	805	805	1 to	15.0
Other	0	66	66	1 to	186.0
Subtotal	0	927	927	1 to	13.0
Classified --					
Managers, Supervisors, Directors	0	110	110	1 to	112.0
Teachers Aides	0	292	292	1 to	42.0
Other	0	593	593	1 to	21.0
Subtotal	0	995	995	1 to	12.0
TOTAL	0	1922	1,922	1 to	6.0
Special Education --					
Teacher	0	197	197	1 to	21.0
Staff	0	415	415	1 to	11.0



FY 2026  
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 2026 was

Proposed	<u>6-Jun-25</u>
Adopted	<u>July 14, 2025</u>
Revised	<u>May 14, 2026</u>
	Date

District website link of posted budget www.maranausd.org

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_____	_____
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_____	_____
_____	_____
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 May 15, 2026  
Date

Superintendent signature

Business Manager signature

Dr. Daniel Streeter

Thomas Bogart

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Thomas Bogart

Telephone: 520-682-4749

Email: T.N.Bogart@maranausd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>201,459,165</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ <u>43,700,133</u>
Intermediate	2000	\$ <u>50,000</u>
State	3000	\$ <u>71,000,000</u>
Federal	4000	\$ <u>20,000,000</u>
TOTAL		\$ <u>134,750,133</u>

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:	<u>3.4787</u>	<u>3.2747</u>
Secondary Tax Rates:		
M&O Override	<u>0.7791</u>	<u>1.1247</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.4236</u>	<u>1.0779</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>2.2027</u>	<u>2.2026</u>

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)	\$ <u>126,009,045</u>	\$ <u>200,000</u>	\$ <u>126,209,045</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>4,310,421</u>	\$ <u>4,457,760</u>	\$ <u>8,768,181</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>17,075,000</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>152,052,226</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>63,188</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>60,179</u>
3. Increase in average teacher salary from the prior year	\$ <u>3,009</u>
4. Percentage increase	<u>5%</u>

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

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions 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	647.20	34,481,880	10,344,564	1,025,523	288,069	12,615	44,853,545	46,152,651	2.9%
2000 Support Services											
2100 Students	2.	99.00	101.00	4,301,116	1,466,615	353,065	60,261	5,610	5,734,698	6,186,667	7.9%
2200 Instructional Staff	3.	45.00	50.00	2,979,063	836,363	50,294	10,410	1,127	3,573,342	3,877,257	8.5%
2300 General Administration	4.	9.00	10.00	1,146,508	320,994	321,156	8,868	33,097	1,810,065	1,830,623	1.1%
2400 School Administration	5.	80.00	86.00	5,603,740	1,741,768	191,420	91,369	14,969	6,925,226	7,643,266	10.4%
2500 Central Services	6.	38.00	38.00	1,999,196	711,855	773,258	177,753	75,898	3,815,189	3,737,960	-2.0%
2600 Operation & Maintenance of Plant	7.	92.00	116.00	3,659,493	1,460,362	6,250,000	2,000,000	4,710	12,896,502	13,374,565	3.7%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	9.00	10.00	283,948	119,893		2,426		392,824	406,267	3.4%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	323,973	48,596			5,520	520,247	378,089	-27.3%
620 School-Sponsored Athletics	11.	1.00	0.00	748,064	112,210	71,813	29,638	38,086	875,841	999,811	14.2%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	108,010	43,601				318,447	151,611	-52.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,023.00	1,058.20	55,634,991	17,206,821	9,036,529	2,668,794	191,632	81,715,926	84,738,767	3.7%
200 and 300 Special Education											
1000 Instruction	15.	461.00	543.00	15,615,461	5,351,780	348,762	50,836		19,297,587	21,366,839	10.7%
2000 Support Services											
2100 Students	16.	49.00	53.00	4,106,653	1,122,405	235,656	28,468		4,850,908	5,493,182	13.2%
2200 Instructional Staff	17.	27.00	31.00	1,223,815	387,919	140,246	11,464	1,820	1,714,495	1,765,264	3.0%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00			7,465			11,000	7,465	-32.1%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	1,000	188		6,001	2,575	6,809	9,764	43.4%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	537.00	627.00	20,946,929	6,862,292	732,129	96,769	4,395	25,880,799	28,642,514	10.7%
400 Pupil Transportation	25.	160.00	241.00	6,304,866	2,403,041	1,612,614	1,821,108	0	10,404,889	12,141,629	16.7%
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	0.00						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	357,264	114,392	13,363	1,026	90	465,835	486,135	4.4%
Budgeted expenditures (lines 14, and 24-29)	30.	1,725.00	1,931.20	83,244,050	26,586,546	11,394,635	4,587,697	196,117	118,467,449	126,009,045.00	6.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									200,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,725.00	1,931.20	83,244,050	26,586,546	11,394,635	4,587,697	196,117	118,467,449	126,209,045	6.5%

