



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

Revised #2

Version

By the Governing Board

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

Proposed	<u>June 10, 2025</u>
Adopted	<u>June 24, 2025</u>
Revised	<u>May 12, 2026</u>
	Date

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

Dr. Donna W. Lewis
 Mr. Mike Sharkey
 Mrs. Amy Carney
 Dr. Matthew Pittinsky
 Mrs. Carine Werner

Signed

[Signature]
[Signature]

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 May 15, 2026

Date

[Signature]
 Superintendent signature

[Signature]
 Business Manager signature

Dr. Scott Menzel
Superintendent name (typed name)

Shannon Crosier
Business Manager name (typed name)

District contact employee: Mario Serna

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Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>315,169,194</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ <u>50,328,470</u>
Intermediate	2000	\$ _____
State	3000	\$ <u>38,322,240</u>
Federal	4000	\$ <u>16,224,309</u>
TOTAL		\$ <u>104,875,019</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>2.2289</u>	<u>2.2384</u>
Secondary Tax Rates:		
M&O Override	<u>0.3083</u>	<u>0.2985</u>
Special Program Override		
Capital Override	<u>0.2056</u>	<u>0.1987</u>
Class A Bonds		
Class B Bonds	<u>0.4029</u>	<u>0.3931</u>
CTED		
Desegregation	<u>0.1047</u>	<u>0.1011</u>
Total Secondary Tax Rate	<u>1.0215</u>	<u>0.9914</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>189,377,182</u>	\$ <u>0</u>	\$ <u>189,377,182</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>39,793,119</u>	\$ <u>0</u>	\$ <u>39,793,119</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>14,727,237</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>243,897,538</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>70,458</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>69,887</u>
3. Increase in average teacher salary from the prior year	\$ <u>571</u>
4. Percentage increase	<u>1%</u>

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

Comments on average salary calculation (Optional): Salaries and anticipated performance pay.

[Empty box for comments]

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
100 Regular Education											
1000 Instruction	1.	864.35	825.11	51,885,466	15,211,484	1,113,135	522,834	47,927	72,777,997	68,780,846	-5.5%
2000 Support Services											
2100 Students	2.	130.68	124.46	6,505,718	2,018,348	158,386	41,056	578	10,439,058	8,724,086	-16.4%
2200 Instructional Staff	3.	69.72	66.57	3,891,678	1,233,809	175,860	57,983	53,989	5,742,320	5,413,319	-5.7%
2300 General Administration	4.	11.00	10.00	1,245,855	366,663	277,539	8,496	13,240	2,096,587	1,911,793	-8.8%
2400 School Administration	5.	127.50	123.63	8,931,805	2,720,029	102,197	89,542	14,026	12,161,547	11,857,599	-2.5%
2500 Central Services	6.	40.50	36.50	3,287,998	1,063,524	1,514,602	378,209	134,457	5,534,831	6,378,790	15.2%
2600 Operation & Maintenance of Plant	7.	212.93	209.36	8,047,141	2,553,245	13,403,659	7,801,401	15,155	30,279,169	31,820,601	5.1%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	7.00	7.00	232,967	76,586	37,215	191,849	0	1,188,854	538,617	-54.7%
610 School-Sponsored Cocurricular Activities	10.	0.20	0.00	403,771	79,543	0	0	0	424,645	483,314	13.8%
620 School-Sponsored Athletics	11.	6.00	6.00	1,609,845	362,274	143,960	4,543	124,180	2,181,471	2,244,802	2.9%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	6,000	14,988	0	0	0	0	20,988	
Regular Education Subsection Subtotal (lines 1-13)	14.	1,469.88	1,408.63	86,048,244	25,700,493	16,926,553	9,095,913	403,552	142,826,479	138,174,755	-3.3%
200 and 300 Special Education											
1000 Instruction	15.	331.57	292.00	15,376,272	4,390,672	1,669,824	6,746	0	21,179,712	21,443,514	1.2%
2000 Support Services											
2100 Students	16.	98.65	98.35	8,126,842	2,002,496	445,500	6,373	4,026	10,442,045	10,585,237	1.4%
2200 Instructional Staff	17.	6.48	8.28	664,513	171,452	46,487	20,412	250,000	1,010,458	1,152,864	14.1%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	20,500	3,054	0	0	0	21,594	23,554	9.1%
2500 Central Services	20.	0.00	0.00	0	0	10,494	0	741	14,991	11,235	-25.1%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,200	0	0	855	1,200	40.4%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	436.70	398.63	24,188,127	6,567,674	2,173,505	33,531	254,767	32,669,655	33,217,604	1.7%
400 Pupil Transportation	25.	100.38	104.88	3,898,840	1,168,839	3,054,357	1,311,093	0	9,125,574	9,433,129	3.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	88.28	79.91	5,675,796	1,452,873	179,344	43,484	30,672	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	27.	1.14	1.14	100,969	23,749	38,000	28,412	30,000	221,130	221,130	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	6.40	7.31	820,345	128,050	0	0	0	967,000	948,395	-1.9%
Budgeted expenditures (lines 14, and 24-29)	30.	2,102.78	2,000.50	120,732,321	35,041,678	22,371,759	10,512,433	718,991	193,192,007	189,377,182.00	-2.0%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	2,102.78	2,000.50	120,732,321	35,041,678	22,371,759	10,512,433	718,991	193,192,007	189,377,182	-2.0%

