



Governing Board Agenda Item

Meeting Date: July 13, 2026

From: Thomas Bogart, Chief Financial Officer

Subject: FY27 District Expenditure Budget- Adopted

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

Consent ☐ Action ☒ Discussion ☐

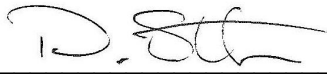
Background:

Statute dictates a school district must propose and adopt an annual school budget prior to July 15th. Due to the late nature of the budget release, the Marana Unified School District proposed its budget on draft forms from the Arizona Auditor General's Office. As a result, the District must adopt its budget on draft forms. School districts are not allowed to increase their budget from when the budget was proposed. The District will have the opportunity to reflect additional changes by the State Legislature's budget, as well as true student enrollment through revisions throughout the year until May 15th.

The only changes to this budget since the proposed budget is regarding tax rates. Primary tax rates were reduced by \$0.1066 (\$3.2747 to \$3.1681) . Secondary tax rates were also reduced by 0.0051 (2.2026 to 2.1975).

Recommended Motion:

I move that the Governing Board adopt the 2026-2027 School District Annual Expenditure Budget, as presented.

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

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

This is a notification that the above mentioned School District will be having a public hearing and board meeting to adopt its Fiscal Year 2027 Expenditure Budget.

Meeting Date: 7/13/2026Time: 8:00 AM

Location:

Street Address: 13370 N. Lon Adams Rd.

Bldg: _____

Rm/Ste: _____

City: MaranaState: AZZip: 85653

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

Contact Name: Thomas BogartPhone: 520-682-4749Email Address: T.N.Bogart@maranausd.org

Phone Ext: _____

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

Comments:

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTDS NUMBER 100206000
VERSION Adopted

I certify that the Budget of Marana Unified School District, Pima County for fiscal year 2027 was officially proposed by the Governing Board on June 11, 2026, 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.
Kathryn Mikronis
President of the Governing Board

1. Average Daily Membership:		Prior Yr. 2026 ADM	Budget Yr. 2027 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)	
Attending	2025 ADM	12,227.485	12,286.776	1. Average salary of all teachers employed in FY 2027 (budget year)	64,452
			12,376.752	2. Average salary of all teachers employed in FY 2026 (prior year)	63,188
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,264
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2747	3.1681	4. Percentage increase	2%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.2026	2.1975	Comments on average salary calculation (optional): All certified employees received a 2% salary increase on their base pay in FY27.	
3. Budgeted expenditures and budget limits		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		126,821,408	200,000	127,021,408	
Classroom Site Fund		13,943,575	234,866	14,178,441	
Unrestricted Capital Outlay Fund		4,389,149	4,457,760	8,846,909	

