

District Name COOLIDGE UNIFIED SCHOOL DISTRICT

County PINAL

Instructions

CTD number 110221000



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted

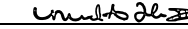
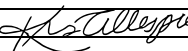
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was
Proposed 6/10/2026
Adopted July 8, 2026
Revised

Date

District website link of posted budget https://www.coolidgeschools.org/departments/business-services/financial

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 9, 2026
Date


Superintendent signature


Business Manager signature

DAWN DEE HODGE
Superintendent name (typed name)

ALYSSA GARRETT
Business Manager name (typed name)

District contact employee: ALYSSA GARRETT

Telephone: 520-723-2221 Email: alyssa.garrett@coolidgeschools.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 \$
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)
Local 1000 \$
Intermediate 2000 \$
State 3000 \$
Federal 4000 \$
TOTAL \$ 0

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	3.9594	3.8000
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.2551	1.2200
CTED		
Desegregation		
Total Secondary Tax Rate	1.2551	1.2200

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)	\$ 24,917,212	\$ 157,062	\$ 25,074,274
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 1,269,806	\$ 0	\$ 1,269,806
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 3,166,272
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 29,510,352

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

1. Average salary of all teachers employed in FY 2027 (budget year) \$ 65,282
2. Average salary of all teachers employed in FY 2026 (prior year) \$ 64,000
3. Increase in average teacher salary from the prior year \$ 1,282
4. Percentage increase 2%

Comments on average salary calculation (optional): Average salary for teacher (with teaching cert., not sub cert with +3 year experience) = \$67,476

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions	FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/Decrease
	Prior FY	Budget FY						Prior FY 2026	Budget FY 2027	
Expenditures			6100	6200		6600	6800			
100 Regular Education										
1000 Instruction	1.	80.30	5,239,633	1,600,000	30,000	205,000	32,000	6,997,726	7,106,633	1.6%
2000 Support services										
2100 Students	2.	22.80	983,703	295,000	0	49,000	0	1,252,643	1,327,703	6.0%
2200 Instructional staff	3.	11.56	725,445	205,000	56,000	0	0	968,453	986,445	1.9%
2300 General administration	4.	2.00	177,710	50,000	303,220	1,500	38,500	581,832	570,930	-1.9%
2400 School administration	5.	14.00	1,209,213	350,000	5,500	2,000	0	1,543,834	1,566,713	1.5%
2500 Central services	6.	11.00	552,240	146,500	155,250	37,258	30,000	1,034,375	921,248	-10.9%
2600 Operation & maintenance of plant	7.	40.50	1,428,095	464,500	853,918	1,380,000	500	4,280,324	4,127,013	-3.6%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of noninstructional services	9.	0.00				100,000		100,000	100,000	0.0%
610 School-sponsored cocurricular activities	10.	0.00	40,000	8,000	0	5,000		43,882	53,000	20.8%
620 School-sponsored athletics	11.	0.00	252,829	45,000	108,500	60,000	77,000	719,498	543,329	-24.5%
630 Other instructional programs	12.	0.00						0	0	0.0%
700, 800, 900 Other programs	13.	0.00						11,934	0	-100.0%
Regular education subsection subtotal (lines 1-13)	14.	182.16	0.00	10,608,868	3,164,000	1,512,388	1,839,758	17,534,501	17,303,014	-1.3%
200 and 300 Special education										
1000 Instruction	15.	71.19	2,767,320	800,000	560,000	35,000	8,000	4,075,414	4,170,320	2.3%
2000 Support services										
2100 Students	16.	7.00	388,649	115,000	875,000	0	0	1,387,271	1,378,649	-0.6%
2200 Instructional staff	17.	3.00	210,844	70,000				303,947	280,844	-7.6%
2300 General administration	18.	0.00						0	0	0.0%
2400 School administration	19.	0.00						0	0	0.0%
2500 Central services	20.	0.00						0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00						1,500	0	-100.0%
2900 Other	22.	0.00						0	0	0.0%
3000 Operation of noninstructional services	23.	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	81.19	0.00	3,366,813	985,000	1,435,000	35,000	5,768,132	5,829,813	1.1%
400 Pupil transportation	25.	36.60		967,204	285,000	191,201	281,500	1,728,801	1,724,905	-0.2%
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00						0	0	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	3.00		44,480	15,000			123,164	59,480	-51.7%
Budgeted expenditures (lines 14, and 24-29)	30.	302.95	0.00	14,987,365	4,449,000	3,138,589	2,156,258	25,154,598	24,917,212.00	-0.9%
Maintained for spending after FY 2027 (budgeted carryforward)	31.							105,727	157,062	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	302.95	0.00	14,987,365	4,449,000	3,138,589	2,156,258	25,260,325	25,074,274	-0.7%

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	4,820,876	4,989,813	1.
2. Gifted education	82,457	85,000	2.
3. Remedial education	0		3.
4. ELL incremental costs	246,100	255,000	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)	618,699	500,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	5,768,132	5,829,813	9.
10. IEP required pupil transportation costs coded within Program 400	75,000	75,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 14
Staff-pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	55,000
All funds - federal	6330	

FY 2027 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) \$ 100,000
(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)