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	28,932,690	29,531,529	1.
2. Gifted Education	3,687,310	3,676,037	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	49,655	10,038	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	32,669,655	33,217,604	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 8
 Staff-Pupil 1 to 13

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	107,156
All Funds - Federal	6330	0

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 205,216

(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.	27,684,829	5,732,785	0	0	0	0	36,071,533	33,417,614	-7.4%
2100 Support services - students	2.	118,970	59,588	0	0	0	0	1,508,347	178,558	-88.2%
2200 Support services - instructional staff	3.	154,857	33,303	0	0		0	489,201	188,160	-61.5%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.	0	5,086					219,817	5,086	-97.7%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.						0	0	0	
Budgeted expenditures (lines 1-8)	9.	27,958,656	5,830,762	0	0	0	0	38,288,898	33,789,418	-11.8%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								0	
Total budget limit expenditures (lines 10-11)	11.	27,958,656	5,830,762	0	0	0	0	38,288,898	33,789,418	-11.8%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	38,288,898
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	24,936,947
Unexpended Budget Balance (line 12 minus 13)	14.	13,351,951
Interest earned in the Classroom Site Fund in FY 2025	15.	572,355
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	19,865,112
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.	33,789,418

(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 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	
1.	Unrestricted Capital Outlay Override (1)	0	4,192,156	954,342	7,630,046	0	0	1,723,534	20,761,947	14,500,078	-30.2%
2.	Unrestricted Capital Outlay Fund 610 (6)	0	8,002,987		10,423,144			0	20,566,359	18,426,131	-10.4%
3.	1000 Instruction	0	8,002,987		10,423,144			0	20,566,359	18,426,131	-10.4%
3.	2000 Support Services										
3.	2100, 2200 Students and Instructional Staff	0	185,890	648,937	638,879			0	634,249	1,473,706	132.4%
4.	2300, 2400, 2500, 2900 Administration	0		3,306,449	5,397,405		0	0	7,142,908	8,703,854	21.9%
5.	2600 Operation & Maintenance of Plant	0		457,995	3,499,766			1,183	4,291,964	3,958,944	-7.8%
6.	2700 Student Transportation	0		269,168	82,723			16,011	268,867	367,902	36.8%
7.	3000 Operation of Noninstructional Services (5)	0		0	100,000			0	30,393	100,000	229.0%
8.	4000 Facilities Acquisition and Construction	0		0	0			5,680,370	6,811,187	5,680,370	-16.6%
9.	5000 Debt Service					882,212	200,000		44,479	1,082,212	2333.1%
10.	Budgeted expenditures (lines 2-9)	0	8,188,877	4,682,549	20,141,917	882,212	200,000	5,697,564	39,790,406	39,793,119	0.0%
11.	Maintained for spending after FY 2026 (budgeted carryforward)									0	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	8,188,877	4,682,549	20,141,917	882,212	200,000	5,697,564	39,790,406	39,793,119	0.0%

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)] \$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>140,849</u>
6642 Textbooks	<u>4,246,823</u>
6643 Instructional Aids	<u>3,801,205</u>
673X Furniture and Equipment	<u>10,219,946</u>
673X Vehicles	<u>447,237</u>
673X Tech Hardware & Software	<u>9,474,732</u>

(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 \$ 3,540,018, and principal on bonds of \$ 19,986,250.

