



**Fund 001 (M&O)**

**Maintenance and Operation (M&O) Fund**

Instructions	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			
<b>Expenditures</b>												
100 Regular Education												
1000 Instruction	1.	515.00	501.69	24,922,442	8,916,899	3,033,907	48,746			37,952,608	36,921,994	-2.7%
2000 Support Services												
2100 Students	2.	41.54	37.10	2,212,123	807,108	46,548				3,381,286	3,065,779	-9.3%
2200 Instructional Staff	3.	40.60	39.05	2,781,573	928,394	507,511	43,770	100		6,332,303	4,261,348	-32.7%
2300 General Administration	4.	3.00	2.00	235,290	66,019	389,731				986,061	691,040	-29.9%
2400 School Administration	5.	48.00	46.50	3,545,879	1,142,297	79,477	1,500	720		5,602,620	4,769,873	-14.9%
2500 Central Services	6.	59.86	51.30	3,065,773	1,177,702	358,399	97,965	29,605		5,829,301	4,729,444	-18.9%
2600 Operation & Maintenance of Plant	7.	113.31	105.19	3,848,862	1,646,016	3,096,674	3,051,551			12,355,901	11,643,103	-5.8%
2900 Other	8.	0.00	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00							0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	15,000	5,000					20,000	20,000	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	90,000	20,000	25,000	15,000	1,000		151,000	151,000	0.0%
630 Other Instructional Programs	12.	0.00	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	821.31	782.83	40,716,942	14,709,435	7,537,247	3,258,532	31,425		72,611,080	66,253,581	-8.8%
200 and 300 Special Education												
1000 Instruction	15.	195.51	183.50	7,993,023	3,435,273	3,704,653	78,660			14,472,678	15,211,609	5.1%
2000 Support Services												
2100 Students	16.	49.74	46.30	3,923,523	1,348,762	214,770	52,900			6,612,358	5,539,955	-16.2%
2200 Instructional Staff	17.	9.75	11.75	802,408	268,225	27,500				1,161,424	1,098,133	-5.4%
2300 General Administration	18.	0.00	0.00							0	0	0.0%
2400 School Administration	19.	2.00	2.50	169,709	59,924					246,557	229,633	-6.9%
2500 Central Services	20.	0.00	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	2.00	2.00	82,298	35,641	42,313	62,391			248,328	222,643	-10.3%
2900 Other	22.	0.00	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	259.00	246.05	12,970,961	5,147,825	3,989,236	193,951	0		22,741,345	22,301,973	-1.9%
400 Pupil Transportation	25.	47.57	42.31	1,382,902	674,227	131,825	446,647	990		3,454,175	2,636,591	-23.7%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	200.84	166.19	9,657,052	3,280,580	634,976	101,440	4,200		13,678,248	13,678,248	0.0%
530 Dropout Prevention Programs	27.	0.00								0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0		0	0	0.0%
550 K-3 Reading Program	29.	13.81	12.00	918,590	277,999					1,196,589	1,196,589	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	1,342.53	1,249.38	65,646,447	24,090,066	12,293,284	4,000,570	36,615		113,681,437	106,066,982.00	-6.7%
Maintained for spending after FY 2026 (budgeted carryforward)	31.										2,000,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,342.53	1,249.38	65,646,447	24,090,066	12,293,284	4,000,570	36,615		113,681,437	108,066,982	-4.9%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	20,329,138	20,001,683	1.
2. Gifted Education	2,388,107	2,300,290	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	24,100		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	22,741,345	22,301,973	9.
10. IEP required pupil transportation costs coded within Program 400	1,524,101	1,870,425	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15  
 Staff-Pupil 1 to 14

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	<b>6350</b>	48,092
All Funds - Federal	6330	<u>5,250</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) \$ 225,000  
 (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	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	6,486,232	1,982,151					12,578,745	8,468,383	-32.7%
2100 Support services - students	2.	80,000	15,000					131,687	95,000	-27.9%
2200 Support services - instructional staff	3.	300,000	60,000					389,201	360,000	-7.5%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	6,866,232	2,057,151	0	0	0	0	13,099,633	8,923,383	-31.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								4,927,384	
Total budget limit expenditures (lines 10-11)	11.	6,866,232	2,057,151	0	0	0	0	13,099,633	13,850,767	5.7%

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.	13,099,633
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	8,421,362
Unexpended Budget Balance (line 12 minus 13)	14.	4,678,271
Interest earned in the Classroom Site Fund in FY 2025	15.	200,741
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	8,971,755
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	13,850,767

