



FY 2026
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 2026 was

Proposed June 10, 2025

Adopted June 24, 2025

Revised

Date

District website link of posted budget <https://www.susd.org/departments/finance/budget>

Dr. Donna W. Lewis

Mr. Mike Sharkey

Mrs. Amy Carney

Dr. Matthew Pittinsky

Mrs. Carine Werner

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by June 27, 2025

Date

Superintendent signature

Business Manager signature

Dr. Scott Menzel

Superintendent name (typed name)

Shannon Crosier

Business Manager name (typed name)

District contact employee: Mario Serna

Telephone: (480) 484-6135

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Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>315,169,194</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ <u>50,328,470</u>
Intermediate	2000	\$ <u></u>
State	3000	\$ <u>38,322,240</u>
Federal	4000	\$ <u>16,224,309</u>
TOTAL		\$ <u>104,875,019</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>2.2289</u>	<u>2.2300</u>
Secondary Tax Rates:		
M&O Override	<u>0.3083</u>	<u>0.3000</u>
Special Program Override	<u></u>	<u></u>
Capital Override	<u>0.2056</u>	<u>0.2000</u>
Class A Bonds	<u></u>	<u></u>
Class B Bonds	<u>0.4029</u>	<u>0.4100</u>
CTED	<u></u>	<u></u>
Desegregation	<u>0.1047</u>	<u>0.1000</u>
Total Secondary Tax Rate	<u>1.0215</u>	<u>1.0100</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>188,339,463</u>	\$ <u>0</u>	\$ <u>188,339,463</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>28,902,391</u>	\$ <u>0</u>	\$ <u>28,902,391</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>11,025,136</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>228,266,990</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>71,423</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>69,887</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,536</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional): Salaries and Anticipated Performance Pay

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
100 Regular Education												
1000 Instruction	1.	864.35	835.01	55,985,148	17,170,299	1,151,518	659,252	42,750	72,777,997	75,008,967	3.1%	
2000 Support Services												
2100 Students	2.	130.68	126.34	6,741,786	2,052,225	35,100	1,500	850	10,439,058	8,831,461	-15.4%	
2200 Instructional Staff	3.	69.72	68.57	3,987,883	1,142,712	185,431	67,966	45,185	5,742,320	5,429,177	-5.5%	
2300 General Administration	4.	11.00	10.00	1,284,911	334,808	250,000	7,835	15,333	2,096,587	1,892,887	-9.7%	
2400 School Administration	5.	127.50	125.63	9,078,770	2,399,446	25,000	83,459	0	12,161,547	11,586,675	-4.7%	
2500 Central Services	6.	40.50	38.00	2,445,245	685,483	1,124,917	838,998	123,117	5,534,831	5,217,760	-5.7%	
2600 Operation & Maintenance of Plant	7.	212.93	212.96	9,112,775	2,571,255	12,007,774	8,676,193	2,300	30,279,169	32,370,297	6.9%	
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	9.	7.00	7.00	245,239	78,754	0	335,338	0	1,188,854	659,331	-44.5%	
610 School-Sponsored Cocurricular Activities	10.	0.20	0.00	349,000	70,274	0	0	0	424,645	419,274	-1.3%	
620 School-Sponsored Athletics	11.	6.00	6.00	1,612,751	374,870	101,500	750	165,000	2,181,471	2,254,871	3.4%	
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Regular Education Subsection Subtotal (lines 1-13)	14.	1,469.88	1,429.51	90,843,508	26,880,126	14,881,240	10,671,291	394,535	142,826,479	143,670,700	0.6%	
200 and 300 Special Education												
1000 Instruction	15.	331.57	295.79	14,343,206	3,353,429	2,000,000	3,000	0	21,179,712	19,699,635	-7.0%	
2000 Support Services												
2100 Students	16.	98.65	93.05	5,236,431	1,691,215	5,500	12,000	2,739	10,442,045	6,947,885	-33.5%	
2200 Instructional Staff	17.	6.48	6.48	336,016	119,624	50,100	22,596	250,000	1,010,458	778,336	-23.0%	
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	21,594	0	-100.0%	
2500 Central Services	20.	0.00	0.00	0	0	2,000	0	0	14,991	2,000	-86.7%	
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,200	0	0	855	1,200	40.4%	
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (lines 15-23)	24.	436.70	395.32	19,915,653	5,164,268	2,058,800	37,596	252,739	32,669,655	27,429,056	-16.0%	
400 Pupil Transportation	25.	100.38	100.38	4,033,230	1,189,768	2,143,650	1,302,500	0	9,125,574	8,669,148	-5.0%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	88.28	84.60	5,685,327	1,532,342	71,500	55,500	37,500	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	27.	1.14	1.14	74,229	27,859	58,000	41,042	20,000	221,130	221,130	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%	
550 K-3 Reading Program	29.	6.40	7.32	450,681	516,579	0	0	0	967,000	967,260	0.0%	
Budgeted expenditures (lines 14, and 24-29)	30.	2,102.78	2,018.27	121,002,628	35,310,942	19,213,190	12,107,929	704,774	193,192,007	188,339,463	-2.5%	
Maintained for spending after FY 2026 (budgeted carryforward)	31.											
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	2,102.78	2,018.27	121,002,628	35,310,942	19,213,190	12,107,929	704,774	193,192,007	188,339,463	-2.5%	

