



FY 2026  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed	<u>June 11, 2025</u>
Adopted	<u>June 25, 2025</u>
Revised	<u>                    </u>

Date

District website link of posted budget <https://www.tempschools.org/discover/budget>

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Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via  
the School Finance Budget System on ADE's website by June 25, 2025  
Date

Superintendent signature

Business Manager signature

Dr. James Driscoll

Eric Thompson

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Eric Thompson

Telephone: 480-730-7272 Email: [eric.thompson@tempschools.org](mailto:eric.thompson@tempschools.org)

**Revenues and property taxation**

1. Total budgeted revenues for fiscal year 2025		\$	<u>175,000,000</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	<u>3,700,000</u>
Intermediate	2000	\$	<u>1,000,000</u>
State	3000	\$	<u>51,000,000</u>
Federal	4000	\$	<u>27,150,000</u>
TOTAL		\$	<u>82,850,000</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>1.6293</u>	<u>1.6418</u>
Secondary Tax Rates:		
M&O Override	<u>0.5054</u>	<u>0.4914</u>
Special Program Override		
Capital Override	<u>0.2341</u>	<u>0.3189</u>
Class A Bonds		
Class B Bonds	<u>1.0384</u>	<u>1.2867</u>
CTED		
Desegregation	<u>0.6405</u>	<u>0.6136</u>
Total Secondary Tax Rate	<u>2.4184</u>	<u>2.7106</u>

**Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)**

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>106,066,543</u>	\$ <u>2,000,000</u>	\$ <u>108,066,543</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>10,378,975</u>	\$ <u>8,500,000</u>	\$ <u>18,878,975</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>27,150,000</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>154,095,518</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>63,198</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>61,810</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,388</u>
4. Percentage increase	<u>2.000%</u>

Comments on average salary calculation (Optional):

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

**Fund 001 (M&O)**

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

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease			
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026				
	100 Regular Education												
1000 Instruction	1.	515.00	501.69	24,506,796	8,791,284	2,299,456	333,450			37,952,608	35,930,986	-5.3%	1.
2000 Support Services													
2100 Students	2.	41.54	37.10	2,348,964	798,561	95,000	37,500			3,381,286	3,280,025	-3.0%	2.
2200 Instructional Staff	3.	40.60	39.05	3,994,680	1,716,946	330,500	80,000	5,000		6,332,303	6,127,126	-3.2%	3.
2300 General Administration	4.	3.00	2.00	480,000	130,000	315,000	3,500	25,000		986,061	953,500	-3.3%	4.
2400 School Administration	5.	48.00	46.50	3,350,000	1,100,000	365,000	13,500			5,602,620	4,828,500	-13.8%	5.
2500 Central Services	6.	59.86	51.30	3,525,000	1,175,000	450,000	65,000	20,000		5,829,301	5,235,000	-10.2%	6.
2600 Operation & Maintenance of Plant	7.	113.31	105.19	3,875,000	1,000,000	2,475,000	2,400,000	7,000		12,355,901	9,757,000	-21.0%	7.
2900 Other	8.	0.00								0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00								0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		15,000	5,000					20,000	20,000	0.0%	10.
620 School-Sponsored Athletics	11.	0.00		90,000	20,000	25,000	15,000	1,000		151,000	151,000	0.0%	11.
630 Other Instructional Programs	12.	0.00								0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00								0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	821.31	782.83	42,185,440	14,736,791	6,354,956	2,947,950	58,000		72,611,080	66,283,137	-8.7%	14.
200 and 300 Special Education													
1000 Instruction	15.	195.51	183.50	6,837,465	2,416,496	4,215,679	50,000			14,472,678	13,519,640	-6.6%	15.
2000 Support Services													
2100 Students	16.	49.74	46.30	3,984,176	1,146,837	1,204,691	42,000			6,612,358	6,377,704	-3.5%	16.
2200 Instructional Staff	17.	9.75	11.75	814,498	261,873	32,000	13,000	1,300		1,161,424	1,122,671	-3.3%	17.
2300 General Administration	18.	0.00								0	0	0.0%	18.
2400 School Administration	19.	2.00	2.50	185,000	61,000					246,557	246,000	-0.2%	19.
2500 Central Services	20.	0.00								0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	91,000	42,900	52,000	63,000			248,328	248,900	0.2%	21.
2900 Other	22.	0.00								0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00								0	0	0.0%	23.
Subtotal (lines 15-23)	24.	259.00	246.05	11,912,139	3,929,106	5,504,370	168,000	1,300		22,741,345	21,514,915	-5.4%	24.
400 Pupil Transportation	25.	47.57	42.31	1,620,000	735,000	158,000	880,654			3,454,175	3,393,654	-1.8%	25.
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%	26.
530 Dropout Prevention Programs	27.	0.00								0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0		0	0	0.0%	28.
550 K-3 Reading Program	29.	13.81	12.00	918,590	277,999					1,196,589	1,196,589	0.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	1,342.53	1,249.38	66,293,221	22,959,476	12,652,302	4,098,044	63,500		113,681,437	106,066,543	-6.7%	30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.										2,000,000		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	1,342.53	1,249.38	66,293,221	22,959,476	12,652,302	4,098,044	63,500		113,681,437	108,066,543	-4.9%	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	20,329,138	19,099,347	1.
2. Gifted Education	2,388,107	2,391,468	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	24,100	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	21,514,915	9.
10. IEP required pupil transportation costs coded within Program 400	1,524,101		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	5,250