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

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

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Instructions	Expenditures	Rentals	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	Budget FY		
	<b>Unrestricted Capital Outlay Override (1)</b>	6440	6641-6643	6655	6700	6831, 6832, 6833			2025	2026		
	1.		2,500,000	450,000	3,900,000	500,000			7,308,887	7,350,000	0.6%	
	<b>Unrestricted Capital Outlay Fund 610 (6)</b>											
	2.		1,750,000		3,393,994			5,000	10,922,506	5,148,994	-52.9%	
	1000 Instruction											
	2000 Support Services											
	2100, 2200 Students and Instructional Staff		100,000	225,000	150,000			180,000	3,976,362	655,000	-83.5%	
	2300, 2400, 2500, 2900 Administration			500,000	450,000			750,000	875,301	1,700,000	94.2%	
	2600 Operation & Maintenance of Plant				750,000			60,000	1,237,248	810,000	-34.5%	
	2700 Student Transportation				50,000			25,000	453,929	75,000	-83.5%	
	3000 Operation of Noninstructional Services (5)				125,000				197,771	125,000	-36.8%	
	4000 Facilities Acquisition and Construction							538,975	0	538,975		
	5000 Debt Service					500,000			486,512	500,000	2.8%	
	Budgeted expenditures (lines 2-9)	10.	0	1,850,000	725,000	4,918,994	500,000	0	1,558,975	18,149,629	9,552,969	-47.4%
	Maintained for spending after FY 2026 (budgeted carryforward)	11.									8,500,000	
	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,850,000	725,000	4,918,994	500,000	0	1,558,975	18,149,629	18,052,969	-0.5%

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

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

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

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 120,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 100,000
6642 Textbooks	650,000
6643 Instructional Aids	2,000,000
673X Furniture and Equipment	1,000,000
673X Vehicles	650,000
673X Tech Hardware & Software	3,000,000

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

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

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

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
<b>Expenditures</b>										
<b>Total Fund Expenditures</b>	1.	18,149,629	9,552,969	30,000,000		0		192,600	1.	
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	325,000	309,103	334,679	497,394	0		0	2.	
6200 Employee Benefits	3.	100,000	58,600	123,893	98,250	0		0	3.	
6450 Construction Services	4.	200,000	200,000	20,541,428	80,000,000	0		192,600	192,600	4.
6655 Short-term Noninstructional Software Subscription	5.		1,000,000							5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	3,050,000	1,000,000	2,000,000	3,000,000	0		0		8.
673X Vehicles	9.	100,000	650,000	5,000,000	7,500,000	0		0		9.
673X Technology Hardware & Software	10.	10,000,000	3,000,000	2,000,000	2,000,000	0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	13,775,000	6,217,703	30,000,000	93,095,644	0	0	192,600	192,600	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	13,775,000	200,000	30,000,000	80,595,644			192,600	192,600	14.
New Construction	15.	0		0		0		0		15.
Other	16.	0	6,017,703	0	12,500,000	0		0		16.
Total (lines 14-16, must equal line 13)	17.	13,775,000	6,217,703	30,000,000	93,095,644	0	0	192,600	192,600	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 \_\_\_\_\_



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

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 70,889,735	\$ 70,889,735	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 5,064,686		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 5,064,686	5,064,686	0
*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		10,949,612	
(b) Unrestricted Capital Outlay			7,000,000
(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 <b>not</b> 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)		13,678,248	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		6,377,888	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		614,250	
(b) Onetime district additional assistance supplement		189,533	
(c) Onetime FRPL group B weight supplement		303,030	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 108,066,982	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 7,000,000

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



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

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

Summary of School District Revised Expenditure Budget

CTD number 070403000  
Version Revised #1

I certify that the budget of \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2026 was officially revised by the Governing Board on, August 20, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_ during normal business hours.