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

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	28,932,690	24,000,000	1.
2. Gifted Education	3,687,310	3,419,018	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	49,655	10,038	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	32,669,655	27,429,056	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 7
Staff-Pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	94,000
All Funds - Federal	6330	0

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) \$ 338,338
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	26,653,681	5,732,785	0	0	0	0	36,071,533	32,386,466	-10.2%
2100 Support services - students	2.	120,626	59,588	0	0	0	0	1,508,347	180,214	-88.1%
2200 Support services - instructional staff	3.	78,886	33,303	0	0		0	489,201	112,189	-77.1%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Oerations	6.	0	5,086	0				219,817	5,086	-97.7%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	26,853,193	5,830,762	0	0	0	0	38,288,898	32,683,955	-14.6%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									
Total budget limit expenditures (lines 10-11)	11.	26,853,193	5,830,762	0	0	0	0	38,288,898	32,683,955	-14.6%

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.	38,288,898
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	25,992,556
Unexpended Budget Balance (line 12 minus 13)	14.	12,296,342
Interest earned in the Classroom Site Fund in FY 2025	15.	490,722
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	19,896,891
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.	32,683,955

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)		Unrestricted Capital Outlay (UCO) Fund										
Expenditures		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	Budget FY		
									2025	2026		
Unrestricted Capital Outlay Override (1)	1.	0	4,342,058	1,733,196	7,081,975	0	0	1,360,000	20,761,947	14,517,229	-30.1%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	7,824,751		6,471,080			0	20,566,359	14,295,831	-30.5%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	400,000	72,696	198,629			0	634,249	671,325	5.8%	3.
2300, 2400, 2500, 2900 Administration	4.	0		3,384,103	3,904,500		0	0	7,142,908	7,288,603	2.0%	4.
2600 Operation & Maintenance of Plant	5.	0		351,900	3,270,576			0	4,291,964	3,622,476	-15.6%	5.
2700 Student Transportation	6.	0		233,656	0			0	268,867	233,656	-13.1%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0	0			0	30,393	0	-100.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0	0			2,790,500	6,811,187	2,790,500	-59.0%	8.
5000 Debt Service	9.					0	0		44,479	0	-100.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	8,224,751	4,042,355	13,844,785	0	0	2,790,500	39,790,406	28,902,391	-27.4%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.											11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	8,224,751	4,042,355	13,844,785	0	0	2,790,500	39,790,406	28,902,391	-27.4%	12.
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.												

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books	\$ 400,000
6642 Textbooks	5,131,454
6643 Instructional Aids	2,693,297
673X Furniture and Equipment	5,899,166
673X Vehicles	266,200
673X Tech Hardware & Software	7,679,419

(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.

\$ -

(3) Includes principal on Capital Equity Fund loans of

\$ - , principal on leases of

\$ 2,769,216 , and principal on bonds of

\$ 18,486,250 .

(4) Includes interest on Capital Equity Fund loans of

\$ - , interest on leases of

\$ 453,989 , and interest on bonds of

\$ 11,271,400 .