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

**Instructions**  
**Special education programs by type (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	21,497,799	24,021,905	1.
2. Gifted Education	1,200,000	1,250,000	2.
3. Remedial Education	1,000	5,000	3.
4. ELL Incremental Costs	530,000	663,609	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	52,000	52,000	6.
7. Career Education (non-CTED)	500,000	500,000	7.
8. Career Technical Education (CTED)	2,100,000	2,150,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	25,880,799	28,642,514	9.
10. IEP required pupil transportation costs coded within Program 400	2,300,000	2,350,000	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 21  
 Staff-Pupil 1 to 11

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	6350	50,600
All Funds - Federal	6330	4,400

**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) \$ 152,748  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Fund 010 (CSF)**

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

Expenditures	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	10,493,575	1,100,000					10,976,741	11,593,575	5.6%
2100 Support services - students	2.	600,000	75,000					629,930	675,000	7.2%
2200 Support services - instructional staff	3.	600,000	75,000					624,763	675,000	8.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooperations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	11,693,575	1,250,000	0	0	0	0	12,231,434	12,943,575	5.8%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								201,277	
Total budget limit expenditures (lines 10-11)	11.	11,693,575	1,250,000	0	0	0	0	12,231,434	13,144,852	7.5%

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

**Classroom Site Fund Budget Limit Calculation**

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	12,231,434
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	11,905,993
Unexpended Budget Balance (line 12 minus 13)	14.	325,441
Interest earned in the Classroom Site Fund in FY 2025	15.	57,646
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	12,761,765
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.	13,144,852

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Instructions	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
<b>Unrestricted Capital Outlay Override (1)</b>								0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction		778,853		1,500,000				1,490,342	2,278,853	52.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff		45,344	325,562	31,242				291,511	402,148	38.0%
2300, 2400, 2500, 2900 Administration			626,244	54,632				745,034	680,876	-8.6%
2600 Operation & Maintenance of Plant			43,840	184,062				265,778	227,902	-14.3%
2700 Student Transportation			5,652	5,966				41,890	11,618	-72.3%
3000 Operation of Noninstructional Services (5)			14,572	2,132				16,290	16,704	2.5%
4000 Facilities Acquisition and Construction							684,081	5,611,018	684,081	-87.8%
5000 Debt Service					8,239			8,212	8,239	0.3%
Budgeted expenditures (lines 2-9)	0	824,197	1,015,870	1,778,034	8,239	0	684,081	8,470,075	4,310,421	-49.1%
Maintained for spending after FY 2026 (budgeted carryforward)									4,457,760	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	824,197	1,015,870	1,778,034	8,239	0	684,081	8,470,075	8,768,181	3.5%

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	\$ 100,000
6642 Textbooks	100,000
6643 Instructional Aids	750,000
673X Furniture and Equipment	900,000
673X Vehicles	200,000
673X Tech Hardware & Software	1,750,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211. \$ 125,000

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on leases of \_\_\_\_\_, and interest on bonds of \_\_\_\_\_.