**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		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 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.	6,866,232	2,057,151	0	0	0	0	13,099,633	8,923,383	-31.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								4,963,768	
Total budget limit expenditures (lines 10-11)	11.	6,866,232	2,057,151	0	0	0	0	13,099,633	13,887,151	6.0%

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.	200,000
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	9,008,880
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.	13,887,151

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

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

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY 2025	Budget FY 2026	
<b>Unrestricted Capital Outlay Override (1)</b>	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>											
1000 Instruction	2.		1,750,000		4,220,000			5,000	10,922,506	5,975,000	-45.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		100,000	225,000	150,000			180,000	3,976,362	655,000	-83.5%
2300, 2400, 2500, 2900 Administration	4.			500,000	450,000			750,000	875,301	1,700,000	94.2%
2600 Operation & Maintenance of Plant	5.				750,000			60,000	1,237,248	810,000	-34.5%
2700 Student Transportation	6.				50,000			25,000	453,929	75,000	-83.5%
3000 Operation of Noninstructional Services (5)	7.				125,000				197,771	125,000	-36.8%
4000 Facilities Acquisition and Construction	8.							538,975	0	538,975	
5000 Debt Service	9.					500,000			486,512	500,000	2.8%
Budgeted expenditures (lines 2-9)	10.	0	1,850,000	725,000	5,745,000	500,000	0	1,558,975	18,149,629	10,378,975	-42.8%
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	5,745,000	500,000	0	1,558,975	18,149,629	18,878,975	4.0%

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)] \$ 100,000

(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))]

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
<b>Total Fund Expenditures</b>	1.	18,149,629	10,378,975	30,000,000		0		192,600	
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	325,000	300,000	334,679	350,000	0		0	
6200 Employee Benefits	3.	100,000	79,000	123,893	125,000	0		0	
6450 Construction Services	4.	200,000	200,000	20,541,428	80,000,000	0		192,600	1,192,600
6655 Short-term Noninstructional Software Subscription	5.		1,000,000						
6710 Land and Improvements	6.	0		0		0		0	
6720 Buildings and Improvements	7.	0		0		0		0	
673X Furniture and Equipment	8.	3,050,000	1,000,000	2,000,000	3,000,000	0		0	
673X Vehicles	9.	100,000	650,000	5,000,000	7,500,000	0		0	
673X Technology Hardware & Software	10.	10,000,000	3,000,000	2,000,000	2,000,000	0		0	
6831, 6832, 6833 Redemption of Principal	11.	0	550,000	0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0	
Total (lines 2-12)	13.	13,775,000	6,779,000	30,000,000	92,975,000	0	0	192,600	1,192,600
Total amounts reported on lines 2-12 above for:									
Renovation	14.	13,775,000	200,000	30,000,000	80,475,000			192,600	1,192,600
New Construction	15.	0		0		0		0	
Other	16.	0	6,579,000	0	12,500,000	0		0	
Total (lines 14-16, must equal line 13)	17.	13,775,000	6,779,000	30,000,000	92,975,000	0	0	192,600	1,192,600