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

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	39,790,406	28,902,391	3,363,668	336,894	0		42,712	37,120	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0		0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0		0	0	3.
6450 Construction Services	4.	6,799,336	2,790,500	3,213,163	312,645	0		42,712	37,120	4.
6655 Short-term Noninstructional Software Subscription	5.		4,042,355		0				0	5.
6710 Land and Improvements	6.	0	0	0	0	0		0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0		0	0	7.
673X Furniture and Equipment	8.	13,248,091	5,899,166	0	0	0		0	0	8.
673X Vehicles	9.	195,047	266,200	7,249	7,249	0		0	0	9.
673X Technology Hardware & Software	10.	7,936,769	7,679,419	0	0	0		0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0		0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	17,000	17,000	0		0	0	12.
Total (lines 2-12)	13.	28,179,243	20,677,640	3,237,412	336,894	0	0	42,712	37,120	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	6,799,336	2,790,500	3,148,728	258,496			0	0	14.
New Construction	15.	0	0	854	0	0		0	0	15.
Other	16.	21,379,907	17,887,140	87,830	78,398	0		42,712	37,120	16.
Total (lines 14-16, must equal line 13)	17.	28,179,243	20,677,640	3,237,412	336,894	0	0	42,712	37,120	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 \$ -

District name Scottsdale Unified School District #48			County Maricopa			CTD number 070248000			Version Adopted		
Special projects						Other funds expenditures					
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants				
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)				
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)				
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)				
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service				
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center				
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520 Community School				
8.	220 IDEA Part B					8.	525 Auxiliary Operations				
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit				
10.	240 Workforce Investment Act					10.	530 Gifts and Donations				
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects				
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint				
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening				
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds				
15.	349 National Forest Fees					15.	555 Textbooks				
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery				
17.	374 E-Rate					17.	570 Indirect Costs				
18.	378 Impact Aid					18.	575 Unemployment Insurance				
19.	300-399 Other Federal Projects					19.	580 Teacherage				
20.	699 Federal Impact Aid (Construction)					20.	585 Insurance Refund				
21.	Total Federal Project Funds (lines 1-20)					21.	590 Grants and Gifts to Teachers				
State projects FTE & expenditures						22.	595 Advertisement				
22.	400 Vocational Education					23.	596 Career Technical Education				
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive				
24.	420 Ext. School Yr. - Pupils with Disabilities					25.	639 Impact Aid Revenue Bond Building				
25.	425 Adult Basic Education					26.	650 Gifts and Donations-Capital				
26.	430 Chemical Abuse Prevention Programs					27.	660 Condemnation				
27.	435 Academic Contests					28.	665 Energy and Water Savings				
28.	450 Gifted Eduction					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.	9__ _____				
5.	Total Instructional Improvement Fund (lines 1-4)										

District name	Scottsdale Unified School District 7	County	Maricopa	CTD number	070248000
				Version	Adopted
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplen	\$	145,243,763	\$	145,243,763
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	11,563,040		
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0		
	(c) Total DAA (line 2.a plus 2.b)	\$	11,563,040	4,200,000	7,363,040
*3.	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
	(a) Maintenance and Operation			21,786,564	
	(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				
	(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)			7,382,169	
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget				
	(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)			10,100,000	
	(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			221,130	
	(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)				
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
*	(f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)			0	
	(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
*	(h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
	(a) Prior Year Over Expenditures/Resolutions:				
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			(1,972,437)	
	(c) Increase for Energy and Water Savings Fund Transfer to M&O				
	(d) Noncompliance Adjustment				
	(e) ADM/Transportation Audit Adjustment				
	(f) Other: Projected Prop 123			1,378,274	
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	188,339,463
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)				\$ 7,363,040

* 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)	\$	39,790,406
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$	39,790,406
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$	39,790,406
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	39,790,406
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	18,574,471
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	21,215,935
8. Interest Earned in Fund 610 in FY 2025	\$	323,416
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	0
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:	\$	0
(b) ADM/Transportation Audit Adjustment	\$	0
(c) Other:	\$	0
11. Amount to be used for capital expenditures (from page 7, line 11)	\$	7,363,040
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	28,902,391

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

I certify that the budget of
adopted by the Governing Board on,
Mario Serna

Scottsdale Unified School District, Maricopa County for fiscal year 2026 was officially
June 24, 2025, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District Office, telephone (480)-484-6135 during normal business hours.