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
<b>Total Fund Expenditures</b>	1.	8,470,075	4,310,421	75,000,000	40,156,325	13,000,000	7,000,000	4,500,000	4,500,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	494,432	1,360,421	45,000,000	10,000,000	13,000,000	5,000,000	3,750,000	3,750,000	4.
6655 Short-term Noninstructional Software Subscription	5.		100,000							5.
6710 Land and Improvements	6.	0		250,000	250,000	0		750,000	750,000	6.
6720 Buildings and Improvements	7.	0		6,000,000	6,000,000	0	1,000,000	0		7.
673X Furniture and Equipment	8.	350,000	900,000	5,000,000	5,000,000	0	1,000,000	0		8.
673X Vehicles	9.	300,000	200,000	7,000,000	2,000,000	0		0		9.
673X Technology Hardware & Software	10.	2,000,000	1,750,000	11,750,000	16,906,325	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	4,310,421	75,000,000	40,156,325	13,000,000	7,000,000	4,500,000	4,500,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	500,000	500,000	15,000,000	8,000,000			750,000	0	14.
New Construction	15.	50,000	50,000	40,000,000	9,000,000	13,000,000	5,000,000	3,750,000	0	15.
Other	16.	2,594,432	3,760,421	20,000,000	23,156,325	0	2,000,000	0	4,500,000	16.
Total (lines 14-16, must equal line 13)	17.	3,144,432	4,310,421	75,000,000	40,156,325	13,000,000	7,000,000	4,500,000	4,500,000	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 \$ 1,250,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1.

**Special projects**

**Instructions**

**Federal projects FTE & expenditures**

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

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

**Instructional Improvement Fund Expenditures (020)**

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
53.00	42.00	1,700,000	2,000,000.00
5.00	6.00	600,000	600,000.00
3.00	2.00	700,000	700,000.00
0.00	0.00	0	0.00
1.00	1.00	40,000	45,000.00
1.00	1.00	35,000	40,000.00
0.00	0.00	0	0.00
28.00	33.00	3,150,000	3,150,000.00
0.00	0.00	25,000	50,000.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
0.00	0.00	300,000	300,000.00
1.00	1.00	90,000	90,000.00
0.00	0.00	4,500,000	4,500,000.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
0.00	0.00	600,000	600,000.00
0.00	0.00	0	0.00
5.00	5.00	4,000,000	5,000,000.00
0.00	0.00	0	0.00
97.00	91.00	15,740,000	17,075,000
0.00	0.00	200,000	200,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	90,000	90,000
0.00	0.00	0	0
4.00	4.00	500,000	750,000
4.00	4.00	790,000	1,040,000
101.00	95.00	16,530,000	18,115,000

	Prior FY	Budget FY
1.	800,000	600,000
2.	0	0
3.	0	140,000
4.	350,000	400,000
5.	1,150,000	1,140,000

**Other funds expenditures**

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

**Internal Service Funds 950-989**

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

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

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

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

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

**Instructions**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$	106,628,526	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	7,315,149	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0	
(c) Total DAA (line 2, a plus 2, b)	\$	7,315,149	
*3. 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)		2,939,354	4,375,795
(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)		10,000	
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		1,440,125	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) <u>Decrease for Transfer from M&amp;O to Energy and Water Savings Fund</u>			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		(1,706,715)	
(d) Noncompliance Adjustment			
(e) ADVM/Transportation Audit Adjustment			
(f) Other:			
10. <u>Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)</u>		835,050	
(a) State aid supplement			
(b) Overtime district additional assistance supplement			
(c) Overtime FRPL group B weight supplement		365,713	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 126,209,045	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 4,700,533

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

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

**Unrestricted Capital Budget Limit**

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$	<u>8,470,075</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>8,470,075</u>
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$	<u>8,470,075</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$	<u>8,470,075</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>8,470,075</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>4,555,948</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>3,914,127</u>
8. Interest Earned in Fund 610 in FY 2025	\$	<u>153,501</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	<u>8,768,181</u>
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:	\$	<u>                    </u>
(b) ADM/Transportation Audit Adjustment	\$	<u>                    </u>
(c) Other:	\$	<u>                    </u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	<u>4,700,553</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u><u>8,768,181</u></u>