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	44,826,444	45,365,117	1,326,207	1,326,207	46,152,651	46,691,324	1.2%
2000 Support Services							
2100 Students	5,811,177	5,853,753	418,936	418,936	6,230,113	6,272,689	0.7%
2200 Instructional Staff	3,845,518	3,875,007	61,831	61,831	3,907,349	3,936,838	0.8%
2300, 2400, 2500 Administration	11,524,061	11,648,616	1,687,788	1,687,788	13,211,849	13,336,404	0.9%
2600 Oper./Maint. of Plant	5,119,855	5,193,045	8,254,710	8,254,710	13,374,565	13,447,755	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	403,841	409,520	2,426	2,426	406,267	411,946	1.4%
610 School-Sponsored Cocurric. Activities	372,569	379,048	5,520	5,520	378,089	384,568	1.7%
620 School-Sponsored Athletics	860,274	875,235	139,537	139,537	999,811	1,014,772	1.5%
630, 700, 800, 900 Other Programs	151,611	153,771	0	0	151,611	153,771	1.4%
Regular Education Subsection Subtotal	72,915,350	73,753,112	11,896,955	11,896,955	84,812,305	85,650,067	1.0%
200 and 300 Special Education							
1000 Instruction	20,967,241	21,279,550	399,598	399,598	21,366,839	21,679,148	1.5%
2000 Support Services							
2100 Students	5,229,058	5,311,191	264,124	264,124	5,493,182	5,575,315	1.5%
2200 Instructional Staff	1,611,734	1,636,210	153,530	153,530	1,765,264	1,789,740	1.4%
2300, 2400, 2500 Administration	0	0	7,465	7,465	7,465	7,465	0.0%
2600 Oper./Maint. of Plant	1,188	1,188	8,576	8,576	9,764	9,764	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	27,809,221	28,228,139	833,293	833,293	28,642,514	29,061,432	1.5%
400 Pupil Transportation	8,707,907	8,182,907	3,433,722	3,433,722	12,141,629	11,616,629	-4.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	471,656	478,801	14,479	14,479	486,135	493,280	1.5%
Budgeted Expenditures	109,904,134	110,642,959	16,178,449	16,178,449	126,082,583	126,821,408	0.6%
Maintained for spending after FY 2027 (Planned carryforward)					200,000	200,000	
TOTAL BUDGET LIMIT EXPENDITURES	109,904,134	110,642,959	16,178,449	16,178,449	126,282,583	127,021,408	0.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	126,009,045	126,821,408	812,363	0.6%
Instructional Improvement	1,140,000	1,140,000	0	0.0%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,943,575	13,943,575	1,000,000	7.7%
Federal Projects	17,075,000	17,075,000	0	0.0%
State Projects	1,040,000	1,040,000	0	0.0%
Unrestricted Capital Outlay	4,310,421	4,389,149	78,728	1.8%
New School Facilities	7,000,000	1,500,000	(5,500,000)	-78.6%
Adjacent Ways	4,500,000	4,500,000	0	0.0%
Debt Service	22,000,000	22,000,000	0	0.0%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	40,156,325	13,750,000	(26,406,325)	-65.8%
Food Service	6,450,000	6,450,000	0	0.0%
Other	21,737,000	21,737,000	0	0.0%

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	24,021,905	24,440,823
Gifted Education	1,250,000	1,250,000
Remedial Education	5,000	5,000
ELL Incremental Costs	663,609	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)	2,150,000	2,150,000
TOTAL	28,642,514	29,061,432

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	56	56	1 to 221.0
Teachers	0	805	805	1 to 15.0
Other	0	66	66	1 to 188.0
Subtotal	0	927	927	1 to 13.0
Classified --				
Managers, Supervisors, Directors	0	110	110	1 to 113.0
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



District Name Marana Unified School District #6

County Pima

Instructions

CTD number 100206000

FY 2027

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed 11-Jun-26

Adopted July 13, 2026

Revised

Date

District website link of posted budget www.maranausd.org

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 14, 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 2026	\$	177,052,226
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ 43,700,133
Intermediate	2000	\$ 50,000
State	3000	\$ 92,118,184
Federal	4000	\$ 17,075,000
TOTAL		\$ 152,943,317

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.2747	3.1681
Secondary Tax Rates:		
M&O Override	1.1247	1.0658
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0779	1.1317
CTED		
Desegregation		
Total Secondary Tax Rate	2.2026	2.1975

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)	\$ 126,821,408	\$ 200,000	\$ 127,021,408
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 4,389,149	\$ 4,457,760	\$ 8,846,909
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 17,075,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 152,943,317

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 64,452
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 63,188
3. Increase in average teacher salary from the prior year	\$ 1,264
4. Percentage increase	2%

Comments on average salary calculation (optional): All certified employees received a 2% salary increase on their base pay in FY27.