Instructions		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
Expenditures								Prior FY 2026	Budget FY 2027	
1000 Instruction	1.	2,000,000	400,000					2,877,000	2,400,000	-16.6%
2100 Support services - students	2.	500,000	252,715					74,926	752,715	904.6%
2200 Support services - instructional staff	3.							342,000	0	-100.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services operations	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.	2,500,000	652,715	0	0	0	0	3,293,926	3,152,715	-4.3%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							589634	401,000	
Total budget limit expenditures (lines 10-11)	11.	2,500,000	652,715	0	0	0	0	3,883,560	3,553,715	-8.5%

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	3,883,560
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,432,568
Unexpended budget balance (line 12 minus 13)	14.	450,992
Interest earned in the Classroom Site Fund in FY 2026	15.	71,386
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	3,031,337
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	3,553,715

(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		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY	Budget FY	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	394,806		100,000				376,927	494,806	31.3%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	0	120,000					138,037	120,000	-13.1%
2300, 2400, 2500, 2900 Administration	4.			205,000					224,082	205,000	-8.5%
2600 Operation & maintenance of plant	5.			50,000	50,000				66,146	100,000	51.2%
2700 Student transportation	6.				200,000				48,118	200,000	315.6%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.								358,481	0	-100.0%
5000 Debt service	9.					150,000			147,192	150,000	1.9%
Budgeted expenditures (lines 2-9)	10.	0	394,806	375,000	350,000	150,000	0	0	1,358,983	1,269,806	-6.6%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	0	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	394,806	375,000	350,000	150,000	0	0	1,358,983	1,269,806	-6.6%

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	\$ -
6642 Textbooks	0
6643 Instructional aids	394,806
673X Furniture and equipment	150,000
673X Vehicles	200,000
673X Tech hardware & software	

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

\$ -

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

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

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

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
Expenditures		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.	1,358,983	1,269,806	6,813,659	968,000	0		7,712	7,712
Select object codes detail (1)									
6150 Classified salaries	2.	0		0	0	0		0	
6200 Employee benefits	3.	0		0	0	0		0	
6450 Construction services	4.	355,361	0	5,877,173	968,000	0		7,712	7,712
6655 Short-term noninstructional software subscription	5.	0	375,000	0	0	0			0
6710 Land and improvements	6.	0	0	0	0	0		0	
6720 Buildings and improvements	7.	0	0	0	0	0		0	
673X Furniture and equipment	8.	201,981	150,000	65,095	0	0		0	
673X Vehicles	9.	0	200,000	848,641	0	0		0	
673X Technology hardware & software	10.	21,610	0	0	0	0		0	
6831, 6832, 6833 redemption of principal	11.	0	150,000	0	0	0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		22,750	0	0		0	
Total (lines 2-12)	13.	578,952	875,000	6,813,659	968,000	0	0	7,712	7,712
Total amounts reported on lines 2-12 above for:									
Renovation	14.	355,361	0	0	968,000			7,712	7,712
New construction	15.	0	0	4,460,459	0	0		0	
Other	16.	223,591	875,000	2,353,200	0	0		0	
Total (lines 14-16, must equal line 13)	17.	578,952	875,000	6,813,659	968,000	0	0	7,712	7,712

(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 2027 _____

District name COOLIDGE UNIFIED SCHOOL DISTRICT			County PINAL			CTD number 110221000			Version Adopted		
Special projects						Other funds expenditures					
Instructions											
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants		Prior FY	Budget FY	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)		19,160	19,160	2.
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)		0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service		500,000	500,000	5.
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center		1,942,000	1,950,000	6.
7.	210 ESEA Title VI - flexibility and accountability					7.	520 Community School		63,000	63,000	7.
8.	220 IDEA Part B					8.	525 Auxiliary Operations		213,615	213,615	8.
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit		100,000	100,000	9.
10.	240 Workforce Investment Act					10.	530 Gifts and Donations		107,300	107,300	10.
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects		294,273	294,273	11.
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint		0	0	12.
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening		0	0	13.
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds		39,369	39,369	14.
15.	349 National Forest Fees					15.	555 Textbooks		27,515	27,515	15.
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery		2,700	2,700	16.
17.	374 E-Rate					17.	570 Indirect Costs		181,500	181,500	17.
18.	378 Impact Aid					18.	575 Unemployment Insurance		2,143	2,143	18.
19.	300-399 Other Federal projects					19.	580 Teacherage		0	0	19.
20.	699 Federal Impact Aid (construction)					20.	585 Insurance Refund		19,603	19,603	20.
21.	Total Federal project funds (lines 1-20)					21.	590 Grants and Gifts to Teachers		0	0	21.
State projects FTE & expenditures						22.	595 Advertisement		23,190	10,000	22.
22.	400 Vocational education					23.	596 Career Technical Education		302,727	305,000	23.
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive		0	0	24.
24.	420 Ext. school yr. - pupils with disabilities					25.	639 Impact Aid Revenue Bond Building		0	0	25.
25.	425 Adult basic education					26.	650 Gifts and Donations-Capital		0	0	26.
26.	430 Chemical abuse prevention programs					27.	660 Condemnation		0	0	27.
27.	435 Academic contests					28.	665 Energy and Water Savings		206,000	205,000	28.
28.	450 Gifted education					29.	686 Emergency Deficiencies Correction		0	0	29.
29.	456 College credit exam incentives					30.	691 Building Renewal Grant		1,462,004	500,000	30.
30.	460 Environmental Special Plate					31.	700 Debt Service		1,200,000	1,200,000	31.
31.	Other State projects					32.	720 Impact Aid Revenue Bond Debt Service		0	0	32.
32.	Total State project funds (lines 22-31)					33.	850 Student Activities		0	0	33.
33.	Total special projects (lines 21 and 32)						Other		0	0	34.
Instructional Improvement Fund expenditures (020)						Internal Service Funds 950-989					
1.	Teacher compensation increases					1.	9__ Self-Insurance		0	0	1.
2.	Class size reduction					2.	955 Intergovernmental Agreements		0	0	2.
3.	Dropout prevention programs (M&O purposes)					3.	9__ OPEB		0	0	3.
4.	Instructional improvement programs (M&O purposes)					4.	9__		0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)					(1) From supplement, line 10 and line 20, respectively. (2) Indicate amount budgeted in Fund 500 for M&O purposes					