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

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

Marana Unified School  
May 14, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting  
at the District Office, telephone 520-682-4749

District, Pitma County for fiscal year 2026 was officially  
during normal business hours.  
Kathryn Mikronis  
President of the Governing Board

**Instructions**

1. Average Daily Membership:	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM	4. Average teacher salaries (A.R.S. §15-903.E)
	Attending	12,299,9263	12,227,4853	
2. Tax Rates:	Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			Comments on average salary calculation (Optional): Teacher salary increases can be directly attributed to the community and its support of MUSD's override election.
		Prior FY	Est. Budget FY	
3. Budgeted expenditures and Budget Limits:	Secondary rate (voter-approved overrides, bonds, and Career Technical Education District, and desegregation, if applicable)			1. Average salary of all teachers employed in FY 2026 (budget year)
		Budgeted	Budget Limit	
Maintenance & Operation Fund	Expenditures	Carryforward	Budget Limit	2. Average salary of all teachers employed in FY 2025 (prior year)
	126,009,045	200,000	126,209,045	
	12,945,575	201,277	13,144,852	
Unrestricted Capital Outlay Fund	4,310,421	4,457,760	8,768,181	3. Increase in average teacher salary from the prior year
				4. Percentage increase

	Maintenance and Operation Expenditures				Other		TOTAL		% Inc./Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education									
1000 Instruction	42,589,886	44,826,444	2,263,659	1,326,207	44,853,545	46,152,651		2.9%	
2000 Support Services									
2100 Students	5,426,815	5,811,177	307,883	418,936	5,734,698	6,230,113		8.6%	
2200 Instructional Staff	3,484,773	3,845,518	88,569	61,831	3,573,342	3,907,349		9.3%	
2300, 2400, 2500 Administration	10,946,240	11,524,061	1,604,240	1,687,788	12,550,880	13,211,849		5.9%	
2600 Oper./Maint. of Plant	4,642,145	5,119,855	8,254,357	8,254,710	12,896,502	13,374,565		3.7%	
2900 Other	0	0	0	0	0	0		0.0%	
3000 Oper. of Noninstructional Services	390,117	403,841	2,707	2,426	392,824	406,267		3.4%	
610 School-Sponsored Curric. Activities	515,247	372,569	5,000	5,520	520,247	378,089		-27.3%	
620 School-Sponsored Athletics	807,230	860,274	68,611	139,537	875,841	999,811		14.2%	
630, 700, 800, 900 Other Programs	318,347	351,611	100	0	318,447	351,611		-52.4%	
Regular Education Subsection Subtotal	69,120,800	72,915,350	12,595,126	11,896,955	81,715,926	84,812,305		3.8%	
200 and 300 Special Education									
1000 Instruction	18,831,238	20,967,241	466,349	399,598	19,297,587	21,366,839		10.9%	
2000 Support Services									
2100 Students	4,792,647	5,229,058	58,261	264,124	4,850,908	5,493,182		13.2%	
2200 Instructional Staff	1,527,443	1,611,734	187,052	153,530	1,714,495	1,765,264		3.0%	
2300, 2400, 2500 Administration	0	0	11,000	7,465	11,000	7,465		-32.1%	
2600 Oper./Maint. of Plant	0	1,188	6,809	8,576	6,809	9,764		43.4%	
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	25,131,328	27,809,221	729,471	833,293	25,880,799	28,642,514		10.7%	
400 Pupil Transportation	8,061,108	8,707,907	2,343,781	3,433,722	10,404,889	12,141,629		16.7%	
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	471,656	37,991	14,479	465,835	486,135		4.4%	
Budgeted Expenditures	102,761,080	109,904,134	15,706,369	16,178,449	118,467,449	126,082,583		6.4%	

