

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.	256.00	305.50	9,743,273	2,428,386	860,020	156,245	1,061	19,769,858	13,188,985	-33.3%	1.
2000 Support Services												
2100 Students	2.	25.50	29.59	1,342,945	427,163	103,045	30,818	1,000	1,904,971	1,904,971	0.0%	2.
2200 Instructional Staff	3.	22.00	25.34	1,060,931	404,413	29,915	33,476	23,331	1,552,066	1,552,066	0.0%	3.
2300 General Administration	4.	8.05	4.00	794,457	267,017	119,733	5,165	70,085	1,256,457	1,256,457	0.0%	4.
2400 School Administration	5.	26.00	28.00	2,066,408	709,741	36,103	21,840	6,363	2,840,455	2,840,455	0.0%	5.
2500 Central Services	6.	25.60	34.25	1,635,788	546,363	644,118	70,483	44,239	2,940,991	2,940,991	0.0%	6.
2600 Operation & Maintenance of Plant	7.	39.49	54.59	1,409,058	499,595	2,875,320	1,851,658	1,061	6,636,692	6,636,692	0.0%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	11,539	3,108	67,253	495,075	0	576,975	576,975	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	79,758	16,616	12,128	1,103	4,242	113,847	113,847	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	153,977	31,017	57,330	10,793	29,867	282,984	282,984	0.0%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	1.50	0.00	99,698	43,202	111,888	102,293	1,061	358,142	358,142	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	404.14	481.27	18,397,832	5,376,621	4,916,853	2,778,949	182,310	38,233,438	31,652,565	-17.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	211.25	260.91	5,798,905	1,529,227	1,697,353	27,839	2,082	8,965,748	9,055,406	1.0%	15.
2000 Support Services												
2100 Students	16.	37.36	38.91	1,769,049	577,138	1,717,533	72,380	5,356	4,106,166	4,141,456	0.9%	16.
2200 Instructional Staff	17.	1.15	4.25	372,662	117,482	12,249	10,022	4,284	512,747	516,699	0.8%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	3.48	0.20	10,730	5,250	11,135	7,795	2,142	36,738	37,052	0.9%	19.
2500 Central Services	20.	0.00	0.00	0	0	105,573	1,114	2,082	107,692	108,769	1.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	323	6,681	0	6,935	7,004	1.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	253.24	304.27	7,951,346	2,229,097	3,544,166	125,831	15,946	13,736,026	13,866,386	0.9%	24.
400 Pupil Transportation	25.	49.52	43.07	1,664,790	582,360	105,100	380,000	1,000	2,733,250	2,733,250	0.0%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	21.00	21.00	1,178,756	413,011	0	0	0	1,608,921	1,591,767	-1.1%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	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.	4.96	5.00	331,593	115,177	0	0	0	446,770	446,770	0.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	732.86	854.61	29,524,317	8,716,266	8,566,119	3,284,780	199,256	56,758,405	50,290,738	-11.4%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.									5,556,458		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	732.86	854.61	29,524,317	8,716,266	8,566,119	3,284,780	199,256	56,758,405	55,847,196	-1.6%	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.

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	13,188,526	13,313,400	1.
2. Gifted Education	147,700	149,189	2.
3. Remedial Education	139,650	141,046	3.
4. ELL Incremental Costs	260,150	262,751	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	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)	13,736,026	13,866,386	9.
10. IEP required pupil transportation costs coded within Program 400	1,010,100	1,020,201	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 23
 Staff-Pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>37,250</u>
All Funds - Federal	<i>6330</i>	<u>4,300</u>

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) \$ 500,000
 (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.	6,557,001	2,180,168					8,964,280	8,737,169	-2.5%
2100 Support services - students	2.	150,000	780,000					180,000	930,000	416.7%
2200 Support services - instructional staff	3.	25,000	7,500					32,500	32,500	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	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.	6,732,001	2,967,668	0	0	0	0	9,176,780	9,699,669	5.7%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								2,068,263	
Total budget limit expenditures (lines 10-11)	11.	6,732,001	2,967,668	0	0	0	0	9,176,780	11,767,932	28.2%

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.	9,176,780
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,200,216
Unexpended Budget Balance (line 12 minus 13)	14.	5,976,564
Interest earned in the Classroom Site Fund in FY 2025	15.	127,466
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	5,663,902
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	11,767,932