District name <u>COOLIDGE UNIFIED SCHOOL</u>		County <u>PINAL</u>	CTD number <u>110221000</u>	
			Version <u>Adopted</u>	
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)				
Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 23,557,231	\$ 23,557,231	\$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 1,615,718		
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ 0		
(c)	Total DAA (line 2.a plus 2.b)	\$ 1,615,718	615,718	1,000,000
*3.	FY 2027 override authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, calculation of maximum override for a district no longer eligible for a small school adjustment, line 6 and calculation of small school adjustment phase down limit, line 6)			
(a)	Maintenance and Operation			
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small school adjustment for Districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of small school adjustment phase down limit, line 6)			
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a)	Individuals and other private sources			
(b)	Other Arizona districts			
(c)	Out-of-state districts and other governments			
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and special ed. voucher payments received (A.R.S. §15-1204)			
*7.	Increase authorized by County School Superintendent for accommodation schools [not to exceed amount on Calculations page, Calculation of M&O Fund budget balance carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
*	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		1,106,325	
(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 2025 (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 2026 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		(205,000)	
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment			
(e)	ADM/Transportation audit adjustment			
(f)	Other:			
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 25,074,274	
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)			\$ 1,000,000

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

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	1,358,983
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	\$	
3. Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	\$	1,358,983
4. Amount budgeted in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 10)	\$	1,358,983
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	1,358,983
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	1,089,177
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	269,806
8. Interest earned in Fund 610 in FY 2026	\$	
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$	
(b) ADM/Transportation audit adjustment	\$	
(c) Other:	\$	
11. Amount to be used for capital expenditures (from page 7, line 11)	\$	1,000,000
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	1,269,806

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
			Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures					6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00									0	0	0.0%
2000 Support services													
2100 Students	2.	0.00									0	0	0.0%
2200 Instructional staff	3.	0.00									0	0	0.0%
2300 General administration	4.	0.00									0	0	0.0%
2400 School administration	5.	0.00									0	0	0.0%
2500 Central services	6.	0.00									0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00									0	0	0.0%
2700 Student transportation	8.	0.00									0	0	0.0%
2900 Other	9.	0.00									0	0	0.0%
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)			10.	0.00	0.00	0	0	0	0		0	0	0.0%
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%

Instructions				President of the Governing Board			
1. Average daily membership:		Prior year		Budget year		4. Average teacher salaries (A.R.S. §15-903.E)	
	2025 ADM	2026 ADM	2027 ADM			1. Average salary of all teachers employed in FY 2027 (budget year)	
Attending	2,754.4600	2,736.3800	2,703.5300			65,282	
						2. Average salary of all teachers employed in FY 2026 (prior year)	
						64,000	
						3. Increase in average teacher salary from the prior year	
						1,282	
2. Tax rates:				Prior FY		Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)						4. Percentage increase	
		3.9594		3.8000		2%	
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)						Comments on average salary calculation (optional): Average salary for teacher (with teaching cert., not sub cert with +3 year experience) =\$67,476	
		1.2551		1.2200			
3. Budgeted expenditures and budget limits:		Budgeted expenditures		Budgeted carryforward		Budget limit	
Maintenance & Operation Fund	24,917,212	157,062		25,074,274			
Classroom Site Fund	3,152,715	401,000		3,553,715			
Unrestricted Capital Outlay Fund	1,269,806	0		1,269,806			