President of the Governing Board

1. Average Daily Membership:			Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM		1. Average salary of all teachers employed in FY 2026 (budget year)	71,423
Attending	19,750.1964	19,336.3392	19,397.0547		2. Average salary of all teachers employed in FY 2025 (prior year)	69,887
2. Tax Rates:			Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,536
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			2.2289	2.2300	4. Percentage increase	2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			1.0215	1.0100	Comments on average salary calculation (Optional): Salaries and Anticipated Performance Pay	
3. Budgeted expenditures and Budget Limits:			Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	188,339,463	0	188,339,463			
Classroom Site Fund	32,683,955	0	32,683,955			
Unrestricted Capital Outlay Fund	28,902,391	0	28,902,391			

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	70,380,456	73,155,447	2,397,541	1,853,520	72,777,997	75,008,967	3.1%
2000 Support Services							
2100 Students	10,352,370	8,794,011	86,688	37,450	10,439,058	8,831,461	-15.4%
2200 Instructional Staff	5,393,602	5,130,595	348,718	298,582	5,742,320	5,429,177	-5.5%
2300, 2400, 2500 Administration	17,045,973	16,228,663	2,746,992	2,468,659	19,792,965	18,697,322	-5.5%
2600 Oper./Maint. of Plant	11,234,260	11,684,030	19,044,909	20,686,267	30,279,169	32,370,297	6.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	725,137	323,993	463,717	335,338	1,188,854	659,331	-44.5%
610 School-Sponsored Cocurric. Activities	415,803	419,274	8,842	0	424,645	419,274	-1.3%
620 School-Sponsored Athletics	1,906,754	1,987,621	274,717	267,250	2,181,471	2,254,871	3.4%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	117,454,355	117,723,634	25,372,124	25,947,066	142,826,479	143,670,700	0.6%
200 and 300 Special Education							
1000 Instruction	19,006,025	17,696,635	2,173,687	2,003,000	21,179,712	19,699,635	-7.0%
2000 Support Services							
2100 Students	8,594,718	6,927,646	1,847,327	20,239	10,442,045	6,947,885	-33.5%
2200 Instructional Staff	756,631	455,640	253,827	322,696	1,010,458	778,336	-23.0%
2300, 2400, 2500 Administration	23,913	0	12,672	2,000	36,585	2,000	-94.5%
2600 Oper./Maint. of Plant	0	0	855	1,200	855	1,200	40.4%
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	28,381,287	25,079,921	4,288,368	2,349,135	32,669,655	27,429,056	-16.0%
400 Pupil Transportation	5,200,019	5,222,998	3,925,555	3,446,150	9,125,574	8,669,148	-5.0%
510 Desegregation	6,866,373	7,217,669	515,796	164,500	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	131,630	102,088	89,500	119,042	221,130	221,130	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	967,000	967,260	0	0	967,000	967,260	0.0%
Budgeted Expenditures	159,000,664	156,313,570	34,191,343	32,025,893	193,192,007	188,339,463	-2.5%

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

CTD number 070248000

Version Adopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	193,192,007	188,339,463	(4,852,544)	-2.5%
Instructional Improvement	3,256,248	3,739,082	482,834	14.8%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	38,288,898	32,683,955	(5,604,943)	-14.6%
Federal Projects	13,397,824	11,025,136	(2,372,688)	-17.7%
State Projects	5,642,483	3,194,761	(2,447,722)	-43.4%
Unrestricted Capital Outlay	39,790,406	28,902,391	(10,888,015)	-27.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,712	37,120	(5,592)	-13.1%
Debt Service	30,048,510	29,757,650	(290,860)	-1.0%
School Plant Fund	8,000,000	8,292,968	292,968	3.7%
Auxiliary Operations	2,681,511	2,681,511	0	0.0%
Bond Building	3,363,668	336,894	(3,026,774)	-90.0%
Food Service	14,500,000	14,500,000	0	0.0%
Other	87,285,563	76,571,559	(10,714,004)	-12.3%

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	28,932,690	24,000,000
Gifted Education	3,687,310	3,419,018
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	49,655	10,038
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	32,669,655	27,429,056

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	94	94	1 to 206.4
Teachers	7	1,248	1,255	1 to 15.5
Other	1	128	129	1 to 150.4
Subtotal	8	1,470	1,478	1 to 13.1
Classified --				
Managers, supervisors, directors	0	109	109	1 to 178.0
Teachers aides	0	188	188	1 to 103.2
Other	1	825	826	1 to 23.5
Subtotal	1	1,122	1,123	1 to 17.3
TOTAL	9	2,592	2,601	1 to 7.5
Special education --				
Teacher	2	304	306	1 to 6.8
Staff	1	182	183	1 to 11.4

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)	\$	221,131	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	221,131	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		221,130	
6.	Joint Career and Technical Education and Vocational Education Center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	
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)		221,130	
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.)	\$	221,130	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	(2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$	221,131	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	(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.			