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

District name			Marana Unified School District #6		County		Pima		CTD number		100206000		Version		Adopted	
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 2026	Budget FY 2027					
100 Regular Education																
1000 Instruction			1.	647.20	650.00	35,020,553	10,344,564	1,025,523	288,069	12,615	46,152,651	46,691,324	1.2%			1.
2000 Support services																
2100 Students			2.	101.00	105.00	4,387,138	1,466,615	353,065	60,261	5,610	6,186,667	6,272,689	1.4%			2.
2200 Instructional staff			3.	50.00	50.00	3,038,644	836,363	50,294	10,410	1,127	3,877,257	3,936,838	1.5%			3.
2300 General administration			4.	10.00	10.00	1,169,438	320,994	321,156	8,868	33,097	1,830,623	1,853,553	1.3%			4.
2400 School administration			5.	86.00	86.00	5,665,381	1,741,768	191,420	91,369	14,969	7,643,266	7,704,907	0.8%			5.
2500 Central services			6.	38.00	38.00	2,039,180	711,855	773,258	177,753	75,898	3,737,960	3,777,944	1.1%			6.
2600 Operation & maintenance of plant			7.	116.00	116.00	3,732,683	1,460,362	6,250,000	2,000,000	4,710	13,374,565	13,447,755	0.5%			7.
2900 Other			8.	0.00	0.00						0	0	0.0%			8.
3000 Operation of noninstructional services			9.	10.00	10.00	289,627	119,893		2,426		406,267	411,946	1.4%			9.
610 School-sponsored cocurricular activities			10.	0.00	0.00	330,452	48,596			5,520	378,089	384,568	1.7%			10.
620 School-sponsored athletics			11.	0.00	0.00	763,025	112,210	71,813	29,638	38,086	999,811	1,014,772	1.5%			11.
630 Other instructional programs			12.	0.00	0.00						0	0	0.0%			12.
700, 800, 900 Other programs			13.	0.00	0.00	110,170	43,601				151,611	153,771	1.4%			13.
Regular education subsection subtotal (lines 1-13)			14.	1,058.20	1,065.00	56,546,291	17,206,821	9,036,529	2,668,794	191,632	84,738,767	85,650,067	1.1%			14.
200 and 300 Special education																
1000 Instruction			15.	543.00	543.00	15,927,770	5,351,780	348,762	50,836		21,366,839	21,679,148	1.5%			15.
2000 Support services																
2100 Students			16.	53.00	53.00	4,188,786	1,122,405	235,656	28,468		5,493,182	5,575,315	1.5%			16.
2200 Instructional staff			17.	31.00	31.00	1,248,291	387,919	140,246	11,464	1,820	1,765,264	1,789,740	1.4%			17.
2300 General administration			18.	0.00	0.00						0	0	0.0%			18.
2400 School administration			19.	0.00	0.00						0	0	0.0%			19.
2500 Central services			20.	0.00	0.00			7,465			7,465	7,465	0.0%			20.
2600 Operation & maintenance of plant			21.	0.00	0.00	1,000	188		6,001	2,575	9,764	9,764	0.0%			21.
2900 Other			22.	0.00	0.00						0	0	0.0%			22.
3000 Operation of noninstructional services			23.	0.00	0.00						0	0	0.0%			23.
Subtotal (lines 15-23)			24.	627.00	627.00	21,365,847	6,862,292	732,129	96,769	4,395	28,642,514	29,061,432	1.5%			24.
400 Pupil transportation			25.	241.00	235.00	5,904,866	2,278,041	1,612,614	1,821,108		12,141,629	11,616,629	-4.3%			25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)			26.	0.00	0.00	0	0	0	0	0	0	0	0.0%			26.
530 Dropout prevention programs			27.	0.00	0.00						0	0	0.0%			27.
540 Joint career and technical education and vocational education center			28.	0.00	0.00	0	0	0	0	0	0	0	0.0%			28.
550 K-3 Reading program			29.	5.00	5.00	364,409	114,392	13,363	1,026	90	486,135	493,280	1.5%			29.
Budgeted expenditures (lines 14, and 24-29)			30.	1,931.20	1,932.00	84,181,413	26,461,546	11,394,635	4,587,697	196,117	126,009,045	126,821,408	0.6%			30.
Maintained for spending after FY 2027 (budgeted carryforward)			31.								200,000	200,000				31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)			32.	1,931.20	1,932.00	84,181,413	26,461,546	11,394,635	4,587,697	196,117	126,209,045	127,021,408	0.6%			32.