(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 \_\_\_\_\_

**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)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
44.17		4,000,000	3,800,000
3.00		600,000	5,800,000
1.00		500,000	500,000
0.00		0	
3.00		300,000	300,000
4.00		300,000	300,000
0.00		0	
48.90		3,000,000	2,900,000
0.00		50,000	50,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
2.00		2,000,000	2,250,000
0.00		0	
0.00		0	
0.00		1,100,000	1,250,000
0.00		0	
29.50		13,000,000	10,000,000
0.00		0	
135.57	0.00	24,850,000	27,150,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		1,700,000	1,700,000
0.00	0.00	1,700,000	1,700,000
135.57	0.00	26,550,000	28,850,000

	Prior FY	Budget FY
	165,000	165,000
	335,000	335,000
	500,000	500,000

**Other funds expenditures**

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

**Internal Service Funds 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 953 Transportation \_\_\_\_\_

	Prior FY	Budget FY	
0			1.
0	0		2.
0	0		3.
500,000	500,000		4.
8,000,000	8,500,000		5.
250,000	350,000		6.
1,000,000	1,000,000		7.
0			8.
375,000	375,000		9.
800,000	800,000		10.
0			11.
0			12.
0			13.
250,000	250,000		14.
10,000	10,000		15.
20,000	20,000		16.
750,000	750,000		17.
0			18.
0			19.
0			20.
0			21.
0			22.
0			23.
0			24.
0			25.
0			26.
0			27.
0			28.
0			29.
3,000,000	3,000,000		30.
25,000,000	25,000,000		31.
0			32.
200,000	200,000		33.
0			34.

14,500,000	14,500,000	1.
3,000,000	3,000,000	2.
0		3.
300,000	300,000	4.

(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>B.</u>
		<u>Maintenance</u>	<u>Unrestricted</u>
		<u>and Operation</u>	<u>Capital Outlay</u>
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$ 72,496,109	\$ 72,496,109	\$ 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	4,564,686	500,000
*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 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)		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. 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)		\$ 108,066,543	
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 7,500,000

\* 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)**

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%
2000 Support Services											
2100 Students 2.	0.00								0	0	0.0%
2200 Instructional Staff 3.	0.00								0	0	0.0%
2300 General Administration 4.	0.00								0	0	0.0%
2400 School Administration 5.	0.00								0	0	0.0%
2500 Central Services 6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant 7.	0.00								0	0	0.0%
2700 Student Transportation 8.	0.00								0	0	0.0%
2900 Other 9.	0.00								0	0	0.0%
<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%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction 11.	0.00								0	0	0.0%
2000 Support Services											
2100 Students 12.	0.00								0	0	0.0%
2200 Instructional Staff 13.	0.00								0	0	0.0%
2300 General Administration 14.	0.00								0	0	0.0%
2400 School Administration 15.	0.00								0	0	0.0%
2500 Central Services 16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant 17.	0.00								0	0	0.0%
2700 Student Transportation 18.	0.00								0	0	0.0%
2900 Other 19.	0.00								0	0	0.0%
<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%

Summary of School District Adopted Expenditure Budget

CTD number 070403000  
Version Adopted

I certify that the budget of \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2026 was officially adopted by the Governing Board on, June 25, 2025, and that the complete Adopted Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_ during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
	<b>2024 ADM</b>	<b>2025 ADM</b>	<b>2026 ADM</b>	1. Average salary of all teachers employed in FY 2026 (budget year)	63,198
<b>Attending</b>	941,768.0000	9,217.7369	9,080.7676	2. Average salary of all teachers employed in FY 2025 (prior year)	61,810
<b>2. Tax Rates:</b>				3. Increase in average teacher salary from the prior year	1,388
		<b>Prior FY</b>	<b>Est. Budget FY</b>	4. Percentage increase	2%
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		1.6293	1.6418	Comments on average salary calculation (Optional):	
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.4184	2.7106		
<b>3. Budgeted expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>	<b>Budgeted Carryforward</b>	<b>Budget Limit</b>	
Maintenance & Operation Fund		106,066,543	2,000,000	108,066,543	
Classroom Site Fund		8,923,383	4,963,768	13,887,151	
Unrestricted Capital Outlay Fund		10,378,975	8,500,000	18,878,975	

	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>							
<b>1000 Instruction</b>	35,236,050	33,298,080	2,716,558	2,632,906	37,952,608	35,930,986	-5.3%
<b>2000 Support Services</b>							
<b>2100 Students</b>	3,242,943	3,147,525	138,343	132,500	3,381,286	3,280,025	-3.0%
<b>2200 Instructional Staff</b>	5,902,756	5,711,626	429,547	415,500	6,332,303	6,127,126	-3.2%
<b>2300, 2400, 2500 Administration</b>	11,100,992	9,760,000	1,316,990	1,257,000	12,417,982	11,017,000	-11.3%
<b>2600 Oper./Maint. of Plant</b>	5,476,924	4,875,000	6,878,977	4,882,000	12,355,901	9,757,000	-21.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>610 School-Sponsored Cocurric. Activities</b>	20,000	20,000	0	0	20,000	20,000	0.0%
<b>620 School-Sponsored Athletics</b>	110,000	110,000	41,000	41,000	151,000	151,000	0.0%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	61,089,665	56,922,231	11,521,415	9,360,906	72,611,080	66,283,137	-8.7%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	10,052,340	9,253,961	4,420,338	4,265,679	14,472,678	13,519,640	-6.6%
<b>2000 Support Services</b>							
<b>2100 Students</b>	5,279,888	5,131,013	1,332,470	1,246,691	6,612,358	6,377,704	-3.5%
<b>2200 Instructional Staff</b>	1,114,226	1,076,371	47,198	46,300	1,161,424	1,122,671	-3.3%
<b>2300, 2400, 2500 Administration</b>	246,057	246,000	500	0	246,557	246,000	-0.2%
<b>2600 Oper./Maint. of Plant</b>	133,265	133,900	115,063	115,000	248,328	248,900	0.2%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	16,825,776	15,841,245	5,915,569	5,673,670	22,741,345	21,514,915	-5.4%
<b>400 Pupil Transportation</b>	2,356,786	2,355,000	1,097,389	1,038,654	3,454,175	3,393,654	-1.8%
<b>510 Desegregation</b>	13,584,712	12,937,632	93,536	740,616	13,678,248	13,678,248	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	1,196,589	1,196,589	0	0	1,196,589	1,196,589	0.0%
<b>Budgeted Expenditures</b>	95,053,528	89,252,697	18,627,909	16,813,846	113,681,437	106,066,543	-6.7%

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

CTD number 070403000  
Version Adopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	113,681,437	106,066,543	(7,614,894)	-6.7%
Instructional Improvement	0	0	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	27,150,000	2,300,000	9.3%
State Projects	1,700,000	1,700,000	0	0.0%
Unrestricted Capital Outlay	18,149,629	10,378,975	(7,770,654)	-42.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	192,600	0	(192,600)	-100.0%
Debt Service	25,000,000	25,000,000	0	0.0%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	30,000,000	0	(30,000,000)	-100.0%
Food Service	8,000,000	8,500,000	500,000	6.3%
Other	24,455,000	24,555,000	100,000	0.4%

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	19,099,347
Gifted Education	2,388,107	2,391,468
Remedial Education	0	0
ELL Incremental Costs	24,100	24,100
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	21,514,915

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 165.1
Teachers		803	803	1 to 11.3
Other		98	98	1 to 92.7
Subtotal	0	956	956	1 to 9.5
Classified --				
Managers, supervisors, directors		18	18	1 to 504.5
Teachers aides		158	158	1 to 57.5
Other		465	465	1 to 19.5
Subtotal	0	641	641	1 to 14.2
TOTAL	0	1,597	1,597	1 to 5.7
Special education --				
Teacher	6	145	151	1 to 15.2
Staff		161	161	1 to 14.3

District name Tempe School District #3

CTD number 070403000

Version Adopted

**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>	
				<b>Primary property tax rate related to budgeted expenditures</b>
<b>FY 2026 Budgeted Expenditures</b>				
4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u>          </u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>	<u>          </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u>          </u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>          </u>
<b>Adjustments for FY 2025 Expenditures</b>				
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>0</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>0</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>
<b>Calculations for Truth in Taxation Notice</b>				
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.