	Funds														
	General			Capital Projects			Special Revenue								
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant						Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter															
1. FY 2024 final ending fund balance	29,928,667	13,394,910	17,148,312	0	3,363,668	42,712	41,986	19,010,970	(1,333,805)	32,186,277	25,475,663	0	1,676	29,376,095	168,637,131
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	154,181,790	12,114,066	3,504,541	0	0	1,337	(10,146)	16,475,808	11,716,248	31,106,356	23,612,613	0	370	23,961,104	276,664,087
(b) FY 2025 expenditures and other financing uses	159,901,680	18,758,721	5,659,860	0	1,284,381	6,930	0	16,891,002	10,329,035	2,420,710	29,831,077	0	0	23,241,112	268,324,508
3. Estimated FY 2025 ending fund balance	24,208,777	6,750,255	14,992,993	0	2,079,287	37,119	31,840	18,595,776	53,408	60,871,923	19,257,199	0	2,046	30,096,087	176,976,710
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	24,208,777	6,750,255	14,992,993	0	2,079,287	37,119	31,840	18,595,776	53,408	60,871,923	19,257,199	0	2,046	30,096,087	176,976,710
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	24,208,777	6,750,255	14,992,993	0	2,079,287	37,119	31,840	18,595,776	53,408	60,871,923	19,257,199	0	2,046	30,096,087	176,976,710
4. FY 2025 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2026	24,208,777	6,750,255	14,992,993	0	2,079,287	37,119	31,840	18,595,776	53,408	60,871,923		0	2,046	30,096,087	157,719,511
(d) Maintained for spending after FY 2026	0	0	0	0	0	0	0	0	0	0	19,257,199	0	0	0	19,257,199
(e) Total (amount must agree to line 3 above)	24,208,777	6,750,255	14,992,993	0	2,079,287	37,119	31,840	18,595,776	53,408	60,871,923	19,257,199	0	2,046	30,096,087	176,976,710

B. Comments (optional)

NA

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$ <input type="text" value="5,013.00"/>
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less OR more than 1.0 mile	\$ <input type="text" value="2.95"/>
More than 0.5 mile through 1.0 mile	\$ <input type="text" value="2.42"/>
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLBC TNT rate memorandum)	<input type="text" value="1.5606"/>
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ <input type="text" value="842.00"/>

District Information

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	<input type="text" value="Edupoint (Synergy)"/>	
Accounting Information System	<input type="text" value="Infinite Visions"/>	<input type="text"/>
Bookstore Cash Receipting System	<input type="text" value="In Touch Receipts"/>	
UCO Fund Type	<input type="text" value="General"/>	

Unweighted student count

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM				19,750.1964
2. FY 2025 100th-Day ADM	<input type="text" value="49.2158"/>	<input type="text" value="11,962.6914"/>	<input type="text" value="7,237.0520"/>	<input type="text" value="19,248.9592"/>
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	<input type="text" value="49.2160"/>	<input type="text" value="11,965.2180"/>	<input type="text" value="7,290.4097"/>	<input type="text" value="19,304.8437"/>
4. FY 2026 Estimated AOI full-time student count		<input type="text" value="1.2370"/>	<input type="text" value="89.0110"/>	<input type="text" value="90.2480"/>
5. FY 2026 Estimated AOI part-time student count		<input type="text" value="0.0000"/>	<input type="text" value="1.9630"/>	<input type="text" value="1.9630"/>
6. Total FY 2026 estimated student count	<input type="text" value="49.2160"/>	<input type="text" value="11,966.4550"/>	<input type="text" value="7,381.3837"/>	<input type="text" value="19,397.0547"/>