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	24,021,905	24,440,823	1.
2. Gifted education	1,250,000	1,250,000	2.
3. Remedial education	5,000	5,000	3.
4. ELL incremental costs	663,609	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)	2,150,000	2,150,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	28,642,514	29,061,432	9.
10. IEP required pupil transportation costs coded within Program 400	2,350,000	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	56,925
All funds - federal	6330	4,950

FY 2027 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) \$ 155,803
(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)

Instructions		Expenditures						Totals		%
								Prior FY 2026	Budget FY 2027	Increase/ Decrease
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800			
1000 Instruction	1.	11,243,575	1,350,000					11,593,575	12,593,575	8.6%
2100 Support services - students	2.	600,000	75,000					675,000	675,000	0.0%
2200 Support services - instructional staff	3.	600,000	75,000					675,000	675,000	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services operations	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.	12,443,575	1,500,000	0	0	0	0	12,943,575	13,943,575	7.7%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							201,277	234,866	
Total budget limit expenditures (lines 10-11)	11.	12,443,575	1,500,000	0	0	0	0	13,144,852	14,178,441	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	13,144,852
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	12,384,592
Unexpended budget balance (line 12 minus 13)	14.	760,260
Interest earned in the Classroom Site Fund in FY 2026	15.	35,000
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	13,383,181
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	14,178,441

(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	
Expenditures	Prior FY								Budget FY			
	2026								2027			
Unrestricted Capital Outlay override (1)		1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		857,581		1,500,000				2,278,853	2,357,581	3.5%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		45,344	325,562	31,242				402,148	402,148	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			626,244	54,632				680,876	680,876	0.0%	4.
2600 Operation & maintenance of plant	5.			43,840	184,062				227,902	227,902	0.0%	5.
2700 Student transportation	6.			5,652	5,966				11,618	11,618	0.0%	6.
3000 Operation of noninstructional services (5)	7.			14,572	2,132				16,704	16,704	0.0%	7.
4000 Facilities acquisition and construction	8.							684,081	684,081	684,081	0.0%	8.
5000 Debt service	9.					8,239			8,239	8,239	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	902,925	1,015,870	1,778,034	8,239	0	684,081	4,310,421	4,389,149	1.8%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								4,457,760	4,457,760		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	902,925	1,015,870	1,778,034	8,239	0	684,081	8,768,181	8,846,909	0.9%	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.

(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	1,828,000

(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	
Expenditures		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.	4,310,421	4,389,149	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	1,360,421	1,361,149	10,000,000	8,000,000	5,000,000	1,000,000	3,750,000	3,750,000
6655 Short-term noninstructional software subscription	5.	100,000	100,000	0	0	0		0	
6710 Land and improvements	6.	0		250,000	0	0		750,000	750,000
6720 Buildings and improvements	7.	0		6,000,000	2,500,000	1,000,000	250,000	0	
673X Furniture and equipment	8.	900,000	900,000	5,000,000	2,000,000	1,000,000	250,000	0	
673X Vehicles	9.	200,000	200,000	2,000,000	250,000	0		0	
673X Technology hardware & software	10.	1,750,000	1,828,000	16,906,325	1,000,000	0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	4,310,421	4,389,149	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000
Total amounts reported on lines 2-12 above for:									
Renovation	14.	500,000	500,000	8,000,000	2,500,000			0	
New construction	15.	50,000	50,000	9,000,000	8,000,000	5,000,000	0	0	
Other	16.	3,760,421	3,839,149	23,156,325	3,250,000	2,000,000	1,500,000	4,500,000	4,500,000
Total (lines 14-16, must equal line 13)	17.	4,310,421	4,389,149	40,156,325	13,750,000	7,000,000	1,500,000	4,500,000	4,500,000

(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 2027 \$ 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