	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) FY 2025 revenues and other financing sources	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) FY 2025 expenditures and other financing uses	\$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) Nonspendable	0	0	39,453	0	0	0	0	0	0	98,454
(b) Restricted	0	0	0	8,621,463	34,022,183	175,993	0	4,963,768	0	7,845,717
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	21,520,348	0	1,967,564	0	0	0	0	0	(8,410,684)	0
(f) Total (amount must agree to line 3 above)	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) Fund deficit	0	0	0	0	0	0	0	0	(8,410,684)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	15,520,348	0		0				0	0	
(c) Planned to be spent in FY 2026	4,000,000	0	0	121,463	34,022,183	175,993	0	0	0	0
(d) Maintained for spending after FY 2026	2,000,000	0	2,007,017	8,500,000	0	0	0	4,963,768	0	7,944,171
(e) Total (amount must agree to line 3 above)	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

**Data entry sheet**

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901), as amended by Laws 2024, Ch. 218, §10	8,113,920
State Support Level for Base Mile (A.R.S. §15-943, as amended by Laws 2024, Ch. 218, §11)	200
0.5 mile or less OR more than 1.0 mile	2,725
More than 1.0 mile through 1.0 mile	1,860
Qualifying Tax Rate for retirement or necessary (CTDs use 0.03) (February 14, 2025, H.B.C. TMT rate memorandum)	24,000
Classroom Size Fund allocation (March 28, 2025, H.B.C. CSF estimate memorandum)	

**District Information**

S&L/C Fund Disbursement	
Student Information Systems (SIS) Vendor	Edupoint (partner)
Accounting Information System	Reliance Systems
Bookstore Cash Receipting System	
UCO Fund Type	Capital Projects

**Unweighted student count**

All districts must complete lines 1 through 4 below.  
 Prior year 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. §15-901. 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 BRAS5 tab, page 2.

Prior Year ADM (A.R.S. §§15-901 and 15-941)	PSID	K-8	9-12	Total
1. FY 2024 100th Day ADM	86,450	9,111,209		9,111,209
2. FY 2025 100th Day ADM				9,217,709
Current Year ADM (A.R.S. §§15-943 and 15-901)				
3. FY 2026 Estimated non-AOI student count	86,450	8,924,176		9,010,726
4. FY 2026 Estimated full-time student count				0.000
5. FY 2026 Estimated AOI part-time student count				0.000
6. Total FY 2026 estimated student count	86,450	8,924,176	0.000	9,010,726

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. All	11,797,717		
8. K-8	1,900,000		
9. In-Attendance	3,000,000		
10. HI	25,200		
11. MS-SE, K-8, and MS-SE	84,201		
12. MS-SE, A-SE, and MS-SE	173,279		
13. MS-SS	9,700		
14. MS-SE	2,000		
15. MS-SE	5,500		
16. PS-SE	22,500		
17. DDP, ED, MHS, SL, SLP, and OHI	1,771,253		School aged students only
18. HI-SE	12,200		
19. MS-ED	8,514		
20. MS-SE	12,200		
21. MS-SE	8,924,176		
22. MS-SE	776,407		
23. Total Address Count (lines 7 through 22)	20,426,002	0.000	0.000

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

1. K-8 9-12	
2. <input type="checkbox"/> Check boxes if the district's schools are designated as small included by the State Board of Education (A.R.S. §15-901)	
3. <input type="checkbox"/> Check box if the district has been approved to provide at least 200 days of instruction by ADE (A.R.S. §15-902.04)	
4. Adjusted FY 2026 Base Level Amount	55,117,200
5. 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
6. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	549,52,400
7. FY 2024 actual federal audit expenditures from all funds	513,258,000
8. FY 2024 actual total audit expenditures from all funds (line 6 plus line 7)	561,910,000

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

1. FY 2025 Approved Daily Route Miles	3,126,000
2. Number of Eligible Students Transported in FY 2025	5,960,000
3. FY 2025 Actual Expenditure for Bus Drivers	50,000
4. FY 2025 Annual Expenditure for Bus Passes	50,000
5. Actual Route Miles Traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	1,250,000
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	1,000,000

**Other information**

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSID	
b. LEI	
c. P17	
2. Adjustment for transit instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/verification increase for instructional costs incurred in first year (A.R.S. §11-19.12 and 11-19.10)	
4. CTD 190 Fund Expenditure Adjustment (A.R.S. §15-126)	
5. CTD 190 Fund Expenditure Adjustment (A.R.S. §15-126)	
6. CTD 190 Fund Expenditure Adjustment (A.R.S. §15-126)	
7. Other (BSE Adjustment)	
8. Other (BSE Adjustment)	
9. Other (BSE Adjustment)	