	Maintenance and Operation expenditures						
	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	6,490,411	6,839,633	507,315	267,000	6,997,726	7,106,633	1.6%
2000 Support services							
2100 Students	1,205,797	1,278,703	46,846	49,000	1,252,643	1,327,703	6.0%
2200 Instructional staff	872,210	930,445	96,243	56,000	968,453	986,445	1.9%
2300, 2400, 2500 Administration	2,495,863	2,485,663	664,178	573,228	3,160,041	3,058,891	-3.2%
2600 Oper./maint. of plant	1,921,906	1,892,595	2,358,418	2,234,418	4,280,324	4,127,013	-3.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	100,000	100,000	100,000	100,000	0.0%
610 School-sponsored cocurric. activities	36,682	48,000	7,200	5,000	43,882	53,000	20.8%
620 School-sponsored athletics	334,498	297,829	385,000	245,500	719,498	543,329	-24.5%
630, 700, 800, 900 Other programs	11,934	0	0	0	11,934	0	-100.0%
Regular education subsection subtotal	13,369,301	13,772,868	4,165,200	3,530,146	17,534,501	17,303,014	-1.3%
200 and 300 Special education							
1000 Instruction	3,446,714	3,567,320	628,700	603,000	4,075,414	4,170,320	2.3%
2000 Support services							
2100 Students	524,271	503,649	863,000	875,000	1,387,271	1,378,649	-0.6%
2200 Instructional staff	278,165	280,844	25,782	0	303,947	280,844	-7.6%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./maint. of plant	0	0	1,500	0	1,500	0	-100.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	4,249,150	4,351,813	1,518,982	1,478,000	5,768,132	5,829,813	1.1%
400 Pupil transportation	1,256,100	1,252,204	472,701	472,701	1,728,801	1,724,905	-0.2%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	123,164	59,480	0	0	123,164	59,480	-51.7%
Budgeted expenditures	18,997,715	19,436,365	6,156,883	5,480,847	25,154,598	24,917,212	-0.9%
Maintained for spending after FY 2027 (budgeted carryforward)					105,727	157,062	
Total budget limit expenditures	18,997,715	19,436,365	6,156,883	5,480,847	25,260,325	25,074,274	-0.7%

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

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	25,154,598	24,917,212	(237,386)	-0.9%
Instructional Improvement	605,807	500,000	(105,807)	-17.5%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,293,926	3,152,715	(141,211)	-4.3%
Federal Projects	4,805,598	4,166,272	(639,326)	-13.3%
State Projects	365,799	378,498	12,699	3.5%
Unrestricted Capital Outlay	1,358,983	1,269,806	(89,177)	-6.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	7,712	7,712	0	0.0%
Debt Service	1,200,000	1,200,000	0	0.0%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	6,813,659	968,000	(5,845,659)	-85.8%
Food Service	1,942,000	1,950,000	8,000	0.4%
Other	2,964,099	1,990,178	(973,921)	-32.9%

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	4,820,876	4,989,813
Gifted education	82,457	85,000
Remedial education	0	0
ELL incremental costs	246,100	255,000
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	618,699	500,000
Total	5,768,132	5,829,813

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		17	17	1 to 159
Teachers		140	140	1 to 19
Other		16	16	1 to 169
Subtotal	0	173	173	1 to 16
Classified --				
Managers, supervisors, directors		7	7	1 to 386
Teachers aides		13	13	1 to 208
Other		120	120	1 to 23
Subtotal	0	140	140	1 to 19
Total	0	313	313	1 to 9
Special education --				
Teacher		26	26	1 to 14
Staff		40	40	1 to 10

CTD number	110221000
Version	Adopted

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	19,160	19,160
515 Civic Center	63,000	63,000
520 Community School	213,615	213,615
526 Extracurricular Activities Fees Tax Credit	107,300	107,300
530 Gifts and Donations	294,273	294,273
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	39,369	39,369
555 Textbooks	27,515	27,515
565 Litigation Recovery	2,700	2,700
570 Indirect Costs	181,500	181,500
575 Unemployment Insurance	2,143	2,143
580 Teacherage	0	0
585 Insurance Refund	19,603	19,603
590 Grants and Gifts to Teachers	0	0
595 Advertisement	23,190	10,000
596 Career Technical Education	302,727	305,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	206,000	205,000
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	1,462,004	500,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	0	0
Other	0	0
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__	0	0
Total	2,964,099	1,990,178

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	0	

Primary property tax rate
related to budgeted
expenditures

FY 2027 Budgeted expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint career and technical education and vocational education center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	

Adjustments for FY 2026 expenditures

8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$		
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2026 final budget for small school adjustment	\$		
b.	FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	0	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)	\$		

Calculations for Truth in Taxation notice

A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$		(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	0	
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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions		Funds													
		General		Capital projects				Special revenue							
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue						
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter															
1. FY 2025 final ending fund balance	945,210	0	0	16,192	6,813,659	7,566	147,576	992,574	683,180	0	0	0	0	0	9,605,957
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 revenues and other financing sources	23,000,000	0	0	1,000,000	0	0	500,000	3,000,000	3,000,000	0	0	0	0	0	30,500,000
(b) FY 2026 expenditures and other financing uses	23,000,000	0	0	750,000	6,000,000	0	500,000	3,500,000	3,000,000	0	0	0	0	0	36,750,000
3. Estimated FY 2026 ending fund balance															
(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	813,659	0	0	0	0	0	0	0	0	0	813,659
(e) Unassigned	945,210	0	0	266,192	0	7,566	147,576	492,574	683,180	0	0	0	0	0	2,542,298
(f) Total (amount must agree to line 3 above)	945,210	0	0	266,192	813,659	7,566	147,576	492,574	683,180	0	0	0	0	0	3,355,957
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2027	500,000	0	0	266,192	813,659	0	0	0	0	0		0	0	0	1,579,851
(d) Maintained for spending after FY 2027	445,210	0	0	0	0	7,566	147,576	497,574	683,180	0	0	0	0	0	1,781,106
(e) Total (amount must agree to line 3 above)	945,210	0	0	266,192	813,659	7,566	147,576	497,574	683,180	0	0	0	0	0	3,360,957