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

District name	Marana Unified School District #6	County	Pima	CTD number	100206000		
				Version	Adopted		
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)							
Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay			
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$	109,530,149	\$	109,530,149	\$	0
*2.	(a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$	7,353,728				
	(b) DAA adjustment (from BSA55 tab, page 4)	\$	0				
	(c) Total DAA (line 2.a plus 2.b)	\$	7,353,728		3,250,000		4,103,728
*3.	FY 2027 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				16,010,932		
	(b) Unrestricted Capital Outlay						
	(c) Special Program						
*4.	Small school adjustment for Districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of small school adjustment phase down limit, line 6)						
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)						
	(a) Individuals and other private sources				10,000		
	(b) Other Arizona districts						
	(c) Out-of-state districts and other governments						
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)						
*6.	State Assistance (A.R.S. §15-976) and special ed. voucher payments received (A.R.S. §15-1204)						
*7.	Increase authorized by County School Superintendent for accommodation schools [not to exceed amount on Calculations page, Calculation of M&O Fund budget balance carryforward, line 15(e)] (A.R.S. §15-974.B)						
8.	Budget increase for:						
	(a) Desegregation expenditures (A.R.S. §15-910.G-K)						
*	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)				400,000		
	(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)						
	(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (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 2026 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				(2,179,673)		
	(c) Increase for Energy and Water Savings Fund transfer to M&O						
	(d) Noncompliance adjustment						
	(e) ADM/Transportation audit adjustment						
	(f) Other:						
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)			\$	127,021,408		
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)					\$	4,103,728

* 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 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	8,768,181
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 2026 capital expenditures (line 1 + 2)	\$	8,768,181
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	8,768,181
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	8,768,181
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	4,100,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	4,668,181
8. Interest earned in Fund 610 in FY 2026	\$	75,000
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 2027 (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)	\$	4,103,728
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	8,846,909

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

Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)

Instructions		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures				6100	6200		6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0% 1.
2000 Support services												
2100 Students	2.	0.00								0	0	0.0% 2.
2200 Instructional staff	3.	0.00								0	0	0.0% 3.
2300 General administration	4.	0.00								0	0	0.0% 4.
2400 School administration	5.	0.00								0	0	0.0% 5.
2500 Central services	6.	0.00								0	0	0.0% 6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0% 7.
2700 Student transportation	8.	0.00								0	0	0.0% 8.
2900 Other	9.	0.00								0	0	0.0% 9.
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% 10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0% 11.
2000 Support services												
2100 Students	12.	0.00								0	0	0.0% 12.
2200 Instructional staff	13.	0.00								0	0	0.0% 13.
2300 General administration	14.	0.00								0	0	0.0% 14.
2400 School administration	15.	0.00								0	0	0.0% 15.
2500 Central services	16.	0.00								0	0	0.0% 16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0% 17.
2700 Student transportation	18.	0.00								0	0	0.0% 18.
2900 Other	19.	0.00								0	0	0.0% 19.
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% 20.

Instructions				President of the Governing Board			
1. Average daily membership:		Prior year		Budget year		4. Average teacher salaries (A.R.S. §15-903.E)	
		2025 ADM	2026 ADM	2027 ADM			
Attending					1. Average salary of all teachers employed in FY 2027 (budget year)		64,452
		12,227.4853	12,286.7761	12,376.7518	2. Average salary of all teachers employed in FY 2026 (prior year)		63,188
2. Tax rates:		Prior FY		Est. Budget FY	3. Increase in average teacher salary from the prior year		1,264
					4. Percentage increase		2%
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2747		3.1681	Comments on average salary calculation (optional): All certified employees received a 2% salary increase on their base pay in FY27.		
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		2.2026		2.1975			
3. Budgeted expenditures and budget limits:		Budgeted expenditures	Budgeted carryforward	Budget limit			
Maintenance & Operation Fund		126,821,408	200,000	127,021,408			
Classroom Site Fund		13,943,575	234,866	14,178,441			
Unrestricted Capital Outlay Fund		4,389,149	4,457,760	8,846,909			