Check box for Type 03 districts

[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	<input type="text" value="735.5519"/>	<input type="text" value="0.3592"/>	<input type="text" value="0.0098"/>
8. K-3	<input type="text" value="4,728.2488"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
9. K-3 (Reading)	<input type="text" value="4,728.2488"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
10. HI	<input type="text" value="13.8700"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
11. MD-R, A-R, and SID-R	<input type="text" value="159.6681"/>	<input type="text" value="1.0000"/>	<input type="text" value="0.0000"/>
12. MD-SC, A-SC, and SID-SC	<input type="text" value="143.7498"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
13. MD-SSI	<input type="text" value="10.6300"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
14. OI-R	<input type="text" value="6.0000"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
15. OI-SC	<input type="text" value="17.4800"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
16. P-SD	<input type="text" value="9.7050"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
17. DD*, ED, MIID, SLD, SLI*, and OHI	<input type="text" value="1,688.5843"/>	<input type="text" value="3.7322"/>	<input type="text" value="0.0000"/>
18. ED-P	<input type="text" value="9.6161"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
19. MOID	<input type="text" value="19.1550"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
20. VI	<input type="text" value="6.8125"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.0000"/>
21. FRPL	<input type="text" value="5,194.3329"/>	<input type="text" value="11.5133"/>	<input type="text" value="0.3617"/>
22. G	<input type="text" value="2,563.0928"/>	<input type="text" value="6.5270"/>	<input type="text" value="0.1595"/>
23. Total Add-on Count (lines 7 through 22)	<input type="text" value="20,034.7460"/>	<input type="text" value="23.1317"/>	<input type="text" value="0.5310"/>

*School aged students only

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 2026 Base Level Amount	<input type="text" value="\$5,013.00"/>
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	<input type="text" value="1.0208"/>
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	<input type="text" value="\$96,375.00"/>
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	<input type="text" value="\$96,375.00"/>

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

1. FY 2025 Approved Daily Route Miles	<input type="text" value="5,938.00"/>
2. Number of Eligible Students Transported in FY 2025	<input type="text" value="2,882.00"/>
3. FY 2025 Annual Expenditure for Bus Tokens	<input type="text" value="\$0.00"/>
4. FY 2025 Annual Expenditure for Bus Passes	<input type="text" value="\$431.00"/>
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	<input type="text" value="690.00"/>
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	<input type="text" value="690.00"/>

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Assessed property valuations

8. 2025 Primary net assessed valuation (AV)	<input type="text" value="\$7,269,286,710"/>
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	<input type="text" value="\$29,423,000"/>
11. 2025 Government Property Lease Excise Tax assessed valuation	

Data entry sheet

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

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	\$0.00
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$183,092,007.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
	a. Special Program Override	
	b. Desegregation (A.R.S. §15-910)	\$7,832,169.42
	c. Dropout prevention programs	\$221,130.00
	d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
	e. Performance pay (A.R.S. §15-920)	
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

16.	FY 2026 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	

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

21.	<input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.	
22.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY
23.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(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.	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450	
30.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)	
31.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)	

Type 03 district information

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

1.	<input type="checkbox"/> Check box if the district offers instruction in grades 9-12. Accommodation districts only. Only accommodation districts with a student count of more than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of more than 100 in grades 9-12, should complete lines 2 through 4.	
2.	Maintenance & Operation (M&O) Fund FY 2025 ending cash balance	
3.	10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4.	Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 1,451,743.51
	K-3 Reading	\$ 967,829.35

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	0.0000
f. Support Level Weight	+ 1.2780	1.3980
g. Adjusted Support Level Weight	= 0.0000	0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	0.0000
f. Support Level Weight	+ 1.1580	1.2680
g. Adjusted Support Level Weight	= 0.0000	0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 193,192,007.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 193,192,007.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 193,192,007.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 193,192,007.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 193,192,007.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 183,092,007.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 10,100,000.00

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

10. FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 7,382,169.00	- \$ 7,832,169.42	= \$ 0.00
c. Dropout prevention programs	\$ 221,130.00	- \$ 221,130.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 10,100,000.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)			- \$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			= \$ 10,100,000.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2025			\$ 0.00
b. Actual Budget Balance Carryforward			- \$ 0.00
c. Remaining M&O cash balance			= \$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	\$ 0.00		
c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	+ \$ 0.00		
d. Result (line 15.b plus line 15.c)	= \$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