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

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

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	1,218,840		1,115,603			0	2,838,520	2,334,443	-17.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			251,000			260,000	511,000	511,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			694,000			572,000	1,266,000	1,266,000	0.0%
2600 Operation & Maintenance of Plant	5.			207,050			44,000	251,050	251,050	0.0%
2700 Student Transportation	6.			41,000			10,000	51,000	51,000	0.0%
3000 Operation of Noninstructional Services (5)	7.			25,000			0	25,000	25,000	0.0%
4000 Facilities Acquisition and Construction	8.			10,000			41,000	51,000	51,000	0.0%
5000 Debt Service	9.				136,905			136,905	136,905	0.0%
Budgeted expenditures (lines 2-9)	10.	0	1,218,840	0	2,343,653	136,905	0	5,130,475	4,626,398	-9.8%
Maintained for spending after FY 2026 (budgeted carryforward)	11.								2,111,976	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,218,840	0	2,343,653	136,905	0	5,130,475	6,738,374	31.3%

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	\$ 30,000
6642 Textbooks	175,000
6643 Instructional Aids	1,013,840
673X Furniture and Equipment	1,080,000
673X Vehicles	270,000
673X Tech Hardware & Software	993,653

(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 _____, and principal on bonds of _____.

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

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

Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
	Fund 610		Fund 630		Fund 695		Fund 620 (2)	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures 1.	5,130,475	4,626,398	11,569,532	16,500,000	0	0	5,800,000	7,000,000
Select Object Codes Detail (1)								
6150 Classified Salaries 2.	0	0	91,000	91,000	0	0	0	0
6200 Employee Benefits 3.	0	0	32,000	32,000	0	0	0	0
6450 Construction Services 4.	42,000	42,000	9,938,721	14,877,000	0	0	5,800,000	7,000,000
6655 Short-term Noninstructional Software Subscription 5.		575,000		0		0		0
6710 Land and Improvements 6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements 7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment 8.	1,081,000	1,080,000	0	0	0	0	0	0
673X Vehicles 9.	264,050	270,000	1,507,811	1,500,000	0	0	0	0
673X Technology Hardware & Software 10.	1,029,000	993,653	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal 11.	137,000	137,000	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs 12.	0	0	0	0	0	0	0	0
Total (lines 2-12) 13.	2,553,050	3,097,653	11,569,532	16,500,000	0	0	5,800,000	7,000,000
Total amounts reported on lines 2-12 above for:								
Renovation 14.	0	0	6,600,632	6,200,000			100,000	100,000
New Construction 15.	0	0	3,461,089	10,300,000	0	0	5,700,000	6,900,000
Other 16.	2,553,050	3,097,653	1,507,811	0	0	0	0	0
Total (lines 14-16, must equal line 13) 17.	2,553,050	3,097,653	11,569,532	16,500,000	0	0	5,800,000	7,000,000

(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 2026 \$ 1,750,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12

Special projects

Federal projects FTE & expenditures

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

State projects FTE & expenditures

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

Instructional Improvement Fund Expenditures (020)

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

	Prior FY	Budget FY	
	0	0	1.
	200,000	200,000	2.
	0	0	3.
	320,000	350,000	4.
	520,000	550,000	5.

Other funds expenditures

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

Internal Service Funds 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9__ _____

	Prior FY	Budget FY	
	0	0	1.
	0	0	2.
	0	0	3.
	100,000	100,000	4.
	5,200,000	5,200,000	5.
	100,000	102,000	6.
	600,000	520,000	7.
	250,000	285,000	8.
	135,000	130,000	9.
	215,000	200,000	10.
	0	0	11.
	5,000	1,000	12.
	0	0	13.
	20,000	15,000	14.
	3,000	3,000	15.
	320,000	320,000	16.
	2,200,000	2,220,000	17.
	270,000	270,000	18.
	0	0	19.
	0	0	20.
	0	0	21.
	25,000	25,000	22.
	0	0	23.
	0	0	24.
	0	0	25.
	1,300,000	1,350,000	26.
	0	0	27.
	0	0	28.
	0	0	29.
	1,500,000	1,500,000	30.
	4,000,000	5,500,000	31.
	0	0	32.
	100,000	80,000	33.
	0	0	34.