	Maintenance and Operation expenditures						
	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	44,826,444	45,365,117	1,326,207	1,326,207	46,152,651	46,691,324	1.2%
2000 Support services							
2100 Students	5,811,177	5,853,753	418,936	418,936	6,230,113	6,272,689	0.7%
2200 Instructional staff	3,845,518	3,875,007	61,831	61,831	3,907,349	3,936,838	0.8%
2300, 2400, 2500 Administration	11,524,061	11,648,616	1,687,788	1,687,788	13,211,849	13,336,404	0.9%
2600 Oper./maint. of plant	5,119,855	5,193,045	8,254,710	8,254,710	13,374,565	13,447,755	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	403,841	409,520	2,426	2,426	406,267	411,946	1.4%
610 School-sponsored cocurric. activities	372,569	379,048	5,520	5,520	378,089	384,568	1.7%
620 School-sponsored athletics	860,274	875,235	139,537	139,537	999,811	1,014,772	1.5%
630, 700, 800, 900 Other programs	151,611	153,771	0	0	151,611	153,771	1.4%
Regular education subsection subtotal	72,915,350	73,753,112	11,896,955	11,896,955	84,812,305	85,650,067	1.0%
200 and 300 Special education							
1000 Instruction	20,967,241	21,279,550	399,598	399,598	21,366,839	21,679,148	1.5%
2000 Support services							
2100 Students	5,229,058	5,311,191	264,124	264,124	5,493,182	5,575,315	1.5%
2200 Instructional staff	1,611,734	1,636,210	153,530	153,530	1,765,264	1,789,740	1.4%
2300, 2400, 2500 Administration	0	0	7,465	7,465	7,465	7,465	0.0%
2600 Oper./maint. of plant	1,188	1,188	8,576	8,576	9,764	9,764	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	27,809,221	28,228,139	833,293	833,293	28,642,514	29,061,432	1.5%
400 Pupil transportation	8,707,907	8,182,907	3,433,722	3,433,722	12,141,629	11,616,629	-4.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	471,656	478,801	14,479	14,479	486,135	493,280	1.5%
Budgeted expenditures	109,904,134	110,642,959	16,178,449	16,178,449	126,082,583	126,821,408	0.6%
Maintained for spending after FY 2027 (budgeted carryforward)					200,000	200,000	
Total budget limit expenditures	109,904,134	110,642,959	16,178,449	16,178,449	126,282,583	127,021,408	0.6%

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

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	126,009,045	126,821,408	812,363	0.6%
Instructional Improvement	1,140,000	1,140,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,943,575	13,943,575	1,000,000	7.7%
Federal Projects	17,075,000	17,075,000	0	0.0%
State Projects	1,040,000	1,040,000	0	0.0%
Unrestricted Capital Outlay	4,310,421	4,389,149	78,728	1.8%
New School Facilities	7,000,000	1,500,000	(5,500,000)	-78.6%
Adjacent Ways	4,500,000	4,500,000	0	0.0%
Debt Service	22,000,000	22,000,000	0	0.0%
School Plant Fund	300,000	300,000	0	0.0%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
Bond Building	40,156,325	13,750,000	(26,406,325)	-65.8%
Food Service	6,450,000	6,450,000	0	0.0%
Other	21,737,000	21,737,000	0	0.0%

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	24,021,905	24,440,823
Gifted education	1,250,000	1,250,000
Remedial education	5,000	5,000
ELL incremental costs	663,609	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)	2,150,000	2,150,000
Total	28,642,514	29,061,432

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	0	56	56	1 to 221
Teachers	0	805	805	1 to 15
Other	0	66	66	1 to 188
Subtotal	0	927	927	1 to 13
Classified --				
Managers, supervisors, directors	0	110	110	1 to 113
Teachers aides	0	292	292	1 to 42
Other	0	593	593	1 to 21
Subtotal	0	995	995	1 to 12
Total	0	1,922	1,922	1 to 6
Special education --				
Teacher	0	197	197	1 to 21
Staff	0	415	415	1 to 11

