

District Name Wilson Elementary School District

County Maricopa

Instructions

CTD number 070407000



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 7/2/2026
Adopted July 14, 2026
Revised

Date

District website link of posted budget

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 14, 2026 .
Date

Superintendent signature

Business Manager signature

Ernest Rose

Elyssa Garcia

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee:

Elyssa Garcia

Telephone:

602-681-22055

Email:

egarcia@wsd7.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	9,588,486
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ 600,000
Intermediate	2000	\$ 0
State	3000	\$ 3,000,000
Federal	4000	\$ 20,000
TOTAL		\$ 3,620,000

3. 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:	1.6680	1.6680
Secondary Tax Rates:		
M&O Override	0.7106	0.7106
Special Program Override		
Capital Override	0.3375	0.3375
Class A Bonds		
Class B Bonds	0.7416	0.7416
CTED		
Desegregation	1.2724	1.2724
Total Secondary Tax Rate	3.0621	3.0621

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 11)	\$ 10,201,810	\$ 961,066	\$ 11,162,876
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 1,426,930	\$ 1,121,035	\$ 2,547,965
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			\$ 1,066,218
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 14,777,059

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 54,732
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 53,553
3. Increase in average teacher salary from the prior year	\$ 1,179
4. Percentage increase	2%

Comments on average salary calculation (optional):

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

District name			Wilson Elementary School District			County		Maricopa		CTD number		070407000		Version		Adopted	
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 2026	Budget FY 2027						
100 Regular Education																	
1000 Instruction			1.	44.00	37.00	1,962,305	765,299	475,000	100,000	10,000	3,375,000	3,312,604	-1.8%	1.			
2000 Support services																	
2100 Students			2.	1.00	5.38	208,551	81,335	5,000	35,000	500	290,000	330,386	13.9%	2.			
2200 Instructional staff			3.	4.00	3.94	175,996	68,638	10,000	10,000	500	260,000	265,134	2.0%	3.			
2300 General administration			4.	2.00	2.00	244,761	95,457	75,000	1,200	10,000	496,000	426,418	-14.0%	4.			
2400 School administration			5.	4.00	3.00	275,586	107,479	5,000	6,000	500	411,000	394,565	-4.0%	5.			
2500 Central services			6.	7.00	4.50	224,635	87,608	150,000	20,000	141,000	760,000	623,243	-18.0%	6.			
2600 Operation & maintenance of plant			7.	14.00	14.50	461,441	179,962	201,000	750,000	1,600	1,887,600	1,594,003	-15.6%	7.			
2900 Other			8.	0.00	0.00						0	0	0.0%	8.			
3000 Operation of noninstructional services			9.	0.00	0.00						0	0	0.0%	9.			
610 School-sponsored cocurricular activities			10.	0.00	0.00						0	0	0.0%	10.			
620 School-sponsored athletics			11.	0.00	0.00						0	0	0.0%	11.			
630 Other instructional programs			12.	0.00	0.00						0	0	0.0%	12.			
700, 800, 900 Other programs			13.	0.00	0.30	13,684	5,337		4,000		23,000	23,021	0.1%	13.			
Regular education subsection subtotal (lines 1-13)			14.	76.00	70.62	3,566,959	1,391,115	921,000	926,200	164,100	7,502,600	6,969,374	-7.1%	14.			
200 and 300 Special education																	
1000 Instruction			15.	8.00	4.50	274,184	106,932	241,000	10,000	1,000	666,000	633,116	-4.9%	15.			
2000 Support services																	
2100 Students			16.	8.00	1.00	80,000	31,200	390,000	14,845	500	485,000	516,545	6.5%	16.			
2200 Instructional staff			17.	1.00	1.00	44,129	17,210	5,000			65,000	66,339	2.1%	17.			
2300 General administration			18.	0.00							0	0	0.0%	18.			
2400 School administration			19.	0.00							0	0	0.0%	19.			
2500 Central services			20.	0.00							0	0	0.0%	20.			
2600 Operation & maintenance of plant			21.	0.00							0	0	0.0%	21.			
2900 Other			22.	0.00							0	0	0.0%	22.			
3000 Operation of noninstructional services			23.	0.00							0	0	0.0%	23.			
Subtotal (lines 15-23)			24.	17.00	6.50	398,313	155,342	636,000	24,845	1,500	1,216,000	1,216,000	0.0%	24.			
400 Pupil transportation			25.	0.00	2.55	93,624	36,513				0	130,137		25.			
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)			26.	32.00	25.28	1,359,582	523,439	0	3,278	0	1,886,300	1,886,300	0.0%	26.			
530 Dropout prevention programs			27.	0.00							0	0	0.0%	27.			
540 Joint career and technical education and vocational education center			28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.			
550 K-3 Reading program			29.	1.00							0	0	0.0%	29.			
Budgeted expenditures (lines 14, and 24-29)			30.	126.00	104.95	5,418,478	2,106,409	1,557,000	954,323	165,600	10,604,900	10,201,810	-3.8%	30.			
Maintained for spending after FY 2027 (budgeted carryforward)			31.								1,672,863	961,066		31.			
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)			32.	126.00	104.95	5,418,478	2,106,409	1,557,000	954,323	165,600	12,277,763	11,162,876	-9.1%	32.			

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

District name Wilson Elementary School District

County Maricopa

CTD number 070407000

Version Adopted

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	1,199,711	1,180,700	1.
2. Gifted education	16,289	35,300	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	1,216,000	1,216,000	9.
10. IEP required pupil transportation costs coded within Program 400	11,362	11,362	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 19
Staff-pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	43,500
All funds - federal	6330	4,000

FY 2027 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O fund for a performance pay component \$ 16,000

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) \$ -
(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								Totals		%
Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Prior FY 2026	Budget FY 2027	Increase/ Decrease
1000 Instruction	1.	700,000	273,000					1,009,488	973,000	-3.6%
2100 Support services - students	2.	80,000	31,200					100,000	111,200	11.2%
2200 Support services - instructional staff	3.							0	0	0.0%
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.	780,000	304,200	0	0	0	0	1,109,488	1,084,200	-2.3%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							173,413	180,070	
Total budget limit expenditures (lines 9-10)	11.	780,000	304,200	0	0	0	0	1,282,901	1,264,270	-1.5%

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.	1,282,901
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	736,802
Unexpended budget balance (line 12 minus 13)	14.	546,099
Interest earned in the Classroom Site Fund in FY 2026	15.	29,431
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	688,740
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	1,264,270

(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 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	
Expenditures									Prior FY	Budget FY		
									2026	2027		
Unrestricted Capital Outlay override (1)		1.							495,000	0	-100.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction		2.	70,000		60,000				650,000	130,000	-80.0%	2.
2000 Support services												
2100, 2200 Students and instructional staff		3.	0	2,000	21,000				25,000	23,000	-8.0%	3.
2300, 2400, 2500, 2900 Administration		4.	3,000		100,000				601,000	173,000	-71.2%	4.
2600 Operation & maintenance of plant		5.	35,000		10,000				281,693	45,000	-84.0%	5.
2700 Student transportation		6.							250,000	0	-100.0%	6.
3000 Operation of noninstructional services (5)		7.							0	0	0.0%	7.
4000 Facilities acquisition and construction		8.						1,000,000	0	1,000,000		8.
5000 Debt service		9.					55,930		120,000	55,930	-53.4%	9.
Budgeted expenditures (lines 2-9)		10.	38,000	72,000	191,000	0	55,930	1,000,000	1,927,693	1,426,930	-26.0%	10.
Maintained for spending after FY 2027 (budgeted carryforward)		11.							0	1,121,035		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)		12.	38,000	72,000	191,000	0	55,930	1,000,000	1,927,693	2,547,965	32.2%	12.
The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.												

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\$ 5,000

6642 Textbooks50,000

6643 Instructional aids20,000

673X Furniture and equipment20,000

673X Vehicles

673X Tech hardware & software109,000

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

\$ -

(3) Includes principal on Capital Equity Fund loans of

\$ - , principal on leases of

\$ - , and principal on bonds of

\$ - .

(4) Includes interest on Capital Equity Fund loans of

\$ - , interest on leases of

\$ - , and interest on bonds of

\$ - .

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7/9/2026 7:45 PM

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.	1,927,693	1,426,930	10,409,650	8,226,539	0		0	
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	313,972	1,000,000	3,909,650	3,000,000	1,500,000		0	
6655 Short-term noninstructional software subscription	5.	0		0		0		0	
6710 Land and improvements	6.	100,000		0		0		0	
6720 Buildings and improvements	7.	182,345		0		0		0	
673X Furniture and equipment	8.	13,234	20,000	1,500,000		0		0	
673X Vehicles	9.	63,261	0	0		0		0	
673X Technology hardware & software	10.	226,589	109,000	5,000,000	1,000,000	0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	899,401	1,129,000	10,409,650	4,000,000	1,500,000	0	0	0
Total amounts reported on lines 2-12 above for:									
Renovation	14.	299,401	1,000,000	5,000,000	3,000,000			0	
New construction	15.	0		0		0		0	
Other	16.	600,000	129,000	5,409,650	1,000,000	1,500,000		0	
Total (lines 14-16, must equal line 13)	17.	899,401	1,129,000	10,409,650	4,000,000	1,500,000	0	0	0

(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		County		CTD number		Version		Adopted	
Wilson Elementary School District		Maricopa		070407000					
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				
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)				
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)				
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)				
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service				
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center				
7.	210 ESEA Title VI - flexibility and accountability			7.	520 Community School				
8.	220 IDEA Part B			8.	525 Auxiliary Operations				
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit				
10.	240 Workforce Investment Act			10.	530 Gifts and Donations				
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects				
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint				
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening				
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds				
15.	349 National Forest Fees			15.	555 Textbooks				
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery				
17.	374 E-Rate			17.	570 Indirect Costs				
18.	378 Impact Aid			18.	575 Unemployment Insurance				
19.	300-399 Other Federal projects			19.	580 Teacherage				
20.	699 Federal Impact Aid (construction)			20.	585 Insurance Refund				
21.	Total Federal project funds (lines 1-20)			21.	590 Grants and Gifts to Teachers				
State projects FTE & expenditures				22.	595 Advertisement				
22.	400 Vocational education			23.	596 Career Technical Education				
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive				
24.	420 Ext. school yr. - pupils with disabilities			25.	639 Impact Aid Revenue Bond Building				
25.	425 Adult basic education			26.	650 Gifts and Donations-Capital				
26.	430 Chemical abuse prevention programs			27.	660 Condemnation				
27.	435 Academic contests			28.	665 Energy and Water Savings				
28.	450 Gifted education			29.	686 Emergency Deficiencies Correction				
29.	456 College credit exam incentives			30.	691 Building Renewal Grant				
30.	460 Environmental Special Plate			31.	700 Debt Service				
31.	Other State projects			32.	720 Impact Aid Revenue Bond Debt Service				
32.	Total State project funds (lines 22-31)			33.	850 Student Activities				
33.	Total special projects (lines 21 and 32)			34.	Other: Fund 855				
Instructional Improvement Fund expenditures (020)				Internal Service Funds 950-989					
1.	Teacher compensation increases			1.	9__ Self-Insurance				
2.	Class size reduction			2.	955 Intergovernmental Agreements				
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB				
4.	Instructional improvement programs (M&O purposes)			4.	9__ _____				
5.	Total Instructional Improvement Fund (lines 1-4)								

District name	Wilson Elementary School District	County	Maricopa	CTD number	070407000
				Version	Adopted
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)	\$ 5,950,064	\$ 5,824,792	\$ 125,272	
*2.	(a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 454,937			
	(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0			
	(c) Total DAA (line 2.a plus 2.b)	\$ 454,937	454,937	0	
*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		860,681		
	(b) Unrestricted Capital Outlay			495,000	
	(c) Special Program				
*4.	Small schoool 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)		1,866,300		
*	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		2,061,166		
	(b) 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				
	(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 2026, Ch. 126, §31)				
	(a) State aid supplement		40,000		
	(b) Onetime district additional assistance supplement		15,000		
	(c) Onetime FRPL group B weight supplement		40,000		
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 11,162,876		
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)			\$ 620,272	
* 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)	\$	1,927,693
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)	\$	1,927,693
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	1,927,693
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	1,927,693
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	1,927,693
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 12)	\$	620,272
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	2,547,965

(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		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2026	Budget FY 2027	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00	1.25	86,331	33,669					0	120,000	
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	1.25	86,331	33,669	0	0		0	0	120,000	
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%

Instructions				President of the Governing Board	
1. Average daily membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
Attending	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)	54,732
	766.9183	806.9330	780.5589	2. Average salary of all teachers employed in FY 2026 (prior year)	53,553
2. Tax rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,179
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.6680	1.6680	4. Percentage increase	2%
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		3.0621	3.0621	Comments on average salary calculation (optional):	
3. Budgeted expenditures and budget limits:		Budgeted expenditures	Budgeted carryforward		
			Budget limit		
Maintenance & Operation Fund		10,201,810	961,066		
Classroom Site Fund		1,084,200	180,070		
Unrestricted Capital Outlay Fund		1,426,930	1,121,035		

	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	2,800,000	2,727,604	575,000	585,000	3,375,000	3,312,604	-1.8%
2000 Support services							
2100 Students	260,000	289,886	30,000	40,500	290,000	330,386	13.9%
2200 Instructional staff	230,000	244,634	30,000	20,500	260,000	265,134	2.0%
2300, 2400, 2500 Administration	1,215,000	1,035,526	452,000	408,700	1,667,000	1,444,226	-13.4%
2600 Oper./maint. of plant	630,000	641,403	1,257,600	952,600	1,887,600	1,594,003	-15.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	23,000	19,021	0	4,000	23,000	23,021	0.1%
Regular education subsection subtotal	5,158,000	4,958,074	2,344,600	2,011,300	7,502,600	6,969,374	-7.1%
200 and 300 Special education							
1000 Instruction	575,000	381,116	91,000	252,000	666,000	633,116	-4.9%
2000 Support services							
2100 Students	60,000	111,200	425,000	405,345	485,000	516,545	6.5%
2200 Instructional staff	65,000	61,339	0	5,000	65,000	66,339	2.1%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
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	700,000	553,655	516,000	662,345	1,216,000	1,216,000	0.0%
400 Pupil transportation	0	130,137	0	0	0	130,137	
510 Desegregation	1,683,195	1,883,021	203,105	3,278	1,886,300	1,886,299	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	0	0	0	0	0	0	0.0%
Budgeted expenditures	7,541,195	7,524,887	3,063,705	2,676,923	10,604,900	10,201,810	-3.8%
Maintained for spending after FY 2027 (budgeted carryforward)					1,672,863	961,066	
Total budget limit expenditures	7,541,195	7,524,887	3,063,705	2,676,923	12,277,763	11,162,876	-9.1%

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	10,604,900	10,201,810	(403,090)	-3.8%
Instructional Improvement	70,000	70,000	0	0.0%
English Language Learner	0	120,000	120,000	
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,109,488	1,084,200	(25,288)	-2.3%
Federal Projects	1,599,217	1,066,218	(532,999)	-33.3%
State Projects	147,000	447,780	300,780	204.6%
Unrestricted Capital Outlay	1,927,693	1,426,930	(500,763)	-26.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	1,145,867	1,895,000	749,133	65.4%
School Plant Fund	832,181	800,000	(32,181)	-3.9%
Auxiliary Operations	24,538	22,000	(2,538)	-10.3%
Bond Building	10,409,650	8,226,539	(2,183,111)	-21.0%
Food Service	1,000,000	1,000,000	0	0.0%
Other	8,204,420	4,162,573	(4,041,847)	-49.3%

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	1,199,711	1,180,700
Gifted education	16,289	35,300
Remedial education	0	0
ELL incremental costs	0	0
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	0	0
Total	1,216,000	1,216,000

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		5	5	1 to 156
Teachers		58	58	1 to 14
Other		3	3	1 to 260
Subtotal	0	66	66	1 to 12
Classified --				
Managers, supervisors, directors	1	3	4	1 to 195
Teachers aides		9	9	1 to 87
Other	1	37	38	1 to 21
Subtotal	2	49	51	1 to 15
Total	2	115	117	1 to 7
Special education --				
Teacher		5	5	1 to 19
Staff		9	9	1 to 11

CTD number	070407000
Version	Adopted

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

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	61,179	59,000
520 Community School	20,561	20,561
526 Extracurricular Activities Fees Tax Credit	234,144	128,085
530 Gifts and Donations	201,962	321,827
535 Career & Technical Education Projects	0	0
540 Fingerprint	1,200	1,100
545 School Opening	0	0
550 Insurance Proceeds	138,829	138,000
555 Textbooks	15,990	15,000
565 Litigation Recovery	169,061	114,000
570 Indirect Costs	212,571	232,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	63,232	63,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	7,000,000	3,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	66,541	31,000
Other: Fund 855	19,150	39,000
9 Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9 OPEB	0	0
9 _____	0	0
Total	8,204,420	4,162,573

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)	\$	<div>1,866,300</div>	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	<div>1,866,300</div>	
				Primary property tax rate
FY 2027 Budgeted expenditures				related to budgeted
4.	Desegregation (no longer a primary levy, must be zero)	\$	<div>1,866,300</div>	expenditures
5.	Dropout prevention (from page 1, line 27)		<div>0</div>	
6.	Joint career and technical education and vocational education center		<div>0</div>	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<div>0</div>	
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	\$	<div>1,866,300</div>	
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)		<div>1,866,300</div>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<div>0</div>	
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)	\$	<div>0</div>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<div>0</div>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<div>1,866,300</div>	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<div>0</div>	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<div>0</div>	
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	\$	<div>0</div>	
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	\$	<div>1,866,300</div>	
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			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 <u>not</u> 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	7,251,283	1,576,979	200,163	0	0	56	195,455	836,837	(478,008)	1,939,875	401,167	0	0	0	11,923,807
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 beginning fund balance adjustments:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	9,588,486	530,284	49,440	0	0	0	12,698,583	776,174	2,065,570	1,242,911	1,296,220	0	0	0	28,247,668
(c) FY 2026 expenditures and other financing uses	9,182,012	382,140	105,523	0	0	0	3,390,224	736,802	1,635,404	1,276,277	1,326,889	0	0	0	18,035,271
3. Estimated FY 2026 ending fund balance	7,657,757	1,725,123	144,080	0	0	56	9,503,814	876,209	(47,842)	1,906,509	370,498	0	0	0	22,136,204
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	1,725,123	0	0	0	56	9,503,814	0	(47,842)	0	370,498	0	0	0	11,551,649
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	7,657,761	0	144,080	0	0	0	195,455	876,209	0	1,906,509	0	0	0	0	10,780,014
(f) Total (amount must agree to line 3 above)	7,657,761	1,725,123	144,080	0	0	56	9,699,269	876,209	(47,842)	1,906,509	370,498	0	0	0	22,331,663
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	(47,842)	0	0	0	0	0	(47,842)
(b) Fund balance exceeding budget capacity in budget controlled funds	7,457,761	0		0				0	0						7,457,761
(c) Planned to be spent in FY 2027	200,000	1,000,000	144,080	0	0	0	6,000,000	400,000	0	1,200,000		0	0	0	8,944,080
(d) Maintained for spending after FY 2027	0	725,123	0	0	0	56	3,699,269	476,209	0	706,509	370,498	0	0	0	5,977,664
(e) Total (amount must agree to line 3 above)	7,657,761	1,725,123	144,080	0	0	56	9,699,269	876,209	(47,842)	1,906,509	370,498	0	0	0	22,331,663

B. Comments (optional)

N/A

Instructions

Data entry sheet

FY 2027 Legislative amounts	
Base level amount (A.R.S. §15-901, as amended by Laws 2026, Ch. 135, §2	\$5,215.53
State support level per route mile (A.R.S. §15-945, as amended by Laws 2026, Ch. 135, §3	
0.5 mile or less OR more than 1.0 milc	\$3.07
More than 0.5 mile through 1.0 mile	\$2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Law 2026, Ch. 135, §5)	1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum	\$883.00

District information

Student information systems (SIS) vendor

SELECT from dropdown

InfiniteCampus (InfiniteCampus)

Accounting information system

Infinite Visions

Bookstore cash receipting system

Manual 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 2025 100th-Day ADM					766.9183
2. FY 2026 100th-Day ADM		0.9200	806.0137	0.0000	806.9337
Current year ADM (A.R.S. §§15-943 and 15-808)					
3. FY 2027 Estimated non-AOI student coun		0.9200	779.6389	0.0000	780.5589
4. FY 2027 Estimated AOI full-time student coun					0.0000
5. FY 2027 Estimated AOI part-time student coun					0.0000
6. Total FY 2027 estimated student coun		0.9200	779.6389	0.0000	780.5589

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	234.1677			
8. K-3	272.0000			
9. K-3 (Reading)	272.0000			
10. HI	2.0000			
11. MD-R, A-R, and SID-R	6.0000			
12. MD-SC, A-SC, and SID-SC	6.0000			
13. MD-SSI				
14. OI-R				
15. OI-SC	1.0000			
16. P-SD				
17. DD*, ED, MIID, SLD, SLI*, and OHI	50.0000			*School aged students only
18. ED-P				
19. MOID	1.0000			
20. VI	0.0000			
21. FRPL	780.0000			
22. G	20.0000			
23. Total add-on count (lines 7 through 22	1,644.1677	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. §15-902.0)

3. Adjusted FY 2027 base level amoun	\$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.I	\$43,000.00
6. FY 2025 actual federal audit expenditures from all fund	\$4,000.00
7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6	\$47,000.00

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

1. FY 2026 Approved daily route mile:	350.00
2. Number of eligible students transported in FY 2026	149.00
3. FY 2026 Annual expenditure for bus tokens	\$0.00
4. FY 2026 Annual expenditure for bus passe:	\$0.00
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school ye	0.00
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school ye	0.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B	
a. PSD	\$0.00
b. K-8	\$0.00
c. 9-12	\$0.00
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 15-912.0)	
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	\$148,859,806
9. 2026 Primary net assessed valuation (AV2)	\$0
10. 2026 Salt River Project (SRP) valuation	\$2,086,000
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 adoptio	
13.	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoptio	\$10,216,597.00
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	\$1,866,300.00
	d. Joint career and technical education and vocational education center (A.R.S. §15-910.01	
	e. Performance pay (A.R.S. §15-920)	
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 payme	
18.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL differen	
19.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate tax	
20.	FY 2026 Ending cash balance in the Impact Aid Fun	

TRCL/TSL difference\$0.00

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 belo

22.

Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .J

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.	<div><div>☐</div><div>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</div></div>		
30.	Additional number of tuitioned students lost in the second year after the base year (type 05 districts onl		
31.	Additional number of tuitioned students lost in the third year after the base year (type 05 districts onl		

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

2.

Maintenance & Operation (M&O) Fund FY 2026 ending cash balanc

3.

10% of the FY 2027 RCL calculated using the district's 2026 ADV

4.

Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.J

\$

InstructionsCalculations

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

\$ 85,117.45
- K-3 Reading

\$ 56,744.97

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

1. FY 2027 Student count (2025 ADM): 001 - 99.999
- DAA per student count
- K-8

\$ 663.81
- 9-12

\$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999
- a. Student count constant
- b. Student count
- c. Difference
- d. Weight adjustment factor
- e. Support level weight increase
- f. Support level weight
- g. Adjusted support level weight
- h. Support level amount
- i. DAA per student count
- 500.0000

= 0.0000

= 0.0000

x 0.0003

= 0.0000

+ 1.2780

= 0.0000

x \$ 474.47

= \$ 0.00

500.0000

= 0.0000

= 0.0000

x 0.0004

= 0.0000

+ 1.3980

= 0.0000

x \$ 494.39

= \$ 0.00

3. FY 2027 Student count (2025 ADM): 500.000 - 599.999

a. Student count constant

b. Student count

c. Difference

d. Weight adjustment factor

e. Support level weight increase

f. Support level weight

g. Adjusted support level weight

h. Support level amount

i. DAA per student count

600.0000

= 0.0000

= 0.0000

x 0.0012

= 0.0000

+ 1.1580

= 0.0000

x \$ 474.47

= \$ 0.00

600.0000

= 0.0000

= 0.0000

x 0.0013

= 0.0000

+ 1.2680

= 0.0000

x \$ 494.39

= \$ 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)

\$ 12,277,763.00

2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)

\$ 0.00

3. Adjusted GBL

\$ 12,277,763.00

4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)

\$ 12,277,763.00

5. Adjustments to the GBL (from line 2)

\$ 0.00

6. Adjusted budgeted expenditures

\$ 12,277,763.00

7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)

\$ 12,277,763.00

8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)

\$ 10,216,597.00

9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)

\$

\$ 2,061,166.00

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:

a. Special program override

b. Desegregation

c. Dropout prevention programs

d. Joint career and technical education and vocational education center

e. Performance pay

f. Total budget balance deductions (lines 10.a through 10.f)

11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)

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)

13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)

14. Accommodation district cash balance carryforward

a. M&O Fund cash balance as of June 30, 2026

b. Actual budget balance carryforward

c. Remaining M&O cash balance

15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:

a. The amount on line 14.c or

b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM

c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B

d. Result (line 15.b plus line 15.c)

e. The lesser of line 15.a or 15.d

FY 2026 Budget

\$ 0.00

\$ 1,866,300.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Actual

\$ 0.00

\$ 1,866,300.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Unexpended Budget

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 2,061,166.00

\$ 0.00

\$ 0.00

\$ 2,061,166.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Rev. 5/26 Arizona Department of Education and Auditor General

7/9/2026 7:45 PM

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
4. 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
5. Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	\$ 0.00
6. FY 2026 Ending cash balance in the Impact Aid Fund	\$ 0.00
7. 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	x 0.0000
e. Adjusted support level weight (See table I at right for calculation)	= 0.0000
f. Weighted student count above small school limit	x 0.00
g. Base level amount	\$ 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades K-8 small school adjustment phase down limit	
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:	\$ 350,000.00
a. Phase down base	0.0000
b. FY 2027 9-12 student count	- 100.0000
c. Small school student count limit	= 0.0000
d. Student count above the small school limit	x 0.0000
e. Adjusted support level weight (See Table II at right for calculation)	= 0.0000
f. Weighted student count above small school limit	x 0.00
g. Base level amount	\$ 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades 9-12 small school adjustment phase down limit	
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	\$ 0.00
4. Allowable small school adjustment, subject to an election	\$ 0.00
5. 10% of the District's total RCL	\$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$ 0.00

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

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

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

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

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Adjustment for tuition loss	\$ 0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$ 0.00
4. Vocational M&O expenses (from page 1, line 28)	\$ 0.00
5. Adjacent Ways (from TNT work sheet, line 12)	\$ 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

Wilson Elementary 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	0.9200	0.0000	0.0000	1.4500	1.3340	0.0000	0.0000		
K-8,UE	779.6389	0.0000	0.0000	1.1580	902.8218	0.0000	0.0000		
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
Regular Education Unweighted ADM	780.5589	0.0000	0.0000						
Total of Unweighted ADM			780.5589						
Regular Education Weighted ADM					904.1558	0.0000	0.0000		
Total of Weighted ADM							904.1558		

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	234.1677	0.0000	0.0000	0.1150	26.9293	0.0000	0.0000		
K-3	272.0000	0.0000	0.0000	0.0600	16.3200	0.0000	0.0000		
K-3 (Reading)	272.0000	0.0000	0.0000	0.0400	10.8800	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	6.0000	0.0000	0.0000	6.0240	36.1440	0.0000	0.0000		
MD-SC, A-SC, SID-SC	6.0000	0.0000	0.0000	5.9880	35.9280	0.0000	0.0000		
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000		
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000		
OI-SC	1.0000	0.0000	0.0000	6.7730	6.7730	0.0000	0.0000		
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000		
DD, ED, MIID, SLD, SLI, OHI	50.0000	0.0000	0.0000	0.2920	14.6000	0.0000	0.0000		
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000		
MOID	1.0000	0.0000	0.0000	4.4210	4.4210	0.0000	0.0000		
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000		
FRPL	780.0000	0.0000	0.0000	0.0220	17.1600	0.0000	0.0000		
G	20.0000	0.0000	0.0000	0.0070	0.1400	0.0000	0.0000		
Group B - Add On Unweighted ADM	1,644.1677	0.0000	0.0000						
Total Unweighted Group B Add On			1,644.1677						
Group B - Add On Weighted ADM					178.8373	0.0000	0.0000		
Total Weighted Group B Add On							178.8373		

Wilson Elementary 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		904.1558		0.0000		0.0000	
Group B - Add On Weighted ADM	+	178.8373	+	0.0000	+	0.0000	
Total ADM	=	1,082.9931	=	0.0000	=	0.0000	
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500	
Weighted ADM	=	1,082.9931	=	0.0000	=	0.0000	
Total Weighted ADM							1,082.993132
Base Level Amount (FY27)					x	\$5,215.53	
Total Weighted ADM x Base Level Amount						\$5,648,383.17	
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							\$5,648,383.17
Base Support Level Adjustments							
Audit Service Expense	+	\$43,000.00					
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							\$43,000.00
Adjusted Base Support Level							\$5,691,383.17

Wilson Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated										District Page:		3 of 5			
<u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens)										<u>Calculation For District Support Level (DSL)</u>					
Approved Daily Route Miles										FY27 Adjusted Base Support Level (BSL) \$5,691,383.17					
Eligible Students Transported (FY26) 149.00										FY27 Consolidation or Unification Assistance + \$0.00					
Daily Route Miles Per Eligible Student (FY26) 2.3490										FY27 Transportation Support Level (TSL) + \$216,619.20					
Total Approved Daily Route Miles 350.00										FY27 District Support Level (DSL) \$5,908,002.37					
State Support Level Per Route Mile x \$3.07										<u>Calculation For Revenue Control Limit (RCL)</u>					
Instruction Days x 180										FY27 Adjusted Base Support Level (BSL) \$5,691,383.17					
To and From School Support Level \$193,410.00										FY27 Consolidation or Unification Assistance + \$0.00					
<u>Activity Trip Level Factor</u> x 0.12										FY27 Transportation Revenue Control Limit (TRCL) + \$258,680.94					
Activity Trip Support Level \$23,209.20										FY27 Revenue Control Limit (RCL) \$5,950,064.11					
Handicapped Extended School Year Mileage (FY26) 0.00										FY27 Lesser of DSL/RCL \$5,908,002.37					
State Support Level Per Route Mile x 3.07															
Handicapped Extended School Year Support Level \$0.00															
Annual Expenditures For: Bus Passes Bus Tokens															
Districts (FY26) \$0.00 \$0.00 \$0.00															
FY27 Transportation Support Level (TSL) \$216,619.20															
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>															
FY26 Transportation Revenue Control Limit (TRCL) \$258,680.94															
Change: FY27 TSL \$216,619.20															
FY26 TSL - \$155,090.03															
Difference: \$61,529.17															
Preliminary FY27 TRCL \$320,210.11															
120% of FY27 TRCL \$259,943.04															
FY27 Transportation Revenue Control Limit (TRCL) \$258,680.94															

Basic Calculations For Equalization Essistance

District Additional Assistance (DAA) Calculations	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY26 District ADM	0.9200	806.0137	0.0000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$0.00	x \$0.00	
Preliminary DAA	= \$505.49	= \$442,864.23	= \$0.00	= \$0.00	\$443,369.72
(*For Type 03 High School Only; Per Student Count Factor at 50%)					
DAA Growth Factor					
FY26 District ADM	806.9337				
FY25 District ADM	/ 766.9183				
FY27 Calculated DAA Growth Factor	= 1.0522				
FY27 Applied DAA Growth Factor	x 1.0260884373	x 1.0260884373	x 1.0260884373	x 1.0260884373	
(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)					
District DAA	\$518.68	\$454,417.87	\$0.00	\$0.00	\$454,936.54
DAA For High School Textbooks					
FY26 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00
Pre-Adjusted DAA Base Allocation					
	\$454,936.55	\$0.00			\$454,936.55
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	\$454,936.55	\$0.00			\$454,936.55

Wilson Elementary School District

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:5 of 5

<u>Equalization Base for Lesser of DSL/RCL</u>					
	Weighted ADM	Percentage		Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-8	904.1558	100.0000000000%	x	\$5,908,002.37	\$5,908,002.37
9-12	0.0000	0.0000000000%	x	\$5,908,002.37	\$0.00
Total	904.1558				\$5,908,002.37

<u>Equalization Assessed Valuation</u>	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$148,859,806.00	\$148,859,806.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$2,086,000.00	\$2,086,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$150,945,806.00	\$150,945,806.00	
	/ 100	/ 100	
	\$1,509,458.06	\$1,509,458.06	
Qualifying Tax Rate	x 1.5128000000	x 1.5128000000	
FY27 Qualifying Levy	\$2,283,508.15	\$2,283,508.15	\$4,567,016.30

<u>Calculation of Equalization Assistance</u>	PSD-8	9-12	Total
DSL/RCL Allocation	\$5,908,002.37	\$0.00	\$5,908,002.37
Adjusted CY DAA Base Allocation	+ \$454,936.55	+ \$0.00	+ \$454,936.55
FY27 Equalization Base	\$6,362,938.92	\$0.00	\$6,362,938.92
FY27 Applied Qualifying Levy	- \$2,283,508.15	- \$0.00	- \$2,283,508.15
FY27 Equalization Assistance	\$4,079,430.77	\$0.00	\$4,079,430.77