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

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

	<u>A.</u> <u>Maintenance and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$ <u>47,506,942</u>	\$ <u>0</u>
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>3,291,772</u>	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>3,291,772</u>	<u>3,291,772</u>
*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	_____	_____
(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)	<u>1,591,767</u>	_____
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>6,748,487</u>	_____
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	_____	_____
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)	_____	_____
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	_____	_____
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)	<u>0</u>	_____
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	_____	_____
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)	_____	_____
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>	_____	_____
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>	_____	_____
(d) <u>Noncompliance Adjustment</u>	_____	_____
(e) <u>ADM/Transportation Audit Adjustment</u>	_____	_____
(f) <u>Other:</u>	_____	_____
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)	<u>\$ 55,847,196</u>	
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)		<u>\$ 3,291,772</u>

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

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>5,130,475</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ <u>5,130,475</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>5,130,475</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>5,130,475</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,727,358</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>3,403,117</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>43,485</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: _____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ <u>3,291,772</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>6,738,374</u></u>

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

Summary of School District Adopted Expenditure Budget

CTD number 070433000
Version Adopted

I certify that the budget of
adopted by the Governing Board on,
CJ Beckstrom

Buckeye Elementary School District, Maricopa County for fiscal year 2026 was officially
June 23, 2025, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District Office, telephone 623-925-3400 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		
Attending	5,466.4415	5,808.9468	6,208.9468	1. Average salary of all teachers employed in FY 2026 (budget year) 60,909	
2. Tax Rates:				2. Average salary of all teachers employed in FY 2025 (prior year) 60,909	
		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 0	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.2700	1.9644	4. Percentage increase 0%	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.3589	1.9685	Comments on average salary calculation (Optional): Teachers include the Prop 301 definition of teacher; salaries include all base pay amounts and all Classroom Site Fund Payments. This calculation does not include any other retention, signing, or attendance stipend.	
3. Budgeted expenditures and Budget Limits:		Budgeted	Budgeted	Traditionally, insurance benefits costs for all eligible staff (including medical, dental, vision, and life) have been fully covered by the District. Any increases to these benefits costs from year to year are not a part of the calculation above. FY 2026 the total amount of these costs are estimated at \$10,400 per full time staff member.	
		Expenditures	Carryforward		Budget Limit
Maintenance & Operation Fund	50,290,738	5,556,458	55,847,196		
Classroom Site Fund	9,699,669	2,068,263	11,767,932		
Unrestricted Capital Outlay Fund	4,626,398	2,111,976	6,738,374		

	Maintenance and Operation Expenditures						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	18,752,532	12,171,659	1,017,326	1,017,326	19,769,858	13,188,985	-33.3%
2000 Support Services							
2100 Students	1,770,108	1,770,108	134,863	134,863	1,904,971	1,904,971	0.0%
2200 Instructional Staff	1,465,344	1,465,344	86,722	86,722	1,552,066	1,552,066	0.0%
2300, 2400, 2500 Administration	6,019,774	6,019,774	1,018,129	1,018,129	7,037,903	7,037,903	0.0%
2600 Oper./Maint. of Plant	1,908,653	1,908,653	4,728,039	4,728,039	6,636,692	6,636,692	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	14,647	14,647	562,328	562,328	576,975	576,975	0.0%
610 School-Sponsored Cocurric. Activities	96,374	96,374	17,473	17,473	113,847	113,847	0.0%
620 School-Sponsored Athletics	184,994	184,994	97,990	97,990	282,984	282,984	0.0%
630, 700, 800, 900 Other Programs	142,900	142,900	215,242	215,242	358,142	358,142	0.0%
Regular Education Subsection Subtotal	30,355,326	23,774,453	7,878,112	7,878,112	38,233,438	31,652,565	-17.2%
200 and 300 Special Education							
1000 Instruction	7,255,576	7,328,132	1,710,172	1,727,274	8,965,748	9,055,406	1.0%
2000 Support Services							
2100 Students	2,328,672	2,346,187	1,777,494	1,795,269	4,106,166	4,141,456	0.9%
2200 Instructional Staff	486,454	490,144	26,293	26,555	512,747	516,699	0.8%
2300, 2400, 2500 Administration	15,874	15,980	128,556	129,841	144,430	145,821	1.0%
2600 Oper./Maint. of Plant	0	0	6,935	7,004	6,935	7,004	1.0%
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	10,086,576	10,180,443	3,649,450	3,685,943	13,736,026	13,866,386	0.9%
400 Pupil Transportation	2,247,150	2,247,150	486,100	486,100	2,733,250	2,733,250	0.0%
510 Desegregation	1,591,767	1,591,767	0	0	1,591,767	1,591,767	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	446,770	446,770	0	0	446,770	446,770	0.0%
Budgeted Expenditures	44,727,589	38,240,583	12,013,662	12,050,155	56,741,251	50,290,738	-11.4%
Maintained for spending after FY 2026 (budgeted carryforward)						5,556,458	
TOTAL BUDGET LIMIT EXPENDITURES	44,727,589	38,240,583	12,013,662	12,050,155	56,741,251	55,847,196	-1.6%