CTD number	100206000
Version	Adopted

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	1,600,000	1,600,000
520 Community School	250,000	250,000
526 Extracurricular Activities Fees Tax Credit	1,000,000	1,000,000
530 Gifts and Donations	3,500,000	3,500,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	20,000	20,000
545 School Opening	0	0
550 Insurance Proceeds	500,000	500,000
555 Textbooks	10,000	10,000
565 Litigation Recovery	50,000	50,000
570 Indirect Costs	250,000	250,000
575 Unemployment Insurance	200,000	200,000
580 Teacherage	0	0
585 Insurance Refund	250,000	250,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	7,000	7,000
596 Career Technical Education	2,000,000	2,000,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	100,000	100,000
665 Energy and Water Savings	2,350,000	2,350,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	8,000,000	8,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	1,250,000	1,250,000
Other	150,000	150,000
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
950__ Chromebook Insurance____	250,000	250,000
Total	21,737,000	21,737,000

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	0	

Primary property tax rate
related to budgeted
expenditures

FY 2027 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 2026 expenditures

8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$		
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	\$		
b.	FY 2026 original budget for small school adjustment (from FY 2026 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 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	1,250,000	0.0008
13.	Amount to be levied in FY 2027 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	\$	1,502,237,644	
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	\$	8.3209	(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.

Instructions		Funds														
		General			Capital projects			Special revenue								
		Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter																
1. FY 2025 final ending fund balance		(559,267)	6,138,311	6,939,696	0	10,498,809	2,363,839	0	402,641	3,379,993	2,063,718	10,376,746	0	61,605	0	41,666,091
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.																
2. FY 2026 activity, year-to-date and estimated through June 30																
(a) FY 2026 revenues and other financing sources		126,209,045	8,768,181	2,000,000	0	0	1,250,000	0	12,761,765	13,115,000	2,500,000	11,000,000	0	65,000	0	177,668,991
(b) FY 2026 expenditures and other financing uses		126,009,045	8,768,181	2,000,000	0	4,500,000	400,000	0	12,661,765	13,115,000	2,500,000	11,000,000	0	65,000	0	181,018,991
3. Estimated FY 2026 ending fund balance																
(359,267)		6,138,311	6,939,696	0	5,998,809	3,213,839	0	502,641	3,379,993	2,063,718	10,376,746		0	61,605	0	38,316,091
(a) Nonspendable		(359,267)	0	0	0	0	0	0	0	0	0	0	0	0	0	(359,267)
(b) Restricted		0	0	0	0	0	3,213,839	0	0	3,379,993	0	10,376,746	0	0	0	16,970,578
(c) Committed		0	1,000,000	1,000,000	0	0	0	0	0	0	0	0	0	0	0	2,000,000
(d) Assigned		0	0	0	0	4,500,000	0	0	0	0	1,750,000	0	0	0	0	6,250,000
(e) Unassigned		0	5,138,311	5,939,696	0	1,498,809	0	0	502,641	0	313,718	0	0	61,605	0	13,454,780
(f) Total (amount must agree to line 3 above)		(359,267)	6,138,311	6,939,696	0	5,998,809	3,213,839	0	502,641	3,379,993	2,063,718	10,376,746	0	61,605	0	38,316,091
4. FY 2026 estimated ending fund balance details and planned uses																
(a) Fund deficit		(359,267)	0	0	0	0	0	0	0	0	0	0	0	0	0	(359,267)
(b) Fund balance exceeding budget capacity in budget controlled funds		0	0		0				0	0						0
(c) Planned to be spent in FY 2027		0	750,000	1,500,000	0	5,000,000	1,000,000	0	250,000	3,379,993	500,000		0	25,000	0	12,404,993
(d) Maintained for spending after FY 2027		0	5,388,311	5,439,696	0	998,809	2,213,839	0	252,641	0	1,563,718	10,376,746	0	36,605	0	26,270,365
(e) Total (amount must agree to line 3 above)		(359,267)	6,138,311	6,939,696	0	5,998,809	3,213,839	0	502,641	3,379,993	2,063,718	10,376,746	0	61,605	0	38,316,091

B. Comments (optional)

Go MUSD!

Instructions

Data entry sheet

FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	\$5,215.53
State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	
0.5 mile or less OR more than 1.0 mile	\$3.07
More than 0.5 mile through 1.0 mile	\$2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (March 16, 2026, JLBC TNT rate memorandum)	1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	\$883.00

District information

Student information systems (SIS) vendor

SELECT from dropdown

Edupoint (Synergy)

Accounting information system

Infinite Visions

Bookstore cash receipting system

InTouch

UCO Fund type

General

Unweighted student count

All districts must complete lines 1 through 6 below. Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2025 100th-Day ADM				12,227.4853
2. FY 2026 100th-Day ADM	84,2850	7,781.4947	4,420.9964	12,286.7761
Current year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2027 Estimated non-AOI student count	84,2580	7,838.2587	4,398.4258	12,320.9425
4. FY 2027 Estimated AOI full-time student count		0.4397	11.7496	12.1893
5. FY 2027 Estimated AOI part-time student count		2.7990	40.8210	43.6200
6. Total FY 2027 estimated student count	84,2580	7,841.4974	4,450.9964	12,376.7518

Check box for type 03 districts that educate high school students. ☐

Student count by category

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

	Non-AOI student count	AOI Full-time student count	AOI Part-time student count
7. ELL	257.7805		
8. K-3	3,010.5734		
9. K-3 (Reading)	3,010.5734		
10. HI	16.4750		
11. MD-R, A-R, and SID-R	300.3890		
12. MD-SC, A-SC, and SID-SC	100.4575		
13. MD-SSI	11.7200		
14. OI-R	8.0700		
15. OI-SC	14.7400		
16. P-SD	10.7300		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,083.9169		*School aged students only
18. ED-P	14.5500		
19. MOID	19.0000		
20. VI	14.2750		
21. FRPL	5,304.6286		
22. G	1,110.8031		
23. Total add-on count (lines 7 through 22)	15,288.6824	0.0000	0.0000

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

K-8 9-12

1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2027 base level amount

Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)

4. \$5,215.53

5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)

6. \$50,600.00

7. FY 2025 actual federal audit expenditures from all funds

\$4,400.00

FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)

\$55,000.00

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

1. FY 2026 Approved daily route miles	13,835.00
2. Number of eligible students transported in FY 2026	4,159.86
3. FY 2026 Annual expenditure for bus tokens	
4. FY 2026 Annual expenditure for bus passes	
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	1,500.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

4. CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

5. CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

6. Other BSL adjustment 1

7. Other BSL adjustment 2

Assessed property valuations

8. 2026 Primary net assessed valuation (AV)	\$1,502,237,644
9. 2026 Primary net assessed valuation (AV2)	
10. 2026 Salt River Project (SRP) valuation	
11. 2026 Government Property Lease Excise Tax assessed valuation	

Instructions	Data entry sheet
Budget balance carryforward (A.R.S. §15-943.01)	
12 Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13 FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$125,809,045.00
14 FY 2026 M&O Fund actual expenditures (if any) for:	
a. Special program override	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint career and technical education and vocational education center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15 Budget balance carryforward transferred to the School Opening Fund (if any)	

Districts receiving Federal Impact Aid revenues (A.R.S. §15-905.R):	
16 FY 2027 Impact Aid revenue	
17 Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18 Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	
19 Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	
20 FY 2026 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):	
21 ☐	Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.
22 Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and E)	FY
For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):	
Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.	
24 Base year - the fiscal year before the other district began to offer instruction	FY
25 Base year attending ADM grades 9-12	
26 Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27 Tuition received in base year	
28 Tuition received in fiscal year after base year	
29 ☐	Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450
30 Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)	
31 Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)	

Type 03 district information

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

1. ☐	Check box if the district offers instruction in grades 9-12. Accommodation districts only.
Only accommodation districts with a student count of more than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of more than 100 in grades 9-12, should complete lines 2 through 4.	
2. Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3. 10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$