(4) Includes interest on Capital Equity Fund loans of \$ -, interest on leases of \$ 653,989, and interest on bonds of \$ 12,271,400.

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

Instructions	Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
		Fund 610		Fund 630		Fund 695		Fund 620 (2)			
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
	Total Fund Expenditures	1.	39,790,406	39,793,119	3,363,668	1,254,503	0	0	42,712	37,120	1.
	Select Object Codes Detail (1)										
	6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
	6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
	6450 Construction Services	4.	6,799,336	5,666,041	3,213,163	1,229,930	0	0	42,712	37,120	4.
	6655 Short-term Noninstructional Software Subscription	5.		4,682,549		324		0		0	5.
	6710 Land and Improvements	6.	0	0	0	0	0	0	0	0	6.
	6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
	673X Furniture and Equipment	8.	13,248,091	10,219,946	0	0	0	0	0	0	8.
	673X Vehicles	9.	195,047	447,237	7,249	7,249	0	0	0	0	9.
	673X Technology Hardware & Software	10.	7,936,769	9,474,732	0	0	0	0	0	0	10.
	6831, 6832, 6833 Redemption of Principal	11.	0	882,212	0	0	0	0	0	0	11.
	6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	200,000	17,000	17,000	0	0	0	0	12.
	Total (lines 2-12)	13.	28,179,243	31,572,717	3,237,412	1,254,503	0	0	42,712	37,120	13.
	Total amounts reported on lines 2-12 above for:										
	Renovation	14.	6,799,336	5,666,041	3,148,728	1,222,656			0	0	14.
	New Construction	15.	0	0	854	0	0	0	0	0	15.
	Other	16.	21,379,907	25,906,676	87,830	31,847	0	0	42,712	37,120	16.
	Total (lines 14-16, must equal line 13)	17.	28,179,243	31,572,717	3,237,412	1,254,503	0	0	42,712	37,120	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 \$ -

Special projects

Instructions

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
18.00	17.46	2,672,729	2,321,701.14
4.00	3.00	457,069	546,238.88
0.00	0.00	1,024,076	664,109.86
0.00	0.00	0	0.00
0.00	0.00	138,718	179,196.09
1.00	1.00	94,488	106,117.00
0.00	0.00	0	0.00
29.00	28.18	5,039,835	5,401,793.25
0.00	0.00	21,090	34,099.56
0.00	0.00	0	0.00
0.00	0.00	0	0.00
2.00	2.00	344,790	299,725.38
0.00	0.00	0	0.00
11.00	4.95	2,300,000	2,300,000.00
0.00	0.00	0	0.00
0.00	0.00	0	0.00
0.00	0.00	200,000	2,332,864.56
0.00	0.00	0	0.00
4.00	3.84	1,105,029	541,390.95
0.00	0.00	0	0.00
69.00	60.43	13,397,824	14,727,237
0.00	0.00	133,268	111,162
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	500,013	514,069
0.00	0.00	0	0
38.00	29.63	5,009,202	3,854,160
38.00	29.63	5,642,483	4,479,391
107.00	90.06	19,040,307	19,206,628

	Prior FY	Budget FY
1.	481,821	474,711
2.	0	0
3.	0	0
4.	2,774,427	2,830,556
5.	3,256,248	3,305,267

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. 96x Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 951 Print Shop