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	56,758,405	50,290,738	(6,467,667)	-11.4%
Instructional Improvement	520,000	550,000	30,000	5.8%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	9,176,780	9,699,669	522,889	5.7%
Federal Projects	7,534,228	9,785,949	2,251,721	29.9%
State Projects	538,923	1,552,329	1,013,406	188.0%
Unrestricted Capital Outlay	5,130,475	4,626,398	(504,077)	-9.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	5,800,000	7,000,000	1,200,000	20.7%
Debt Service	4,000,000	5,500,000	1,500,000	37.5%
School Plant Fund	100,000	100,000	0	0.0%
Auxiliary Operations	250,000	285,000	35,000	14.0%
Bond Building	11,569,532	16,500,000	4,930,468	42.6%
Food Service	5,200,000	5,200,000	0	0.0%
Other	6,793,000	6,736,000	(57,000)	-0.8%

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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	100,000	102,000
520 Community School	600,000	520,000
526 Extracurricular Activities Fees Tax Credit	135,000	130,000
530 Gifts and Donations	215,000	200,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	5,000	1,000
545 School Opening	0	0
550 Insurance Proceeds	20,000	15,000
555 Textbooks	3,000	3,000
565 Litigation Recovery	320,000	320,000
570 Indirect Costs	2,200,000	2,220,000
575 Unemployment Insurance	270,000	270,000
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	25,000	25,000
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	1,300,000	1,350,000
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	1,500,000	1,500,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	100,000	80,000
Other	0	0
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__	0	0
Total	6,793,000	6,736,000

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	13,188,526	13,313,400
Gifted Education	147,700	149,189
Remedial Education	139,650	141,046
ELL Incremental Costs	260,150	262,751
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	13,736,026	13,866,386

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	18	18	1 to 344.9
Teachers	0	302	302	1 to 20.6
Other	0	36	36	1 to 172.5
Subtotal	0	356	356	1 to 17.4
Classified --				
Managers, supervisors, directors	0	17	17	1 to 365.2
Teachers aides	0	196	196	1 to 31.7
Other	0	283	283	1 to 21.9
Subtotal	0	496	496	1 to 12.5
TOTAL	0	852	852	1 to 7.3
Special education --				
Teacher	0	46	46	1 to 23.4
Staff	0	105	105	1 to 10.3

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

	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not 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	7,747,368	1,994,612	6,672,474	0	7,047,839	3,259,846	1,066,858	4,172,838	(4,689,551)	2,492,250
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	48,801,854	3,044,722	1,430,665	0	4,521,897	2,750,000	282,060	5,129,241	7,315,493	4,608,575
(b) FY 2025 expenditures and other financing uses	49,992,764	2,127,358	617,110	0	1,699,718	326,630	25,957	5,733,816	3,946,498	5,585,118
3. Estimated FY 2025 ending fund balance	6,556,458	2,911,976	7,486,029	0	9,870,018	5,683,216	1,322,961	3,568,263	(1,320,556)	1,515,707
(a) Nonspendable	0	0	0	0	0	0	0	0	(1,320,556)	0
(b) Restricted	0	2,911,976	0	0	9,870,018	5,683,216	1,322,961	3,568,263	0	1,515,707
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	6,556,458	0	7,486,029	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	6,556,458	2,911,976	7,486,029	0	9,870,018	5,683,216	1,322,961	3,568,263	(1,320,556)	1,515,707
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	(1,320,556)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	1,000,000	800,000	1,168,083	0	5,000,000	1,000,000	431,742	1,500,000	0	0
(d) Maintained for spending after FY 2026	5,556,458	2,111,976	6,317,946	0	4,870,018	4,683,216	891,219	2,068,263	0	1,515,707
(e) Total (amount must agree to line 3 above)	6,556,458	2,911,976	7,486,029	0	9,870,018	5,683,216	1,322,961	3,568,263	(1,320,556)	1,515,707