B. Comments (optional)

0

Instructions

Data entry sheet

FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	\$	5,215.53
State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)		
0.5 mile or less OR more than 1.0 mile	\$	3.07
More than 0.5 mile through 1.0 mile	\$	2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (February 16, 2026, JLBC TNT rate memorandum)		1.5132
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	\$	883.00

District information

SELECT from dropdown

Student information systems (SIS) vendor

PowerSchool (PowerSchool)

Infinite Visions

Accounting information system

Excel

Bookstore cash receipting system

Capital Projects

UCO Fund type

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 2025 100th-Day ADM				2,753.1000
2. FY 2026 100th-Day ADM	13.5300	1,740.5990	950.6000	2,704.7290
Current year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2027 Estimated non-AOI student count	13.5300	1,725.0000	852.0000	2,590.5300
4. FY 2027 Estimated AOI full-time student count		13.0000	100.0000	113.0000
5. FY 2027 Estimated AOI part-time student count				0.0000
6. Total FY 2027 estimated student count	13.5300	1,738.0000	952.0000	2,703.5300

Check box for type 03 districts that educate high school students. ☐

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	171.0000			
8. K-3	585.0000			
9. K-3 (Reading)	585.0000			
10. HI	2.0000			
11. MD-R, A-R, and SID-R	16.5000			
12. MD-SC, A-SC, and SID-SC	55.0000			
13. MD-SSI	3.0000			
14. OI-R	0.0000			
15. OI-SC	3.0000			
16. P-SD	2.5000			
17. DD*, ED, MIID, SLD, SLI*, and OHI	370.0000			*School aged students only
18. ED-P	1.5000			
19. MOID	6.0000			
20. VI	0.0000			
21. FRPL	1,750.0000			
22. G	32.0000			
23. Total add-on count (lines 7 through 22)	3,582.5000	0.0000	0.0000	

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 2027 base level amount

\$5,215.53

4. Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)

1.0000

5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)

\$54,000.00

6. FY 2025 actual federal audit expenditures from all funds

7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)

\$54,000.00

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

1. FY 2026 Approved daily route miles	2,061.00
2. Number of eligible students transported in FY 2026	2,784.00
3. FY 2026 Annual expenditure for bus tokens	\$0.00
4. FY 2026 Annual expenditure for bus passes	\$0.00
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	0.00
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	474.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

4. CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

5. CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]

6. Other BSL adjustment 1

7. Other BSL adjustment 2

Assessed property valuations

8. 2026 Primary net assessed valuation (AV)	
9. 2026 Primary net assessed valuation (AV2)	
10. 2026 Salt River Project (SRP) valuation	
11. 2026 Government Property Lease Excise Tax assessed valuation	

Instructions

Data entry sheet

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

12	Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$24,154,000.00
14	FY 2026 M&O Fund actual expenditures (if any) for:	
	a. Special program override	
	b. Desegregation (A.R.S. §15-910)	
	c. Dropout prevention programs	
	d. Joint career and technical education and vocational education center (A.R.S. §15-910.01)	
	e. Performance pay (A.R.S. §15-920)	
15	Budget balance carryforward transferred to the School Opening Fund (if any)	

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

16	FY 2027 Impact Aid revenue	
17	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	
19	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	
20	FY 2026 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	☐ Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
30	Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)		
31	Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)		

Type 03 district information

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

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

1

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

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

2.	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4.	Up to 5% of the FY 2027 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
Difference	=	0.0000	0.0000	0.0000
Weight adjustment factor	x	0.0005	0.0003	0.0004
Support level weight increase	=	0.0000	0.0000	0.0000
Support level weight	+	1.358	1.278	1.398
Adjusted support level weight	=	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
Difference	=	0.0000	0.0000	0.0000
Weight adjustment factor	x	0.0020	0.0012	0.0013
Support level weight increase	=	0.0000	0.0000	0.0000
Support level weight	+	1.158	1.158	1.268
Adjusted support level weight	=	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	\$ 183,065.10
	K-3 Reading	\$ 122,043.40

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.)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999		
DAA per student count	\$ 663.81	\$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999		
a. Student count constant	500.0000	500.0000
b. Student count	-	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	x	0.0003
e. Support level weight increase	=	0.0000
f. Support level weight	+	1.2780
g. Adjusted support level weight	=	0.0000
h. Support level amount	x	474.47
i. DAA per student count	=	0.00
3. FY 2027 Student count (2025 ADM): 500.000 - 599.999		
a. Student count constant	600.0000	600.0000
b. Student count	-	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	x	0.0012
e. Support level weight increase	=	0.0000
f. Support level weight	+	1.1580
g. Adjusted support level weight	=	0.0000
h. Support level amount	x	474.47
i. DAA per student count	=	0.00
4. FY 2027 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 2026 latest revised budget, page 7, line 11)	\$ 25,260,325.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 25,260,325.00
4. Budgeted M&O expenditures (from FY 2026 latest revised Budget, page 1, line 30, total budget year column)	\$ 25,260,325.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 25,260,325.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 25,260,325.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$ 24,154,000.00
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,106,325.00