	Prior FY	Budget FY	
0	27,000		1.
0	0		2.
0	0		3.
8,000,000	8,517,117		4.
14,500,000	14,500,000		5.
5,300,000	3,800,000		6.
8,780,967	8,850,511		7.
2,681,511	2,681,511		8.
3,280,018	3,280,018		9.
1,440,240	2,000,000		10.
0	0		11.
0	5,469		12.
0	0		13.
1,200,000	1,200,000		14.
600,000	600,000		15.
500,000	500,000		16.
4,700,000	3,486,227		17.
900	900		18.
0	0		19.
190,000	200,000		20.
0	0		21.
0	1,041		22.
3,726,343	5,022,755		23.
0	0		24.
0	0		25.
0	0		26.
0	0		27.
5,437,663	3,390,334		28.
0	0		29.
8,311,636	527,118		30.
30,048,510	32,757,650		31.
0	0		32.
1,909,908	2,500,000		33.
0	0		34.
40,002,825	37,502,825		1.
1,824,459	1,861,686		2.
0	0		3.
80,604	105,000		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)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 145,064,268	\$ 145,064,268	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 11,626,483		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 11,626,483	4,200,000	7,426,483
*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		22,202,949	
(b) Unrestricted Capital Outlay			14,500,000
(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)		7,382,169	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		10,600,860	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		221,130	
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		(2,500,000)	
(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		1,358,799	
(b) Onetime district additional assistance supplement		518,490	
(c) Onetime FRPL group B weight supplement		328,517	
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)		\$ 189,377,182	
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)			\$ 21,926,483

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

Instructions

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 39,790,406
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 39,790,406
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 39,790,406
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 39,790,406
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 22,280,600
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 17,509,806
8. Interest Earned in Fund 610 in FY 2025	\$ 356,830
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 21,926,483
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 39,793,119

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

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

Instructions 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	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

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

Scottsdale Unified School District District, Maricopa County for fiscal year 2026 was officially May 12th, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting at the District Office, telephone (480) 484-6135 during normal business hours.

President of the Governing Board

Instructions

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	70,458
Attending	19,750.1964	19,339.1814	18,945.0010	2. Average salary of all teachers employed in FY 2025 (prior year)	69,887
2. Tax Rates:				3. Increase in average teacher salary from the prior year	571
		Prior FY	Est. Budget FY	4. Percentage increase	1%
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.2289	2.2384	Comments on average salary calculation (Optional): Salaries and anticipated performance pay.	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.0215	0.9914		
3. Budgeted expenditures and Budget Limits:					
		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		189,377,182	0	189,377,182	
Classroom Site Fund		33,789,418	0	33,789,418	
Unrestricted Capital Outlay Fund		39,793,119	0	39,793,119	

	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	70,380,456	67,096,950	2,397,541	1,683,896	72,777,997	68,780,846	-5.5%
2000 Support Services							
2100 Students	10,352,370	8,524,066	86,688	200,020	10,439,058	8,724,086	-16.4%
2200 Instructional Staff	5,393,602	5,125,487	348,718	287,832	5,742,320	5,413,319	-5.7%
2300, 2400, 2500 Administration	17,045,973	17,615,874	2,746,992	2,532,308	19,792,965	20,148,182	1.8%
2600 Oper./Maint. of Plant	11,234,260	10,600,386	19,044,909	21,220,215	30,279,169	31,820,601	5.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	725,137	309,553	463,717	229,064	1,188,854	538,617	-54.7%
610 School-Sponsored Cocurric. Activities	415,803	483,314	8,842	0	424,645	483,314	13.8%
620 School-Sponsored Athletics	1,906,754	1,972,119	274,717	272,683	2,181,471	2,244,802	2.9%
630, 700, 800, 900 Other Programs	0	20,988	0	0	0	20,988	
Regular Education Subsection Subtotal	117,454,355	111,748,737	25,372,124	26,426,018	142,826,479	138,174,755	-3.3%
200 and 300 Special Education							
1000 Instruction	19,006,025	19,766,944	2,173,687	1,676,570	21,179,712	21,443,514	1.2%
2000 Support Services							
2100 Students	8,594,718	10,129,338	1,847,327	455,899	10,442,045	10,585,237	1.4%
2200 Instructional Staff	756,631	835,965	253,827	316,899	1,010,458	1,152,864	14.1%
2300, 2400, 2500 Administration	23,913	23,554	12,672	11,235	36,585	34,789	-4.9%
2600 Oper./Maint. of Plant	0	0	855	1,200	855	1,200	40.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	28,381,287	30,755,801	4,288,368	2,461,803	32,669,655	33,217,604	1.7%
400 Pupil Transportation	5,200,019	5,067,679	3,925,555	4,365,450	9,125,574	9,433,129	3.4%
510 Desegregation	6,866,373	7,128,669	515,796	253,500	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	131,630	124,718	89,500	96,412	221,130	221,130	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	967,000	948,395	0	0	967,000	948,395	-1.9%
Budgeted Expenditures	159,000,664	155,773,999	34,191,343	33,603,183	193,192,007	189,377,182	-2.0%