Data entry sheet

FY 2026 Legislative amounts

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

District Information

	SELECT from Dropdown
Student Information Systems (SIS) Vendor	Edupoint (Synergy)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	
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 2024 100th-Day ADM				5,466.2629
2. FY 2025 100th-Day ADM	74.1800	5,734.7668	0.0000	5,808.9468
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	74.1800	6,134.7668		6,208.9468
4. FY 2026 Estimated AOI full-time student count				0.0000
5. FY 2026 Estimated AOI part-time student count				0.0000
6. Total FY 2026 estimated student count	74.1800	6,134.7668	0.0000	6,208.9468

Check box for Type 03 district:

Student count by category

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	874.0672		
8. K-3	2,228.0571		
9. K-3 (Reading)	2,228.0571		
10. HI	0.7800		
11. MD-R, A-R, and SID-R	89.4800		
12. MD-SC, A-SC, and SID-SC	93.7950		
13. MD-SSI	5.0000		
14. OI-R	1.4100		
15. OI-SC	3.4100		
16. P-SD	30.7300		
17. DD*, ED, MIID, SLD, SLI*, and OHI	731.5461		
18. ED-P	15.8300		
19. MOID	11.1400		
20. VI	1.5000		
21. FRPL	4,011.3196		
22. G	99.2100		
23. Total Add-on Count (lines 7 through 22)	10,425.3321	0.0000	0.0000

*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	\$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)	1.0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$35,241.00
6. FY 2024 actual federal audit expenditures from all funds	\$3,009.00
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$38,250.00

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

1. FY 2025 Approved Daily Route Miles	1,795.00
2. Number of Eligible Students Transported in FY 2025	1,238.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	112.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	90.00

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]	

Data entry sheet

6.	Other BSL Adjustment 1	
7.	Other BSL Adjustment 2	

Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	\$462,453,586
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	\$1,038,000
11.	2025 Government Property Lease Excise Tax assessed valuation	

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

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$49,992,764.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
	a. Special Program Override	
	b. Desegregation (A.R.S. §15-910)	\$1,591,767.00
	c. Dropout prevention programs	
	d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
	e. Performance pay (A.R.S. §15-920)	
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Data entry sheet

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

16.	FY 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. 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)	
----	---	--

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 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	x 0.0005	x 0.0003	x 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	x 0.0020	x 0.0012	x 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	\$ 670,154.88
	K-3 Reading	\$ 446,770.09

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)	\$ 56,741,251.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 56,741,251.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 56,741,251.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 56,741,251.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 56,741,251.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 49,992,764.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 6,748,487.00

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.

	FY 2025 Budget	Actual	Unexpended Budget
10. FY 2025 Actual expenditures:			
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 1,591,767.00	\$ 1,591,767.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)	\$ 0.00	\$ 0.00	\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 6,748,487.00

Calculations

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)	=	\$ 6,748,487.00
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		-\$ 0.00
4. 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		0.0000
b. FY 2026 K-8 student count	-	125.0000
c. Small school student count limit	=	0.0000
d. Student count above the small school limit	x	0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	=	0.0000
f. Weighted student count above small school limit	x	0.00
g. Base Level Amount		-\$ 0.00
h. Phase down reduction factor		\$ 0.00
i. Grades K-8 small school adjustment phase down limit		

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		0.0000
b. FY 2026 9-12 student count	-	100.0000
c. Small school student count limit	=	0.0000
d. Student count above the small school limit	x	0.0000
e. Adjusted support level weight (See Table II at right for calculation)	=	0.0000
f. Weighted student count above small school limit	x	0.00
g. Base Level Amount		-\$ 0.00
h. Phase down reduction factor		\$ 0.00
i. Grades 9-12 small school adjustment phase down limit		

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

Calculations

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1. Base year attending ADM grades 9-12		0.00
2. Factor of 5%	x	0.05
3. ADM loss required to qualify	=	0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year		0.00
6. Tuition received in fiscal year after base year	-	0.00
7. Tuition loss (If result is less than zero, zero is entered)	=	0.00
8. BSL adjustment for the first year after the base year	first year factor x	0.75 = 0.00
9. BSL adjustment for the second year after the base year	second year factor x	0.50 = 0.00
10. BSL adjustment for the third year after the base year	third year factor x	0.25 = 0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:		
a. By \$650,000 for the first year of the loss.	\$	0.00
b. By \$600,000 for the second year following the loss.	\$	0.00
c. By \$500,000 for the third year following the loss.	\$	0.00
d. By \$300,000 for the fourth year following the loss.	\$	0.00
e. By \$100,000 for the fifth year following the loss.	\$	0.00
13. A union high school district may increase the BSL:		
a. By \$100,000 if it loses at least 50 students in the first year.	\$	0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$	0.00
c. By \$325,000 if it loses an additional 50 students in the third year.	\$	0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$	0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$	0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$	0.00
2. Adjustment for tuition loss	\$	0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$	0.00
4. Vocational M&O expenses (from page 1, line 28)	\$	0.00
5. Adjacent Ways (from TNT work sheet, line 12)	\$	1,750,000.00
6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)	\$	0.00

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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	74.1800	0.0000	0.0000	1.4500	107.5610	0.0000	0.0000
K-8,UE	6,134.7668	0.0000	0.0000	1.1580	7,104.0600	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	6,208.9468	0.0000	0.0000				
Total of Unweighted ADM			6,208.9468				
Regular Education Weighted ADM					7,211.6210	0.0000	0.0000
Total of Weighted ADM						7,211.6210	

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	874.0672	0.0000	0.0000	0.1150	100.5177	0.0000	0.0000
K-3	2,228.0571	0.0000	0.0000	0.0600	133.6834	0.0000	0.0000
K-3 (Reading)	2,228.0571	0.0000	0.0000	0.0400	89.1223	0.0000	0.0000
HI	0.7800	0.0000	0.0000	4.7710	3.7214	0.0000	0.0000
MD-R, A-R, SID-R	89.4800	0.0000	0.0000	6.0240	539.0275	0.0000	0.0000
MD-SC, A-SC, SID-SC	93.7950	0.0000	0.0000	5.9880	561.6445	0.0000	0.0000
MD-SSI	5.0000	0.0000	0.0000	7.9470	39.7350	0.0000	0.0000
OI-R	1.4100	0.0000	0.0000	3.1580	4.4528	0.0000	0.0000
OI-SC	3.4100	0.0000	0.0000	6.7730	23.0959	0.0000	0.0000
P-SD	30.7300	0.0000	0.0000	3.5950	110.4744	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	731.5461	0.0000	0.0000	0.2920	213.6115	0.0000	0.0000
ED-P	15.8300	0.0000	0.0000	4.8220	76.3323	0.0000	0.0000
MOID	11.1400	0.0000	0.0000	4.4210	49.2499	0.0000	0.0000
VI	1.5000	0.0000	0.0000	4.8060	7.2090	0.0000	0.0000
FRPL	4,011.3196	0.0000	0.0000	0.0220	88.2490	0.0000	0.0000
G	99.2100	0.0000	0.0000	0.0070	0.6945	0.0000	0.0000
Group B - Add On Unweighted ADM	10,425.3321	0.0000	0.0000				
Total Unweighted Group B Add On			10,425.3321				
Group B - Add On Weighted ADM					2,040.8210	0.0000	0.0000
Total Weighted Group B Add On						2,040.8210	

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		7,211.6210		0.0000		0.0000
Group B - Add On Weighted ADM	+	2,040.8210	+	0.0000	+	0.0000
Total ADM	=	9,252.4420	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	9,252.4420	=	0.0000	=	0.0000

Total Weighted ADM						9,252.441975
Base Level Amount (FY26)					x	\$5,013.00
Total Weighted ADM x Base Level Amount						\$46,382,491.62
Calculated Teachers Experience Index (FY25)	1.0000					
Applied Teachers Experience Index (FY26)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$46,382,491.62