**Assessed property valuations**

8. 2023 Primary net assessed valuation (AV)	\$2,113,238,793
9. 2023 Primary net assessed valuation (AV2)	
10. 2023 State Revenue Property (SRP) valuations	\$15,842,000
11. 2023 Government Property Lease Excise Tax assessed valuation	\$93,036,263

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

12. Adjustment to the General Budget Limit (from FY 2025 BR0275, leave blank for budget adoption)	\$0.00
13. FY 2025 M&O Fund actual expenditures from FY 2025 ADR, amount will be zeroed for budget adoption	\$107,303,549.00
14. FY 2025 M&O Fund actual expenditures of any fee: <ul style="list-style-type: none"> <li>a. Special Program Overhead</li> <li>b. Disorganization (A.R.S. §15-910)</li> <li>c. District assessment program</li> <li>d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)</li> <li>e. Performance pay (A.R.S. §15-201)</li> </ul>	\$14,078,248.00
15. District Income Corporation transferred to the School Operating Fund (if any)	

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

16. FY 2026 Impact Aid revenue	
17. Impact Aid revenue adjustment in FY 2026 to the Impact Aid Revenue from their Service Fund for principal and interest payments	
18. Impact Aid revenue adjustment in FY 2026 to the M&O Fund to provide study for the TRC, V, TH, difference	
19. Impact Aid revenue adjustment in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20. FY 2025 ending cash balance in the Impact Aid Fund	

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

21. <input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The base level limit for an overall district pursuant to A.R.S. §15-949 is shown on the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.	
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22. 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
23. If limited districts that qualified for a phase down limit for K-8 or 9-12 are not, enter 10% of the RC, attributable to the non-qualifying K or 9-12 weighted student count as provided in A.R.S. §15-911(B)(2)(a)	

**Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.B1):**

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 estimated ADM grade 9-12	
26. Number of resident students lost in the year after the base year due to district of residence offering instruction in grades 9-12 less (if) previously	
27. District received in base year	
28. District 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 transported students lost in the second year after the base year (Type 03 districts only)	
31. Additional number of transported 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 125 in grade 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 & Operations (M&O) Fund FY 2023 ending cash balance	
3. 10% of the FY 2026 BSL calculated pursuant to the district's 2025 ADM	
4. 1% of 9% of the FY 2026 BSL calculated pursuant to A.R.S. Section 15-482.B	\$



Tempe School District #3 Basic Calculations For Equalization Existence

Grade Level	Non-ADA			ADA		
	Non-ADA	ADA FT	ADA FT	Non-ADA	ADA FT	ADA FT
PK-2	96,000	0.0000	0.0000	0.0000	120,100	0.0000
K-12	4,994,776	0.0000	0.0000	1,100	10,010,000	0.0000
Regular Education Unweighted ADM	5,090,776	0.0000	0.0000	0.0000	0.0000	0.0000
Total of Unweighted ADM	5,090,776	0.0000	0.0000	16,968,772	0.0000	0.0000
Regular Education Weighted ADM						
Total of Weighted ADM						

Tempe School District #3 Basic Calculations For Equalization Existence

Category	Non-ADA			ADA		
	Non-ADA	ADA FT	ADA FT	Non-ADA	ADA FT	ADA FT
Regular Education Weighted ADM						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						
Rate Level Assmt (PDR)						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						

Tempe School District #3 Basic Calculations For Equalization Existence

Category	Non-ADA			ADA		
	Non-ADA	ADA FT	ADA FT	Non-ADA	ADA FT	ADA FT
Rate Level Assmt (PDR)						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						
Rate Support Level						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						

Tempe School District #3 Basic Calculations For Equalization Existence

Category	Non-ADA			ADA		
	Non-ADA	ADA FT	ADA FT	Non-ADA	ADA FT	ADA FT
Rate Support Level						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						

Tempe School District #3 Basic Calculations For Equalization Existence

Category	Non-ADA			ADA		
	Non-ADA	ADA FT	ADA FT	Non-ADA	ADA FT	ADA FT
Rate Support Level						
Group B - Add On Weighted ADM						
Total ADM						
Weighted ADM						
Total Weighted ADM						