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

CTD number 070248000
Version Revised #2

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	193,192,007	189,377,182	(3,814,825)	-2.0%
Instructional Improvement	3,256,248	3,305,267	49,019	1.5%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	38,288,898	33,789,418	(4,499,480)	-11.8%
Federal Projects	13,397,824	14,727,237	1,329,413	9.9%
State Projects	5,642,483	4,479,391	(1,163,092)	-20.6%
Unrestricted Capital Outlay	39,790,406	39,793,119	2,713	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,712	37,120	(5,592)	-13.1%
Debt Service	30,048,510	32,757,650	2,709,140	9.0%
School Plant Fund	8,000,000	8,517,117	517,117	6.5%
Auxiliary Operations	2,681,511	2,681,511	0	0.0%
Bond Building	3,363,668	1,254,503	(2,109,165)	-62.7%
Food Service	14,500,000	14,500,000	0	0.0%
Other	87,285,563	74,860,884	(12,424,679)	-14.2%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	28,932,690	29,531,529
Gifted Education	3,687,310	3,676,037
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	49,655	10,038
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	32,669,655	33,217,604

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	2	91	93	1 to 204
Teachers	9	1,188	1,197	1 to 16
Other	4	163	167	1 to 113
Subtotal	15	1,442	1,457	1 to 13
Classified --				
Managers, supervisors, directors	0	111	111	1 to 171
Teachers aides	0	206	206	1 to 92
Other	5	806	811	1 to 23
Subtotal	5	1,123	1,128	1 to 17
TOTAL	20	2,565	2,585	1 to 7
Special education --				
Teacher	6	270	276	1 to 8
Staff	2	172	174	1 to 13

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>221,131</u>	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2026 TNT Base Limit	\$ <u><u>221,131</u></u>	
FY 2026 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary property tax rate related to budgeted expenditures
5.	Dropout prevention (from page 1, line 27)	<u>221,130</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>0</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	\$ _____	
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>221,130</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	\$ _____	
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>221,130</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>	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current assessed value	\$ _____	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>221,131</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (2)	

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

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			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	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	5,447,230	13,394,910	17,136,373	0	3,363,668	42,712	(1,352,355)	19,010,970	(1,803,819)	33,439,301	25,475,663	0	1,676	29,735,500	143,891,829
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	172,766,519	26,398,999	5,156,706	0	0	1,502	2,161,312	19,754,458	13,288,386	35,988,599	31,423,055	0	570	26,894,179	333,834,285
(b) FY 2025 expenditures and other financing uses	183,249,607	22,280,599	7,817,014	0	2,109,166	6,930	1,186,781	24,936,948	12,529,145	39,244,314	31,630,185	0	0	24,049,018	349,039,707
3. Estimated FY 2025 ending fund balance	(5,035,858)	17,513,310	14,476,065	0	1,254,502	37,284	(377,824)	13,828,480	(1,044,578)	30,183,586	25,268,533	0	2,246	32,580,661	128,686,407
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	(5,035,858)	17,513,310	14,476,065	0	1,254,502	37,284	(377,824)	13,828,480	(1,044,578)	30,183,586	25,268,533	0	2,246	32,580,661	128,686,407
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	(5,035,858)	17,513,310	14,476,065	0	1,254,502	37,284	(377,824)	13,828,480	(1,044,578)	30,183,586	25,268,533	0	2,246	32,580,661	128,686,407
4. FY 2025 estimated ending fund balance details and planned uses															
(a) Fund deficit	(5,035,858)	0	0	0	0	0	(377,824)	0	(1,044,578)	0	0	0	0	0	(6,458,260)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2026	0	17,513,310	0	0	1,254,502	37,284	0	13,828,480	0	0	0	0	0	0	32,633,576
(d) Maintained for spending after FY 2026	0	0	14,476,065	0	0	0	0	0	0	30,183,586	25,268,533	0	2,246	32,580,661	102,511,091
(e) Total (amount must agree to line 3 above)	(5,035,858)	17,513,310	14,476,065	0	1,254,502	37,284	(377,824)	13,828,480	(1,044,578)	30,183,586	25,268,533	0	2,246	32,580,661	128,686,407

B. Comments (optional)

NA

Instructions

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	\$ 5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)	
0.5 mile or less OR more than 1.0 mile	\$ 3.01
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)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ 842.00

District Information

Student Information Systems (SIS) Vendor	SELECT from Dropdown Edupoint (Synergy)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	In Touch Receipts
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				19,750.1964
2. FY 2025 100th-Day ADM	48.8158	11,951.5827	7,338.7829	19,339.1814
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	46.4300	11,700.9878	7,075.3139	18,822.7317
4. FY 2026 Estimated AOI full-time student count		1.6707	113.8540	115.5247
5. FY 2026 Estimated AOI part-time student count		0.0016	6.7430	6.7446
6. Total FY 2026 estimated student count	46.4300	11,702.6601	7,195.9109	18,945.0010

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	698.5155	1.6962	0.1021
8. K-3	4,542.4573	0.0000	0.0000
9. K-3 (Reading)	4,542.4573	0.0000	0.0000
10. HI	11.6800	0.0000	0.0000
11. MD-R, A-R, and SID-R	164.8721	0.0000	0.0000
12. MD-SC, A-SC, and SID-SC	143.5350	0.0000	0.0000
13. MD-SSI	10.0000	0.0000	0.0000
14. OI-R	4.0000	0.0000	0.0000
15. OI-SC	15.2500	0.0000	0.0000
16. P-SD	10.5800	0.0000	0.0000
17. DD*, ED, MIID, SLD, SLI*, and OHI	1,783.2590	3.7240	0.0040
18. ED-P	7.3800	0.0000	0.0000
19. MOID	18.9800	0.0000	0.0000
20. VI	7.0200	0.0000	0.0000
21. FRPL	5,315.6259	12.8655	0.6224
22. G	2,561.8547	4.8192	0.3958
23. Total Add-on Count (lines 7 through 22)	19,837.4668	23.1049	1.1243

*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	\$5,113.26
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)	1.0208
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$96,375.00
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$96,375.00

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

1. FY 2025 Approved Daily Route Miles	5,445.97
2. Number of Eligible Students Transported in FY 2025	2,882.00
3. FY 2025 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2025 Annual Expenditure for Bus Passes	\$431.00
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	690.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	690.00

Other information

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

Instructions

Data entry sheet

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

Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	\$7,269,286,710
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	\$29,423,000
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)	\$658,460.00
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$183,249,607.46
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	\$7,832,169.42
c.	Dropout prevention programs	\$221,130.00
d.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e.	Performance pay (A.R.S. §15-920)	\$115,792.00
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Instructions

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)	
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Accommodation district (TYPE 01) information (A.R.S. §15-974)

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

Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 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	\$

Instructions

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	\$ 1,422,592.72
K-3 Reading	\$ 948,395.32

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

Table to calculate DAA per student count

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

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

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 193,192,007.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 658,460.00
3. Adjusted GBL	\$ 193,850,467.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 193,192,007.00
5. Adjustments to the GBL (from line 2)	\$ 658,460.00
6. Adjusted budgeted expenditures	\$ 193,850,467.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 193,850,467.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 183,249,607.46
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 10,600,859.54