Base Support Level Adjustments

Audit Service Expense	+	\$35,241.00
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		\$35,241.00
Adjusted Base Support Level		\$46,417,732.62

**Buckeye Elementary School District
Basic Calculations For Equalization Essistance**

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)		1,238.00	
Daily Route Miles Per Eligible Student (FY25)		1.4499	
Total Approved Daily Route Miles		1,795.00	
State Support Level Per Route Mile	x	\$2.95	
Instruction Days	x	180	
To and From School Support Level		\$953,145.00	
Activity Trip Level Factor	x	0.12	
Activity Trip Support Level		\$114,377.40	
Handicapped Extended School Year Mileage (FY25)		202.00	
State Support Level Per Route Mile	x	2.95	
Handicapped Extended School Year Support Level		\$595.90	
Annual Expenditures For:			
Districts (FY25)	Bus Passes	Bus Tokens	
	\$0.00	\$0.00	\$0.00
FY26 Transportation Support Level (TSL)			\$1,068,118.30

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)		\$46,417,732.62
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Support Level (TSL)	+	\$1,068,118.30
FY26 District Support Level (DSL)		\$47,485,850.92

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)		\$46,417,732.62
FY26 Consolidation or Unification Assistance	+	\$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+	\$1,089,209.60
FY26 Revenue Control Limit (RCL)		\$47,506,942.22

FY26 Lesser of DSL/RCL	\$47,485,850.92
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Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)		\$1,065,806.19
Change:		
FY26 TSL	\$1,068,118.30	
FY25 TSL	- \$1,044,714.89	
Difference:	\$23,403.41	
Preliminary FY26 TRCL		\$1,089,209.60
120% of FY26 TRCL	\$1,281,741.96	
FY26 Transportation Revenue Control Limit (TRCL)		\$1,089,209.60

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

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 Transported 9-12</u>		<u>Total</u>
FY25 District ADM	74.1800		5,734.7668		0.0000		0.0000		
DAA Per ADM	x \$549.45		x \$549.45		x \$0.00		x \$0.00		
Preliminary DAA	= \$40,758.20		= \$3,150,967.62		= \$0.00		= \$0.00		\$3,191,725.82

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

DAA Growth Factor

FY25 District ADM	5,808.9468
FY24 District ADM	/ 5,466.2629
FY26 Calculated DAA Growth Factor	= 1.0627
FY26 Applied DAA Growth Factor	x 1.0313453548

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

District DAA	\$42,035.78		\$3,249,735.82		\$0.00		\$0.00		\$3,291,771.60
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DAA For High School Textbooks

FY25 District High School ADM					0.0000				
Support Level Amount For Textbooks					x \$84.93				
DAA For High School Textbooks									\$0.00

	<u>PSD-8</u>		<u>9-12</u>			
Pre-Adjusted DAA Base Allocation	\$3,291,771.60		\$0.00			\$3,291,771.60
Type 03 Transported 9-12			\$0.00			
	\$0.00		\$0.00			\$0.00
Total DAA Adjustments	\$0.00		\$0.00			\$0.00
Adjusted FY26 DAA Base Allocation	\$3,291,771.60		\$0.00			\$3,291,771.60

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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	7,211.6210	100.0000000000%	x \$47,485,850.92	\$47,485,850.92
9-12	0.0000	0.0000000000%	x \$47,485,850.92	+
Total	7,211.6210			\$47,485,850.92

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$462,453,586.00	\$462,453,586.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$1,038,000.00	\$1,038,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$463,491,586.00	\$463,491,586.00	
	/ 100	/ 100	
	\$4,634,915.86	\$4,634,915.86	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$7,233,249.69	\$7,233,249.69	\$14,466,499.38

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$47,485,850.92	\$0.00	\$47,485,850.92
Adjusted CY DAA Base Allocation	+ \$3,291,771.60	+ \$0.00	+ \$3,291,771.60
FY26 Equalization Base	\$50,777,622.52	\$0.00	\$50,777,622.52
FY26 Applied Qualifying Levy	- \$7,233,249.69	- \$0.00	- \$7,233,249.69
FY26 Equalization Assistance	\$43,544,372.83	\$0.00	\$43,544,372.83