Note: For lines 10.a through 10.f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2026 Actual expenditures:	FY 2026 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint career and technical education and vocational education center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 1,106,325.00
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)			\$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			\$ 1,106,325.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2026			\$ 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 2027 RCL calculated using the district's 2026 ADM	\$ 0.00		
c. Up to 5% of the FY 2027 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

District name

COOLIDGE UNIFIED SCHOOL DISTRICT

County

PINAL

CTD number

110221000

Version

Adopted

Instructions

Calculations

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

1.

FY 2027 Impact Aid revenue

\$

0.00

2.

Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments

\$

0.00

3.

TRCL/TSL difference

\$

0.00

3

Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3

\$

0.00

4.

Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes

\$

0.00

5.

FY 2026 Ending cash balance in the Impact Aid Fund

\$

0.00

6.

FY 2027 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 2027, 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 2027 student count is the 2026 ADM.

1.

A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

\$

150,000.00

a.

Phase down base

0.0000

b.

FY 2027 K-8 student count

-

125.0000

c.

Small school student count limit

=

0.0000

d.

Student count above the small school limit

=

0.0000

e.

Adjusted support level weight (See table I at right for calculation)

x

0.0000

f.

Weighted student count above small school limit

=

0.0000

g.

Base level amount

x

0.00

h.

Phase down reduction factor

\$

0.00

i.

Grades K-8 small school adjustment phase down limit

\$

0.00

2.

A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

\$

350,000.00

a.

Phase down base

0.0000

b.

FY 2027 9-12 student count

-

100.0000

c.

Small school student count limit

=

0.0000

d.

Student count above the small school limit

=

0.0000

e.

Adjusted support level weight (See Table II at right for calculation)

x

0.0000

f.

Weighted student count above small school limit

=

0.0000

g.

Base level amount

x

0.00

h.

Phase down reduction factor

\$

0.00

i.

Grades 9-12 small school adjustment phase down limit

\$

0.00

3.

For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

\$

0.00

4.

Allowable small school adjustment, subject to an election

\$

0.00

5.

10% of the District's total RCL

\$

0.00

6.

Maximum override, subject to an election (Greater of line 4 or line 5)

\$

0.00

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

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

If in FY 2027, 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 2027 student count is the 2026 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:

\$

0.00

a.

FY 2027 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:

\$

0.00

a.

FY 2027 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

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

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

1.

Base year attending ADM grades 9-12

\$

0.00

2.

Factor of 5%

x

0.05

3.

ADM loss required to qualify

=

0.000

4.

Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

\$

0.000

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

5.

Tuition received in base year

\$

0.00

6.

Tuition received in fiscal year after base year

-

\$

0.00

7.

Tuition loss (If result is less than zero, zero is entered)

=

\$

0.00

8.

BSL adjustment for the first year after the base year

first year factor

x

0.75

=

\$

0.00

9.

BSL adjustment for the second year after the base year

second year factor

x

0.50

=

\$

0.00

10.

BSL adjustment for the third year after the base year

third year factor

x

0.25

=

\$

0.00

11.

Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

\$

0.00

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

12.

A district which loses at least 500 students may increase the BSL:

\$

0.00

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:

\$

0.00

a.

By \$100,000 if it loses at least 50 students in the first year.

\$

0.00

b.

By \$200,000 if it loses an additional 50 students in the second year.

\$

0.00

c.

By \$325,000 if it loses an additional 50 students in the third year.

\$

0.00

d.

By \$200,000 in the fourth year if it was eligible for the third year loss.

\$

0.00

e.

By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$

0.00

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

1.

Dropout Prevention Program (from page 1, line 27)

\$

0.00

2.

Adjustment for tuition loss

\$

0.00

3.

Liabilities in excess of school budget (from TNT Work Sheet, line 13)

\$

0.00

4.

Vocational M&O expenses (from page 1, line 28)

\$

0.00

5.

Adjacent Ways (from TNT work sheet, line 12)

\$

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

COOLIDGE UNIFIED SCHOOL DISTRICT
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	13.5300	0.0000	0.0000	1.4500	19.6185	0.0000	0.0000
K-8,UE	1,725.0000	13.0000	0.0000	1.1580	1,997.5500	15.0540	0.0000
9-12	852.0000	100.0000	0.0000	1.2680	1,080.3360	126.8000	0.0000
Regular Education Unweighted ADM	2,590.5300	113.0000	0.0000				
Total of Unweighted ADM			2,703.5300				
Regular Education Weighted ADM					3,097.5045	141.8540	0.0000
Total of Weighted ADM							3,239.3585