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	\$ 7,382,169.00	- \$ 7,832,169.42	= \$ 0.00
c. Dropout prevention programs	\$ 221,130.00	- \$ 221,130.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 115,792.00	- \$ 115,792.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 10,600,859.54
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

Instructions

Calculations

13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)

= \$ 10,600,859.54

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

Instructions

Calculations

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

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

Calculation of small school adjustment phase down limit

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

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

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

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

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

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

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

Instructions

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
9. BSL adjustment for the second year after the base year	second year factor x	0.50
10. BSL adjustment for the third year after the base year	third year factor x	0.25
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)	\$	221,130.00
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)	\$	0.00
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

Instructions

**Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	46.4300	0.0000	0.0000	1.4500	67.3235	0.0000	0.0000
K-8,UE	11,700.9878	1.6707	0.0016	1.1580	13,549.7439	1.9347	0.0019
9-12	7,075.3139	113.8540	6.7430	1.2680	8,971.4980	144.3669	8.5501
Regular Education Unweighted ADM	18,822.7317	115.5247	6.7446				
Total of Unweighted ADM			18,945.0010				
Regular Education Weighted ADM					22,588.5654	146.3015	8.5520
Total of Weighted ADM							22,743.4189

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	698.5155	1.6962	0.1021	0.1150	80.3293	0.1951	0.0117
K-3	4,542.4573	0.0000	0.0000	0.0600	272.5474	0.0000	0.0000
K-3 (Reading)	4,542.4573	0.0000	0.0000	0.0400	181.6983	0.0000	0.0000
HI	11.6800	0.0000	0.0000	4.7710	55.7253	0.0000	0.0000
MD-R, A-R, SID-R	164.8721	0.0000	0.0000	6.0240	993.1895	0.0000	0.0000
MD-SC, A-SC, SID-SC	143.5350	0.0000	0.0000	5.9880	859.4876	0.0000	0.0000
MD-SSI	10.0000	0.0000	0.0000	7.9470	79.4700	0.0000	0.0000
OI-R	4.0000	0.0000	0.0000	3.1580	12.6320	0.0000	0.0000
OI-SC	15.2500	0.0000	0.0000	6.7730	103.2883	0.0000	0.0000
P-SD	10.5800	0.0000	0.0000	3.5950	38.0351	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,783.2590	3.7240	0.0040	0.2920	520.7116	1.0874	0.0012
ED-P	7.3800	0.0000	0.0000	4.8220	35.5864	0.0000	0.0000
MOID	18.9800	0.0000	0.0000	4.4210	83.9106	0.0000	0.0000
VI	7.0200	0.0000	0.0000	4.8060	33.7381	0.0000	0.0000
FRPL	5,315.6259	12.8655	0.6224	0.0220	116.9438	0.2830	0.0137
G	2,561.8547	4.8192	0.3958	0.0070	17.9330	0.0337	0.0028
Group B - Add On Unweighted ADM	19,837.4668	23.1049	1.1243				
Total Unweighted Group B Add On			19,861.6960				
Group B - Add On Weighted ADM					3,485.2262	1.5992	0.0294
Total Weighted Group B Add On							3,486.8548

**Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		22,588.5654		146.3015		8.5520
Group B - Add On Weighted ADM	+	3,485.2262	+	1.5992	+	0.0294
Total ADM	=	26,073.7916	=	147.9008	=	8.5813
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	26,073.7916	=	140.5057	=	7.2941

Total Weighted ADM						26,221.591488
Base Level Amount (FY26)					x	\$5,113.26
Total Weighted ADM x Base Level Amount						\$134,077,814.89
Calculated Teachers Experience Index (FY25)	1.0208					
Applied Teachers Experience Index (FY26)					x	1.0208
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$136,866,633.44

Base Support Level Adjustments

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

Total Base Support Level Adjustments						\$96,375.00
Adjusted Base Support Level						\$136,963,008.44

**Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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<u>Calculation Transportation Support Level (TSL)</u>				<u>Calculation For District Support Level (DSL)</u>			
(Miles, Eligible Students, Bus Passes and Bus Tokens)							
Approved Daily Route Miles				FY26 Adjusted Base Support Level (BSL)			\$136,963,008.44
Eligible Students Transported (FY25)			2,882.00	FY26 Consolidation or Unification Assistance	+	\$0.00	
Daily Route Miles Per Eligible Student (FY25)			1.8896	FY26 Transportation Support Level (TSL)	+	\$3,486,324.13	
Total Approved Daily Route Miles			5,445.97	FY26 District Support Level (DSL)			\$140,449,332.57
State Support Level Per Route Mile	x		\$3.01	<u>Calculation For Revenue Control Limit (RCL)</u>			
Instruction Days	x		180	FY26 Adjusted Base Support Level (BSL)			\$136,963,008.44
To and From School Support Level			\$2,950,626.55	FY26 Consolidation or Unification Assistance	+	\$0.00	
Activity Trip Level Factor	x		0.18	FY26 Transportation Revenue Control Limit (TRCL)	+	\$8,101,259.69	
Activity Trip Support Level			\$531,112.78	FY26 Revenue Control Limit (RCL)			\$145,064,268.13
Handicapped Extended School Year Mileage (FY25)			1,380.00	FY26 Lesser of DSL/RCL			\$140,449,332.57
State Support Level Per Route Mile	x		3.01				
Handicapped Extended School Year Support Level			\$4,153.80				
Annual Expenditures For:		Bus Passes	Bus Tokens				
Districts (FY25)		\$431.00	\$0.00				
FY26 Transportation Support Level (TSL)			\$3,486,324.13				
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>							
FY25 Transportation Revenue Control Limit (TRCL)			\$8,101,259.69				
Change:							
	FY26 TSL	\$3,486,324.13					
	FY25 TSL	-	\$3,877,027.43				
	Difference:	\$	\$0.00				
Preliminary FY26 TRCL			\$8,101,259.69				
120% of FY26 TRCL		\$4,183,588.96					
FY26 Transportation Revenue Control Limit (TRCL)			\$8,101,259.69				

**Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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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	48,8158	11,951.5827	7,338.7829	0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>	x <u>\$0.00</u>	
Preliminary DAA	= <u>\$26,821.84</u>	= <u>\$6,566,797.11</u>	= <u>\$4,409,581.09</u>	= <u>\$0.00</u>	<u>\$11,003,200.05</u>

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

DAA Growth Factor

FY25 District ADM	19,339.1814
FY24 District ADM	/ <u>19,750.1964</u>
FY26 Calculated DAA Growth Factor	= <u>0.9792</u>
FY26 Applied DAA Growth Factor	x <u>1.0000000000</u>

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

District DAA	\$26,821.84	\$6,566,797.11	\$4,409,581.09	\$0.00	\$11,003,200.05
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DAA For High School Textbooks

FY25 District High School ADM		7,338.7829			
Support Level Amount For Textbooks			x <u>\$84.93</u>		
DAA For High School Textbooks					\$623,282.83

	<u>PSD-8</u>	<u>9-12</u>		
Pre-Adjusted DAA Base Allocation	\$6,593,618.95	\$5,032,863.92		\$11,626,482.87
Type 03 Transported 9-12	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY26 DAA Base Allocation	\$6,593,618.95	\$5,032,863.92		\$11,626,482.87

**Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance**

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	13,619.0039	59.8810756900%	x \$140,449,332.57	\$84,102,571.14
9-12	9,124.4150	40.1189243100%	x \$140,449,332.57	+
Total	22,743.4189			\$140,449,332.57

Equalization Assessed Valuation

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

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$84,102,571.14	\$56,346,761.43	\$140,449,332.57
Adjusted CY DAA Base Allocation	+ \$6,593,618.95	+ \$5,032,863.92	+
FY26 Equalization Base	\$90,696,190.09	\$61,379,625.35	\$152,075,815.44
FY26 Applied Qualifying Levy	- \$90,696,190.09	- \$61,379,625.35	- \$152,075,815.44
FY26 Equalization Assistance	\$0.00	\$0.00	\$0.00