Instructions			President of the Governing Board	
<b>1. Average Daily Membership:</b>				
	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM	
Attending	9,417.6800	9,217.7369	8,833.3600	
<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>				
				1. Average salary of all teachers employed in FY 2026 (budget year) 63,198
				2. Average salary of all teachers employed in FY 2025 (prior year) 61,810
				3. Increase in average teacher salary from the prior year 1,388
				4. Percentage increase 2%
<b>2. Tax Rates:</b>				
		Prior FY	Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.6293	1.6407	Comments on average salary calculation (Optional):
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.4184	2.7075	
<b>3. Budgeted expenditures and Budget Limits:</b>				
	Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund	106,066,982	2,000,000	108,066,982	
Classroom Site Fund	8,923,383	4,927,384	13,850,767	
Unrestricted Capital Outlay Fund	9,552,969	8,500,000	18,052,969	

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
1000 Instruction	35,236,050	33,839,341	2,716,558	3,082,653	37,952,608	36,921,994	-2.7%
<b>2000 Support Services</b>							
2100 Students	3,242,943	3,019,231	138,343	46,548	3,381,286	3,065,779	-9.3%
2200 Instructional Staff	5,902,756	3,709,967	429,547	551,381	6,332,303	4,261,348	-32.7%
2300, 2400, 2500 Administration	11,100,992	9,232,960	1,316,990	957,397	12,417,982	10,190,357	-17.9%
2600 Oper./Maint. of Plant	5,476,924	5,494,878	6,878,977	6,148,225	12,355,901	11,643,103	-5.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	20,000	20,000	0	0	20,000	20,000	0.0%
620 School-Sponsored Athletics	110,000	110,000	41,000	41,000	151,000	151,000	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>61,089,665</b>	<b>55,426,377</b>	<b>11,521,415</b>	<b>10,827,204</b>	<b>72,611,080</b>	<b>66,253,581</b>	<b>-8.8%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	10,052,340	11,428,296	4,420,338	3,783,313	14,472,678	15,211,609	5.1%
<b>2000 Support Services</b>							
2100 Students	5,279,888	5,272,285	1,332,470	267,670	6,612,358	5,539,955	-16.2%
2200 Instructional Staff	1,114,226	1,070,633	47,198	27,500	1,161,424	1,098,133	-5.4%
2300, 2400, 2500 Administration	246,057	229,633	500	0	246,557	229,633	-6.9%
2600 Oper./Maint. of Plant	133,265	117,939	115,063	104,704	248,328	222,643	-10.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>16,825,776</b>	<b>18,118,786</b>	<b>5,915,569</b>	<b>4,183,187</b>	<b>22,741,345</b>	<b>22,301,973</b>	<b>-1.9%</b>
400 Pupil Transportation	2,356,786	2,057,129	1,097,389	579,462	3,454,175	2,636,591	-23.7%
510 Desegregation	13,584,712	12,937,632	93,536	740,616	13,678,248	13,678,248	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	1,196,589	1,196,589	0	0	1,196,589	1,196,589	0.0%
<b>Budgeted Expenditures</b>	<b>95,053,528</b>	<b>89,736,513</b>	<b>18,627,909</b>	<b>16,330,469</b>	<b>113,681,437</b>	<b>106,066,982</b>	<b>-6.7%</b>

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

CTD number 070403000  
Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	113,681,437	106,066,982	(7,614,455)	-6.7%
Instructional Improvement	500,000	500,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,099,633	8,923,383	(4,176,250)	-31.9%
Federal Projects	24,850,000	21,076,499	(3,773,501)	-15.2%
State Projects	1,700,000	1,700,000	0	0.0%
Unrestricted Capital Outlay	18,149,629	9,552,969	(8,596,660)	-47.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	192,600	0	(192,600)	-100.0%
Debt Service	25,000,000	29,000,000	4,000,000	16.0%
School Plant Fund	500,000	450,000	(50,000)	-10.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	30,000,000	0	(30,000,000)	-100.0%
Food Service	8,000,000	8,000,000	0	0.0%
Other	24,455,000	25,630,000	1,175,000	4.8%

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	20,329,138	20,001,683
Gifted Education	2,388,107	2,300,290
Remedial Education	0	0
ELL Incremental Costs	24,100	0
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	22,741,345	22,301,973

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		55	55	1 to 161
Teachers		803	803	1 to 11
Other		98	98	1 to 90
Subtotal	0	956	956	1 to 9
Classified --				
Managers, supervisors, directors		18	18	1 to 491
Teachers aides		158	158	1 to 56
Other		465	465	1 to 19
Subtotal	0	641	641	1 to 14
TOTAL	0	1,597	1,597	1 to 6
Special education --				
Teacher	6	145	151	1 to 15.25
Staff		161	161	1 to 14.30

District name Tempe School District #3

CTD number 070403000

Instructions

Version Revised #1

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)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u>          </u>
3.	Adjusted FY 2026 TNT Base Limit	\$	<u><u>0</u></u>

Primary property tax rate related to budgeted expenditures

FY 2026 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u><u>0</u></u>

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	\$	<u>          </u>
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u><u>0</u></u>
9.	Small school adjustment		
a.	FY 2025 final budget for small school adjustment	\$	<u>          </u>
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	<u>0</u>
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u><u>0</u></u>
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>

12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u>          </u>
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>          </u>	<u>          </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current assessed value	\$	<u>          </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>          </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>          </u> (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

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

Instructions	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
<b>A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter</b>										
1. <b>FY 2024 final ending fund balance</b>	26,302,060	0	1,591,778	9,744,500	12,185,835	170,993	(134,518)	4,519,233	(8,410,684)	8,047,800
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. <b>FY 2025 activity, year-to-date and estimated through June 30</b>										
(a) <b>FY 2025 revenues and other financing sources</b>	102,521,837	0	3,538,336	5,877,160	38,972,960	5,000	820,656	8,861,926	17,210,895	8,376,349
(b) <b>FY 2025 expenditures and other financing uses</b>	\$107,303,549.00	0	3,123,097	7,000,197	17,136,612	0	686,138	8,417,391	17,210,895	8,479,978
3. <b>Estimated FY 2025 ending fund balance</b>	21,520,348	0	2,007,017	8,621,463	34,022,183	175,993	0	4,963,768	(8,410,684)	7,944,171
(a) <b>Nonspendable</b>	0	0	39,453	0	0	0	0	0	0	98,454
(b) <b>Restricted</b>	0	0	0	8,621,463	34,022,183	175,993	0	4,963,768	0	7,845,717
(c) <b>Committed</b>	0	0	0	0	0	0	0	0	0	0
(d) <b>Assigned</b>	0	0	0	0	0	0	0	0	0	0
(e) <b>Unassigned</b>	21,520,348	0	1,967,564	0	0	0	0	0	(8,410,684)	0
(f) <b>Total (amount must agree to line 3 above)</b>	21,520,348	0	2,007,017	8,621,463	34,022,183	175,993	0	4,963,768	(8,410,684)	7,944,171
4. <b>FY 2025 estimated ending fund balance details and planned uses</b>										
(a) <b>Fund deficit</b>	0	0	0	0	0	0	0	0	(8,410,684)	0
(b) <b>Fund balance exceeding budget capacity in budget controlled funds</b>	15,520,348	0		0				0	0	
(c) <b>Planned to be spent in FY 2026</b>	4,000,000	0	0	121,463	34,022,183	175,993	0	0	0	0
(d) <b>Maintained for spending after FY 2026</b>	2,000,000	0	0	8,500,000	0	0	0	4,927,384	0	7,944,171
(e) <b>Total (amount must agree to line 3 above)</b>	21,520,348	0	0	8,621,463	34,022,183	175,993	0	4,927,384	(8,410,684)	7,944,171

Instructions	Data entry sheet
<b>FY 2026 Legislative amounts</b>	
Base Level Amount (A.R.S. §15-90) as amended by Laws 2025, Ch. 242, §9)	\$ 5,113.26
State Support Leveling Grant (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7) 0.5 mile or less OR more than 1.0 mile	\$ 3.07
More than 0.5 mile through 1.0 mile	\$ 2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)	\$ 1,096
Classroom Size Fund Allocation (March 28, 2025, J.B.C. CSF estimates memorandum)	\$ 62,292

**District Information**

Student Information Systems (SIS) Vendor SALSA 4 from [Knowledge](#)  
 (Business (Language))

Accounting Information System Infinite-Vision

Bookstore Cash Receiving System

LECO Fund Type Capital Project

**Unweighted student count**  
 All districts must complete lines 1 through 6 below.  
 Prior year ADM amounts (lines 1 and 2) are used to calculate district additional assistant (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 BSAS 5th, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100% Day ADM	86,450	4,131,280		4,217,730
2. FY 2023 100% Day ADM	86,450	4,131,280		4,217,730
3. Current Year ADM (A.R.S. §§15-943 and 15-940)				
4. FY 2026 Estimated non-ADM student count	80,000	8,753,360		8,833,360
5. FY 2026 Estimated AOH full-time student count				0.000
6. Total FY 2026 estimated student count	80,000	8,753,360	0.000	8,833,360

Check box for Type 03 districts

**Student count by category**  
 Student counts used to calculate the Group B weighted aid on count used in calculating the Base Support Level.

	Non-AOH Student Count	AOH Full-Time Student Count	AOH Part-Time Student Count
1. ALL	1,392,000		
2. K-3	1,341,000		
3. 4-5 (Kindergarten)	1,341,000		
4. HI	25,500		
5. HI-A, -B, and HI-D	84,120		
6. HI-SC, A-SE, and HI-D-SC	171,270		
7. HI-SD	5,700		
8. HI-SE	5,500		
9. HI-SO	22,550		
10. IEP, ED, MH, SE, SE*, and OOI	1,171,310		
11. ILE	13,300		
12. IPI	8,514		
13. IPI*	13,300		
14. IPI*	8,514		
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**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 55,113.26

4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (Actual TEI is less than 1,000) (A.R.S. Section 15-941) 1,000

5. FY 2026 actual non-federal multi-expenditures from all funds (A.R.S. Section 15-914.F) 449,582.00

6. FY 2026 actual federal multi-expenditures from all funds 823,728.00

7. FY 2024 actual total multi-expenditures from all funds (line 5 plus line 6) \$1,010,000.00

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

1. FY 2023 Approved Daily Route Miles	3,126.00
2. Number of Eligible Students Transported on FY 2023	3,099.00
3. FY 2023 Annual Expenditure for Bus Service	
4. FY 2023 Annual Expenditure for Bus Service	
5. Current Route Miles Traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	1,250.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	1,000.00

**Other information**

1. Capital transportation adjustment (A.R.S. §15-903.B)

2. PSD

3. K-8

4. 9-12

5. Adjustment for remote instruction time calculated by ADE (A.R.S. §15-901.05, leave blank for budget adoption)

6. Consolidation/verticalization revenue for transitional costs incurred in that year (A.R.S. §§17-012 and 17-012.01)

7. CTED 9th Grade Transition Adjustment (A.R.S. §15-398.02 through 04, leave blank for budget adoption)

8. CTED Continuation 13th Grade Funding Adjustment (A.R.S. §15-393A) through 02, leave blank for budget adoption)

9. Other BSL Adjustment 1

10. Other BSL Adjustment 2

**Assessed property valuations**

1. 2025 Primary net assessed valuation (AV)	\$2,113,238,489
2. 2025 Primary net assessed valuation (AV)	
3. 2025 Sub-Base Property (SBP) valuations	\$15,842,000
4. 2025 Government Property, Lease, Easement, Tax assessed valuation	\$70,333,477

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

Adjustments to the General Budget Limit (from FY 2021 BR 10/75, leave blank for budget adoption)

1. FY 2023 M&O Fund actual expenditures (from FY 2023 9/30, amount will be estimated for budget adoption)	\$107,303,549.00
2. FY 2023 M&O Fund actual expenditures (if any) for:	
a. Transit Program Overlay	
b. Desegregation (A.R.S. §15-910)	\$13,079,248.00
c. District recreation 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)	
f. Student Distance, Development transferred to the School Operating Fund (if any)	

**Districts receiving Federal Impact Aid Revenues (A.R.S. §15-908.R)**

1. FY 2026 Impact Aid revenue	
2. Impact Aid revenue deposited on FY 2026 on the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
3. Impact Aid revenue transferred to FY 2026 on the M&O Fund to provide cash for the TRU/FSL difference	
4. Impact Aid revenue transferred to FY 2026 on the M&O Fund to replace or eliminate other	
5. 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):**

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. §15-480 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.

20. Enter the fiscal year that the district exceeded the allowable student count for the first time (A.R.S. §15-949.C and E) FY

21. For each fiscal year that qualified for a phase-down limit for K-8 or 9-12, enter the number of the fiscal year attributable to the qualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a)

22. Additional number of assessed students lost in the second year after the base year (Type 03 districts only)

23. Additional number of assessed students lost in the third year after the base year (Type 03 districts only)

**Type 03 district information**

1. High school student count transported by district of residence to district of attendance (A.R.S. §15-901.D)	
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**Accommodation district (TYPE 01) information (A.R.S. §15-974)**

Check box if the district offers instruction in grades 9-12 Accommodation districts only.

Only accommodation districts with a student count of more than 12 in grades K-6 are 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.

1. Performance & Operation (M&O) Fund FY 2025 ending cash balance	
2. FY 2025 M&O Fund ending cash balance	
3. Up to 5% of the FY 2026 BCL calculated pursuant to A.R.S. Section 15-482.01	\$