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	171.0000	0.0000	0.0000	0.1150	19.6650	0.0000	0.0000
K-3	585.0000	0.0000	0.0000	0.0600	35.1000	0.0000	0.0000
K-3 (Reading)	585.0000	0.0000	0.0000	0.0400	23.4000	0.0000	0.0000
HI	2.0000	0.0000	0.0000	4.7710	9.5420	0.0000	0.0000
MD-R, A-R, SID-R	16.5000	0.0000	0.0000	6.0240	99.3960	0.0000	0.0000
MD-SC, A-SC, SID-SC	55.0000	0.0000	0.0000	5.9880	329.3400	0.0000	0.0000
MD-SSI	3.0000	0.0000	0.0000	7.9470	23.8410	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	3.0000	0.0000	0.0000	6.7730	20.3190	0.0000	0.0000
P-SD	2.5000	0.0000	0.0000	3.5950	8.9875	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	370.0000	0.0000	0.0000	0.2920	108.0400	0.0000	0.0000
ED-P	1.5000	0.0000	0.0000	4.8220	7.2330	0.0000	0.0000
MOID	6.0000	0.0000	0.0000	4.4210	26.5260	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	1,750.0000	0.0000	0.0000	0.0220	38.5000	0.0000	0.0000
G	32.0000	0.0000	0.0000	0.0070	0.2240	0.0000	0.0000
Group B - Add On Unweighted ADM	3,582.5000	0.0000	0.0000				
Total Unweighted Group B Add On			3,582.5000				
Group B - Add On Weighted ADM					750.1135	0.0000	0.0000
Total Weighted Group B Add On							750.1135

COOLIDGE UNIFIED SCHOOL DISTRICT

Basic Calculations For Equalization Essistance

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		3,097.5045		141.8540		0.0000
Group B - Add On Weighted ADM	+	750.1135	+	0.0000	+	0.0000
Total ADM	=	3,847.6180	=	141.8540	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	3,847.6180	=	134.7613	=	0.0000
Total Weighted ADM						3,982.379300
Base Level Amount (FY27)					x	\$5,215.53
Total Weighted ADM x Base Level Amount						\$20,770,218.71
Calculated Teachers Experience Index (FY26)		1.0000				
Applied Teachers Experience Index (FY27)					x	1.0000
(1.0000 or Calculated Teachers Experience Index)						
Pre-Adjusted Base Support Level						\$20,770,218.71
Base Support Level Adjustments						
Audit Service Expense	+	\$54,000.00				
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						\$54,000.00
Adjusted Base Support Level						\$20,824,218.71

COOLIDGE UNIFIED SCHOOL DISTRICT

District name				COOLIDGE UNIFIED SCHOOL DISTRICT				County				PINAL				CTD number		110221000											
														Version		Adopted													
Basic Calculations For Equalization Essistance																													
Is Small Isolated School District: Not Isolated																													
District Page: 3 of 5																													
<u>Calculation Transportation Support Level (TSL)</u>										<u>Calculation For District Support Level (DSL)</u>																			
(Miles, Eligible Students, Bus Passes and Bus Tokens)										FY27 Adjusted Base Support Level (BSL)								\$20,824,218.71											
Approved Daily Route Miles										FY27 Consolidation or Unification Assistance								+		\$0.00									
Eligible Students Transported (FY26)										2,784.00				FY27 Transportation Support Level (TSL)								+		\$1,076,294.52					
Daily Route Miles Per Eligible Student (FY26)										0.7403				FY27 District Support Level (DSL)										\$21,900,513.23					
Total Approved Daily Route Miles										2,061.00																			
State Support Level Per Route Mile										x				\$2.52															
Instruction Days										x				180				<u>Calculation For Revenue Control Limit (RCL)</u>											
To and From School Support Level														\$934,869.60				FY27 Adjusted Base Support Level (BSL)								\$20,824,218.71			
<u>Activity Trip Level Factor</u>										x				0.15				FY27 Consolidation or Unification Assistance								+		\$0.00	
Activity Trip Support Level														\$140,230.44				FY27 Transportation Revenue Control Limit (TRCL)								+		\$2,733,012.54	
Handicapped Extended School Year Mileage (FY26)														474.00				FY27 Revenue Control Limit (RCL)										\$23,557,231.25	
State Support Level Per Route Mile										x				2.52															
Handicapped Extended School Year Support Level														\$1,194.48				FY27 Lesser of DSL/RCL										\$21,900,513.23	
Annual Expenditures For:										Bus Passes				Bus Tokens															
Districts (FY26)										\$0.00				\$0.00				\$0.00											
FY27 Transportation Support Level (TSL)														\$1,076,294.52															
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>																													
FY26 Transportation Revenue Control Limit (TRCL)														\$2,733,012.54															
Change:										FY27 TSL				\$1,076,294.52															
										FY26 TSL				-				\$1,173,841.89											
										Difference:				\$				\$0.00											
Preliminary FY27 TRCL														\$2,733,012.54															
120% of FY27 TRCL														\$1,291,553.42															
FY27 Transportation Revenue Control Limit (TRCL)														\$2,733,012.54															

COOLIDGE UNIFIED SCHOOL DISTRICT

Basic Calculations For Equalization Essistance

District Additional Assistance (DAA) Calculations	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY26 District ADM	13.5300	1,740.5990	950.6000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$7,434.06	= \$956,372.12	= \$571,177.52	= \$0.00	\$1,534,983.70