Fund	Total expenditures by fund		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures	Budget FY		
Maintenance & Operation	118,467,449	126,009,045	7,541,596	6.4%
Instructional Improvement	1,150,000	1,140,000	(10,000)	-0.9%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,231,434	12,943,575	712,141	5.8%
Federal Projects	15,740,000	17,075,000	1,335,000	8.5%
State Projects	790,000	1,040,000	250,000	31.6%
Unrestricted Capital Outlay	8,470,075	4,310,421	(4,159,654)	-49.1%
New School Facilities	13,000,000	7,000,000	(6,000,000)	-46.2%
Adjacent Ways	4,500,000	4,500,000	0	0.0%
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	40,156,325	(34,843,675)	-46.5%
Food Service	6,200,000	6,450,000	250,000	4.0%
Other	19,427,350	21,737,000	2,309,650	11.9%

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	24,021,905
Gifted Education	1,200,000	1,250,000
Remedial Education	1,000	5,000
ELL Incremental Costs	530,000	663,609
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	52,000	52,000
Career Education (non-CTED)	500,000	500,000
Career Technical Education (CTED)	2,100,000	2,150,000
TOTAL	25,880,799	28,642,514

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		56	56	1 to 219
Teachers		805	805	1 to 15
Other		66	66	1 to 186
Subtotal	0	927	927	1 to 13
Classified --				
Managers, supervisors, directors		110	110	1 to 112
Teachers aides		292	292	1 to 42
Other		593	593	1 to 21
Subtotal	0	995	995	1 to 12
TOTAL	0	1,922	1,922	1 to 6
Special education --				
Teacher		197	197	1 to 21
Staff		415	415	1 to 11

Instructions

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	\$	0	
3.	Adjusted FY 2026 TNT Base Limit	\$	0	

FY 2026 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	0	Primary property tax rate related to budgeted expenditures
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
\$	0
\$	0

11. Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)

\$	0
\$	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
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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
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Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	1,250,000
B.1.	Current assessed value	\$	1,395,688,361
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	0.0000 (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	1,250,000
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	8.9562 (2)

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

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

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter

1. FY 2024 final ending fund balance  
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
- (b) FY 2025 expenditures and other financing uses

3. Estimated FY 2025 ending fund balance

- (a) Nonspendable
- (b) Restricted
- (c) Committed
- (d) Assigned
- (e) Unassigned
- (f) Total (amount must agree to line 3 above)

4. FY 2025 estimated ending fund balance details and planned uses

- (a) Fund deficit
- (b) Fund balance exceeding budget capacity in budget controlled funds
- (c) Planned to be spent in FY 2026
- (d) Maintained for spending after FY 2026
- (e) Total (amount must agree to line 3 above)

Maintenance and Operations	General		Capital Projects				Special Revenue		
	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	Special Revenue		
							Classroom Site	Federal and State Grant	Other special revenue
522,807	5,311,539	6,617,724	0	58,811,939	3,389,080	0	181,664	1,907,805	1,799,146
118,467,449	2,807,699	2,163,964	0	19,981,847	1,049,319	0	12,126,971	12,418,237	974,604
117,027,324	4,555,948	1,998,343	0	50,978,450	2,334,005	0	11,905,993	10,946,048	1,129,635
1,962,932	3,563,290	6,783,345	0	27,815,336	2,104,394	0	402,642	3,379,994	1,644,115
0	0	0	0	0	0	0	0	0	0
0	0	3,000,000	0	0	0	0	0	3,379,994	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	27,858,336	600,000	0	0	0	1,044,115
1,962,932	3,563,290	3,783,345	0	0	1,504,394	0	402,642	0	600,000
1,962,932	3,563,290	6,783,345	0	27,858,336	2,104,394	0	402,642	3,379,994	1,644,115
(559,266)	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	500,000	1,000,000	0	19,000,000	600,000	0	0	55,063	644,115
200,000	4,457,760	5,783,345	0	2,158,869	953,284	0	201,277	0	1,000,000
(359,266)	4,957,760	6,783,345	0	21,158,869	1,553,284	0	201,277	55,063	1,644,115