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

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

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1.	A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
	a. Phase down base			
	b. FY 2026 K-8 student count			0.0000
	c. Small school student count limit	-		125.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		0.00
	h. Phase down reduction factor	-	\$	0.00
	i. Grades K-8 small school adjustment phase down limit		\$	0.00
2.	A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
	a. Phase down base			
	b. FY 2026 9-12 student count			0.0000
	c. Small school student count limit	-		100.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted support level weight (See Table II at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		0.00
	h. Phase down reduction factor		\$	0.00
	i. Grades 9-12 small school adjustment phase down limit		\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			0.00
4.	Allowable small school adjustment, subject to an election			0.00
5.	10% of the District's total RCL			0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)			0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2026, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1.	A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
	a. FY 2026 K-8 student count			0.0000
	b. Small school student count limit	-		125.0000
	c. Student count above the small school limit	=		0.0000
	d. Phase-down factor	x		0.0045
	e. Result	=		0.0000
	f. Maximum percent increase to apply to RCL (.35 minus line 1.e)			0.0000
	g. K-8 Revenue Control Limit	x		0.00
	h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)		\$	0.00
2.	A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:			
	a. FY 2026 9-12 student count			0.0000
	b. Small school student count limit	-		100.0000
	c. Student count above the small school limit	=		0.0000
	d. Phase-down factor	x		0.0065
	e. Result	=		0.0000
	f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)			0.0000
	g. 9-12 Revenue Control Limit	x		0.00
	h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)		\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			0.00
4.	Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)			0.00
5.	10% of the District's Total RCL			0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)			0.00

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:

1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	49.2160	0.0000	0.0000	1.4500	71.3632	0.0000	0.0000
K-8,UE	11,965.2180	1.2370	0.0000	1.1580	13,855.7224	1.4324	0.0000
9-12	7,290.4097	89.0110	1.9630	1.2680	9,244.2395	112.8659	2.4891
Regular Education Unweighted ADM	19,304.8437	90.2480	1.9630				
Total of Unweighted ADM			19,397.0547				
Regular Education Weighted ADM					23,171.3251	114.2984	2.4891
Total of Weighted ADM							23,288.1126

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	735.5519	0.3592	0.0098	0.1150	84.5885	0.0413	0.0011
K-3	4,728.2488	0.0000	0.0000	0.0600	283.6949	0.0000	0.0000
K-3 (Reading)	4,728.2488	0.0000	0.0000	0.0400	189.1300	0.0000	0.0000
HI	13.8700	0.0000	0.0000	4.7710	66.1738	0.0000	0.0000
MD-R, A-R, SID-R	159.6681	1.0000	0.0000	6.0240	961.8406	6.0240	0.0000
MD-SC, A-SC, SID-SC	143.7498	0.0000	0.0000	5.9880	860.7738	0.0000	0.0000
MD-SSI	10.6300	0.0000	0.0000	7.9470	84.4766	0.0000	0.0000
OI-R	6.0000	0.0000	0.0000	3.1580	18.9480	0.0000	0.0000
OI-SC	17.4800	0.0000	0.0000	6.7730	118.3920	0.0000	0.0000
P-SD	9.7050	0.0000	0.0000	3.5950	34.8895	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,688.5843	3.7322	0.0000	0.2920	493.0666	1.0898	0.0000
ED-P	9.6161	0.0000	0.0000	4.8220	46.3688	0.0000	0.0000
MOID	19.1550	0.0000	0.0000	4.4210	84.6843	0.0000	0.0000
VI	6.8125	0.0000	0.0000	4.8060	32.7409	0.0000	0.0000
FRPL	5,194.3329	11.5133	0.3617	0.0220	114.2753	0.2533	0.0080
G	2,563.0928	6.5270	0.1595	0.0070	17.9416	0.0457	0.0011
Group B - Add On Unweighted ADM	20,034.7460	23.1317	0.5310				
Total Unweighted Group B Add On			20,058.4087				
Group B - Add On Weighted ADM					3,491.9852	7.4541	0.0102
Total Weighted Group B Add On							3,499.4495

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: 2 of 5

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		23,171.3251		114.2984		2.4891
Group B - Add On Weighted ADM	+	3,491.9852	+	7.4541	+	0.0102
Total ADM	=	26,663.3104	=	121.7525	=	2.4993
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	26,663.3104	=	115.6649	=	2.1244

Total Weighted ADM		26,781.099631
Base Level Amount (FY26)	x	\$5,013.00
Total Weighted ADM x Base Level Amount		\$134,253,652.45
Calculated Teachers Experience Index (FY25)	1.0208	
Applied Teachers Experience Index (FY26)	x	1.0208
<i>(1.0000 or Calculated Teachers Experience Index)</i>		
Pre-Adjusted Base Support Level		\$137,046,128.42

Base Support Level Adjustments

Audit Service Expense	+	\$96,375.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments		\$96,375.00
Adjusted Base Support Level		\$137,142,503.42

Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **3 of 5****Calculation Transportation Support Level (TSL)**

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

Approved Daily Route Miles

Eligible Students Transported (FY25)

Daily Route Miles Per Eligible Student (FY25)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

[Activity Trip Level Factor](#)

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY25)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY25)

FY26 Transportation Support Level (TSL)**Calculation For Transportation Revenue Control Limit (TRCL)**

FY25 Transportation Revenue Control Limit (TRCL)

Change:

FY26 TSL \$3,725,134.04

FY25 TSL - \$3,877,027.43

Difference: \$ \$0.00

Preliminary FY26 TRCL

120% of FY26 TRCL

FY26 Transportation Revenue Control Limit (TRCL)**Calculation For District Support Level (DSL)**

FY26 Adjusted Base Support Level (BSL)

FY26 Consolidation or Unification Assistance

FY26 Transportation Support Level (TSL)

FY26 District Support Level (DSL)**Calculation For Revenue Control Limit (RCL)**

FY26 Adjusted Base Support Level (BSL)

FY26 Consolidation or Unification Assistance

FY26 Transportation Revenue Control Limit (TRCL)

FY26 Revenue Control Limit (RCL)**FY26 Lesser of DSL/RCL**

\$137,142,503.42

+ \$0.00

+ \$3,725,134.04

\$140,867,637.46

\$137,142,503.42

+ \$0.00

+ \$8,101,259.69

\$145,243,763.11\$140,867,637.46

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u> <u>Transported 9-12</u>	<u>Total</u>
FY25 District ADM	49,2158	11,962.6914	7,237.0520	0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>	x <u>\$0.00</u>	
Preliminary DAA	= <u>\$27,041.62</u>	= <u>\$6,572,900.79</u>	= <u>\$4,348,455.06</u>	= <u>\$0.00</u>	<u>\$10,948,397.48</u>

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

DAA Growth Factor

FY25 District ADM	19,248.9592
FY24 District ADM	/ <u>19,750.1964</u>
FY26 Calculated DAA Growth Factor	= <u>0.9746</u>
FY26 Applied DAA Growth Factor	

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

District DAA	\$27,041.62	\$6,572,900.79	\$4,348,455.06	\$0.00	\$10,948,397.48
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DAA For High School Textbooks

FY25 District High School ADM			7,237.0520		
Support Level Amount For Textbooks			x <u>\$84.93</u>		
DAA For High School Textbooks					\$614,642.83

	<u>PSD-8</u>	<u>9-12</u>		
Pre-Adjusted DAA Base Allocation	\$6,599,942.41	\$4,963,097.89		\$11,563,040.30
Type 03 Transported 9-12	<u>\$0.00</u>	<u>\$0.00</u>		<u>\$0.00</u>
Total DAA Adjustments	<u>\$0.00</u>	<u>\$0.00</u>		<u>\$0.00</u>
Adjusted FY26 DAA Base Allocation	\$6,599,942.41	\$4,963,097.89		\$11,563,040.30

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	13,928.5181	59.8095617100%	x \$140,867,637.46	\$84,252,316.56
9-12	9,359.5945	40.1904382900%	x \$140,867,637.46	+ \$56,615,320.90
Total	23,288.1126			\$140,867,637.46

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$7,269,286,710.00	\$7,269,286,710.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$29,423,000.00	\$29,423,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$7,298,709,710.00	\$7,298,709,710.00	
	/ 100	/ 100	
	\$72,987,097.10	\$72,987,097.10	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$113,903,663.73	\$113,903,663.73	\$227,807,327.46

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$84,252,316.56	\$56,615,320.90	\$140,867,637.46
Adjusted CY DAA Base Allocation	+ \$6,599,942.41	+ \$4,963,097.89	+ \$11,563,040.30
FY26 Equalization Base	\$90,852,258.97	\$61,578,418.79	\$152,430,677.76
FY26 Applied Qualifying Levy	- \$90,852,258.97	- \$61,578,418.79	- \$152,430,677.76
FY26 Equalization Assistance	\$0.00	\$0.00	\$0.00