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

DAA Growth Factor					
FY26 District ADM	2,704.7290				
FY25 District ADM	/ 2,753.1000				
FY27 Calculated DAA Growth Factor	= 0.9824				
FY27 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	

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

District DAA	\$7,434.06	\$956,372.12	\$571,177.52	\$0.00	\$1,534,983.70
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DAA For High School Textbooks

FY26 District High School ADM			950.6000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$80,734.46

	PSD-8	9-12		
Pre-Adjusted DAA Base Allocation	\$963,806.18	\$651,911.98		\$1,615,718.16
Type 03 Transported 9-12		\$0.00		
	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY26 DAA Base Allocation	\$963,806.18	\$651,911.98		\$1,615,718.16

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:

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<u>Equalization Base for Lesser of DSL/RCL</u>				
	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	2,032.2225	62.7353378800%	x \$21,900,513.23	\$13,739,360.97
9-12	1,207.1360	37.2646621200%	x \$21,900,513.23	+ \$8,161,152.26
Total	3,239.3585			\$21,900,513.23

Equalization Assessed Valuation	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$0.00	\$0.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$0.00	\$0.00	
	/ 100	/ 100	
	\$0.00	\$0.00	
Qualifying Tax Rate	x 1.5132000000	x 1.5132000000	
FY27 Qualifying Levy	\$0.00	\$0.00	\$0.00

Calculation of Equalization Assistance	PSD-8	9-12	Total
DSL/RCL Allocation	\$13,739,360.97	\$8,161,152.26	\$21,900,513.23
Adjusted CY DAA Base Allocation	+ \$963,806.18	+ \$651,911.98	+ \$1,615,718.16
FY27 Equalization Base	\$14,703,167.15	\$8,813,064.24	\$23,516,231.39
FY27 Applied Qualifying Levy	- \$0.00	- \$0.00	- \$0.00
FY27 Equalization Assistance	\$14,703,167.15	\$8,813,064.24	\$23,516,231.39

Page	Reference	Instructions	Revision instructions
	General	These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form’s tab at the bottom of the Excel screen or press the Alt and back arrow keys. Districts should complete the Data Entry page and Supplement, as applicable, <u>before</u> completing pages 1 through 8. To ensure that the district’s data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General, Accountability Services Division, or ADE, School Finance. Select the link below for more information.	
		Data Entry page instructions	
	General	Amounts in the prior year columns should be recorded from the budget columns of the latest revised budget for FY 2026. Amounts should be rounded to the nearest dollar. Districts should budget for FY 2027 retirement contributions at the rate of 11.87% and for long term disability at a rate of 0.11% for a total contribution rate of 11.98%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.45%.	
	General	A summary of significant changes to this document is included in column E. Filter the column to remove blank cells to see only the areas with significant changes.	
	Budget Revision	Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show. Prior to May 15 of the budget year, districts must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7, 8, and 3 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district may choose to revise budgeted expenditures in the related fund.	Yes
	Budget Revision Continued	All districts must revise the FY 2027 budget to include the 2026 (prior year) and 2027 (current year) 100th-Day ADM from the applicable year's ADM20 report.	Yes
Cover	District Website Link	In accordance with A.R.S. §15-905, districts that maintain a website must provide a link on their website to ADE’s website where the district’s proposed and adopted budget/summary can be viewed. Districts should paste a clickable link in the space provided on the Cover tab to their District web page where the link to the proposed and adopted budget/summary was placed.	
Cover	District Tax Rates	District tax rates for FY 2026 should be the actual tax rates set by the County Board of Supervisors in August 2025. Tax rates for FY 2027 should be the district’s best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.	
Cover	Average Teacher Salaries	In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district. Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.	Yes

Page	Reference	Instructions	Revision instructions
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2027. This amount should also be included on page 7, line 8(g). Pre-approval by ADE is required. Contact ADE’s School Finance payment team at the email address below. SFPaymentTeam@azed.gov	
1	Line 9	Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE’s Health & Nutrition Services at (602) 542-8700.	
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2027 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center’s expenditures on this line. A.R.S. §15-910.01 This provision does not apply to CTEDs established pursuant to A.R.S. §15-392. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. The State Board of Education must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211 Contact ADE’s Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below. http://www.azed.gov/mowr/	
1	Line 30	Line 30 subtotals the FY 2027 M&O Fund budgeted expenditures included in lines 1 through 29. Districts should report any amounts maintained for spending after FY 2027 (budgeted carryforward) in line 31.	
1, 3, 4		Report amounts the District estimates it will maintain for spending after FY 2027 (budgeted carryforward), including amounts reserved to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances for the M&O Fund on Page 1, for the CSF on Page 3, and for the UCO Fund on Page 4. If the amount is zero, enter a 0.	
1	Lines 32	The amount budgeted in the M&O Fund cannot exceed the General Budget Limit (GBL) on page 7, line 11. See A.R.S. §15-947(C) and calculation on page 7. ADE uses line 32 to calculate the Budgeted GBL for M&O (lesser of page 1 or GBL) in the BUDG25 report.	
2	Spec. Ed. by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.	
2	Spec. Ed by Type - Lines 4 and 5	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to English Language Learners (ELL). See Supplement instructions for more information on ELL.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2027 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health and Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health and Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes