



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

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was
Proposed June 18, 2025
Adopted July 9, 2025
Revised May 13, 2026
Date

District website link of posted budget https://www.scvuhs.org/Business-Services

Handwritten signature of Superintendent

Signed

Blank signature line for Business Manager

Signed

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by May 17, 2026
Date

Handwritten signature of Superintendent

Superintendent signature

Chrystal Reyes

Superintendent name (typed name)

Handwritten signature of Business Manager

Business Manager signature

Elizabeth Ibarra

Business Manager name (typed name)

District contact employee: Elizabeth Ibarra

Telephone: (520) 466-2239 Email: libarra@scvuhs.org

Revenues and property taxation

Table with 2 columns: Description and Amount. Rows include Total budgeted revenues for fiscal year 2025 (\$4,229,378) and Estimated revenues by source for fiscal year 2026 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2025, Est. Budget FY 2026. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

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

Table with 4 columns: Description, Budgeted Expenditures, Budgeted Carryforward, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, Total aggregate school district budget limit.

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

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2026 (budget year), Average salary of all teachers employed in FY 2025 (prior year), Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional):

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	Total Prior FY 2025
		Prior FY	Budget FY						
100 Regular Education									
1000 Instruction	1.	14.80	17.72	787,108	391,160	18,241	29,918	2,582	1,786,852
2000 Support Services									
2100 Students	2.	3.80	4.80	184,290	105,942	8,646	2,698	126	301,702
2200 Instructional Staff	3.	0.00	0.20	2,561	501	3,428	1,906	1,883	10,279
2300 General Administration	4.	1.00	1.00	89,237	84,489	60,777	896	6,817	242,216
2400 School Administration	5.	1.00	1.00	102,056	51,122	9,270	10,394	6,526	179,368
2500 Central Services	6.	3.00	4.00	180,000	55,000	85,381	7,439	4,505	437,768
2600 Operation & Maintenance of Plant	7.	6.25	26.20	200,000	60,000	571,447	200,000	94	1,450,641
2900 Other	8.	0.00	0.00						0
3000 Operation of Noninstructional Services	9.	2.00	3.60	63,563	26,255			182	129,247
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	8,769	1,714	3,110	1,255		14,848
620 School-Sponsored Athletics	11.	1.50	0.50	83,191	26,759	22,186	20,000	21,424	202,414
630 Other Instructional Programs	12.	0.00	0.00						0
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0
Regular Education Subsection Subtotal (lines 1-13)	14.	33.35	59.02	1,700,775	802,942	782,486	274,506	44,139	4,755,335
200 and 300 Special Education									
1000 Instruction	15.	4.40	24.40	147,449	113,016	35,195		872	296,532
2000 Support Services									
2100 Students	16.	0.00	0.50	0	0	48,472	0	0	63,075
2200 Instructional Staff	17.	0.50	0.00	39,647	23,148		480	75	63,350
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0
2500 Central Services	20.	0.00	0.50	0	0	100	0	0	100
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0
2900 Other	22.	0.00	0.00	0	0	0	0	0	0
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0
Subtotal (lines 15-23)	24.	4.90	25.40	187,096	136,164	83,767	480	947	423,057
400 Pupil Transportation	25.	2.95	4.00	85,000	20,000	100,000	40,000	0	390,986
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	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
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	0	0	0
Budgeted expenditures (lines 14, and 24-29)	30.	41.20	88.42	1,972,871	959,106	966,253	314,986	45,086	5,569,378
Maintained for spending after FY 2026 (budgeted carryforward)	31.								
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	41.20	88.42	1,972,871	959,106	966,253	314,986	45,086	5,569,378

The district has budgeted an amount in the M&O Fund equal to the General Budget Lin

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	353,253	359,755	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	64	4.
5. ELL Compensatory Instruction	4,591	3,598	5.
6. Vocational and Technical Education (non-CTED)	65,213	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	45,037	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	423,057	408,454	9.
10. IEP required pupil transportation costs coded within Program 400	0	27,129	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 26
 Staff-Pupil 1 to 26

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	29,000
All Funds - Federal	6330	2,500

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

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

Do not report budgeted amounts for the Performance Pay Component of th

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 match requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210)

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		I E
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	440,714	107,072					568,030	547,786	
2100 Support services - students	2.							0	0	
2200 Support services - instructional staff	3.							0	0	
2300 Support services - general administration	4.							0	0	
2500 Central services	5.							0	0	
3300 Community services Oerations	6.							0	0	
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	440,714	107,072	0	0	0	0	568,030	547,786	
Maintained for spending after FY 2026 (budgeted carryforward)	10.								155,216	
Total budget limit expenditures (lines 10-11)	11.	440,714	107,072	0	0	0	0	568,030	703,002	

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	568,030
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	388,276
Unexpended Budget Balance (line 12 minus 13)	14.	179,754
Interest earned in the Classroom Site Fund in FY 2025	15.	5,858
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	517,390
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	703,002

(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	
								Prior FY 2025	Budget FY 2026
Expenditures	6440	6641-6643	6655	6700	6831, 6832, 6833				
Unrestricted Capital Outlay Override (1)	1.							0	
Unrestricted Capital Outlay Fund 610 (6)	2.	74,275		31,280			1,372	100,285	106
1000 Instruction	2.								
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.		19,605	17,932				77,537	37
2300, 2400, 2500, 2900 Administration	4.		34,304	29,191				43,495	63
2600 Operation & Maintenance of Plant	5.		30,000	35,705				86,100	65
2700 Student Transportation	6.							0	
3000 Operation of Noninstructional Services (5)	7.							0	
4000 Facilities Acquisition and Construction	8.							214,984	
5000 Debt Service	9.							0	
Budgeted expenditures (lines 2-9)	10.	0	74,275	83,909	114,108	0	0	1,372	522,401
Maintained for spending after FY 2026 (budgeted carryforward)	11.								254
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	74,275	83,909	114,108	0	0	1,372	522,401

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on I

(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	\$ 1,000
6642 Textbooks	1,000
6643 Instructional Aids	72,275
673X Furniture and Equipment	30,000
673X Vehicles	30,000
673X Tech Hardware & Software	54,108

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

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

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

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
	Fund 610		Fund 630		Fund 695		Fund 620 (2)	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Expenditures								
Total Fund Expenditures	1.	522,401	273,664	0	0	0	180,000	180,000
Select Object Codes Detail (1)								
6150 Classified Salaries	2.	0		0	0	0	0	0
6200 Employee Benefits	3.	0		0	0	0	0	0
6450 Construction Services	4.	0		0	0	0	180,000	180,000
6655 Short-term Noninstructional Software Subscription	5.							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.	66,678	30,000	0	0	0	0	0
673X Vehicles	9.	23,809	30,000	0	0	0	0	0
673X Technology Hardware & Software	10.	64,016	54,108	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0		0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0	0	0	0	0
Total (lines 2-12)	13.	154,503	114,108	0	0	0	180,000	180,000
Total amounts reported on lines 2-12 above for:								
Renovation	14.	0		0			180,000	180,000
New Construction	15.	0		0	0	0	0	0
Other	16.	154,503	114,108	0	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	154,503	114,108	0	0	0	180,000	180,000

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

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

Special projects

Instructions

Federal projects FTE & expenditures

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
0.00	1.30	284,845	255,153
0.00	0.00	20,387	15,741
0.00	0.00	21,724	18,544
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.80	107,534	101,213
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	60,007	39,225
0.00	0.00	0	0
0.00	0.00	20,000	12,200
0.00	0.00	0	0
0.00	0.00	5,000	2,923
0.00	0.00	65,000	79,595
0.00	0.00	0	0
0.00	0.00	250,000	677,762
0.00	0.00	0	0
0.00	2.10	834,497	1,202,356
0.00	0.00	7,292	4,851
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	7,000	5,313
0.00	0.00	14,292	10,164
0.00	2.10	848,789	1,212,520

Prior FY	Budget FY
0	0
124,089	133,067
160,911	172,551
0	0
285,000	305,618

Other funds expenditures

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other 855

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 958 JAG

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

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

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 3,932,448	\$ 3,932,448	\$ 0
*2 (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 333,453		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 333,453		333,453
*3 FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(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)		1,762,929	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		35,418	
(b) Onetime district additional assistance supplement		14,877	
(c) Onetime FRPL group B weight supplement		31,263	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 5,776,935	
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)			\$ 333,453

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>522,401</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(900)</u>
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ <u>521,501</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>522,401</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>521,501</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>336,846</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>184,655</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>10,010</u>
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 2026 (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)	\$ <u>333,453</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>528,118</u></u>

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

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

Instructions English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Prior FY 2025
	Prior FY	Budget FY							
Expenditures									
English Language Learner Fund 071 (A.R.S. §15-756.04)									
1000 Instruction	1.	0.00	15,692	3,943					
2000 Support Services									
2100 Students	2.	0.00							
2200 Instructional Staff	3.	0.00							
2300 General Administration	4.	0.00							
2400 School Administration	5.	0.00							
2500 Central Services	6.	0.00							
2600 Operation & Maintenance of Plant	7.	0.00							
2700 Student Transportation	8.	0.00							
2900 Other	9.	0.00							
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	15,692	3,943	0	0		0	
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)									
1000 Instruction	11.	0.00							
2000 Support Services									
2100 Students	12.	0.00							
2200 Instructional Staff	13.	0.00							
2300 General Administration	14.	0.00							
2400 School Administration	15.	0.00							
2500 Central Services	16.	0.00							
2600 Operation & Maintenance of Plant	17.	0.00							
2700 Student Transportation	18.	0.00							
2900 Other	19.	0.00							
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0	0	0	0		0	

I certify that the budget of Santa Cruz Valley Union High School District District, Pinal County for fiscal year 2026 was officially revised by the Governing Board on May 13, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting Elizabeth Ibarra at the District Office, telephone (520) 466-2239 during normal business hours.

Instructions				President of the Governing Board	
1. Average Daily Membership:				4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	45,941
Attending	410.0657	421.0749	393.8146	2. Average salary of all teachers employed in FY 2025 (prior year)	45,040
				3. Increase in average teacher salary from the prior year	901
				4. Percentage increase	2%
2. Tax Rates:				Comments on average salary calculation (Optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)				Prior FY	Est. Budget FY
				1.8782	1.8147
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				0.2709	0.4047
3. Budgeted expenditures and Budget Limits:				Budgeted Expenditures	Budgeted Carryforward
Maintenance & Operation Fund				4,258,302	1,518,633
Classroom Site Fund				547,786	155,216
Unrestricted Capital Outlay Fund				273,664	254,454
					528,118

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	1,736,111	1,178,268	50,741	50,741	1,786,852	1,229,009	-31.2%
2000 Support Services							
2100 Students	290,232	290,232	11,470	11,470	301,702	301,702	0.0%
2200 Instructional Staff	3,062	3,062	7,217	7,217	10,279	10,279	0.0%
2300, 2400, 2500 Administration	667,347	561,904	192,005	192,005	859,352	753,909	-12.3%
2600 Oper./Maint. of Plant	409,064	260,000	1,041,577	771,541	1,450,641	1,031,541	-28.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	129,065	89,818	182	182	129,247	90,000	-30.4%
610 School-Sponsored Cocurric. Activities	10,483	10,483	4,365	4,365	14,848	14,848	0.0%
620 School-Sponsored Athletics	109,950	109,950	92,464	63,610	202,414	173,560	-14.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	3,355,314	2,503,717	1,400,021	1,101,131	4,755,335	3,604,848	-24.2%
200 and 300 Special Education							
1000 Instruction	260,465	260,465	36,067	36,067	296,532	296,532	0.0%
2000 Support Services							
2100 Students	0	0	63,075	48,472	63,075	48,472	-23.2%
2200 Instructional Staff	62,795	62,795	555	555	63,350	63,350	0.0%
2300, 2400, 2500 Administration	0	0	100	100	100	100	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	323,260	323,260	99,797	85,194	423,057	408,454	-3.5%
400 Pupil Transportation	219,978	105,000	171,008	140,000	390,986	245,000	-37.3%
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	0	0	0	0	0	0	0.0%
Budgeted Expenditures	3,898,552	2,931,977	1,670,826	1,326,325	5,569,378	4,258,302	-23.5%

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

CTD number 110540000
Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,569,378	4,258,302	(1,311,076)	-23.5%
Instructional Improvement	285,000	305,618	20,618	7.2%
English Language Learner	0	19,635	19,635	
Compensatory Instruction	0	0	0	0.0%
Classroom Site	568,030	547,786	(20,244)	-3.6%
Federal Projects	834,497	1,202,356	367,859	44.1%
State Projects	14,292	10,164	(4,128)	-28.9%
Unrestricted Capital Outlay	522,401	273,664	(248,737)	-47.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	180,000	180,000	0	0.0%
Debt Service	750,000	676,700	(73,300)	-9.8%
School Plant Fund	7,000	37,976	30,976	442.5%
Auxiliary Operations	100,000	118,244	18,244	18.2%
Bond Building	0	0	0	0.0%
Food Service	400,000	343,011	(56,989)	-14.2%
Other	1,548,167	1,422,648	(125,519)	-8.1%

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	353,253	359,755
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	64
ELL Compensatory Instruction	4,591	3,598
Vocational and Technical Education (non-CTED)	65,213	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	45,037
TOTAL	423,057	408,454

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	1	1	1 to 394
Teachers	0	17	17	1 to 23
Other	0	2	2	1 to 197
Subtotal	0	20	20	1 to 20
Classified --				
Managers, supervisors, directors	0	4	4	1 to 99
Teachers aides	0	2	2	1 to 197
Other	0	17	17	1 to 23
Subtotal	0	23	23	1 to 17
TOTAL	0	43	43	1 to 9
Special education --				
Teacher	0	1	1	1 to 26
Staff	0	2	2	1 to 26

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u>0</u>
3.	Adjusted FY 2026 TNT Base Limit	\$ <u><u>0</u></u>

**Primary property tax rate
related to budgeted
expenditures**

FY 2026 Budgeted Expenditures

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

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2025 Total actual expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small school adjustment		
a.	FY 2025 final budget for small school adjustment	\$ <u> </u>	
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	<u> </u>
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

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

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

Instructions

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2025, Ch. 242, §6)	\$ 5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2025, Ch. 242, §7)	\$ 3.01
0.5 mile or less OR more than 1.0 mile	\$ 2.47
More than 0.5 mile through 1.0 mile	
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2025, Ch. 242, §8)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ 842.00

District Information

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

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)

1. FY 2024 100th-Day ADM

2. FY 2025 100th-Day ADM

Current Year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2026 Estimated non-AOI student count

4. FY 2026 Estimated AOI full-time student count

5. FY 2026 Estimated AOI part-time student count

6. Total FY 2026 estimated student count

	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM				410.0657
2. FY 2025 100th-Day ADM			421.0749	421.0749
3. FY 2026 Estimated non-AOI student count			393.8146	393.8146
4. FY 2026 Estimated AOI full-time student count				0.0000
5. FY 2026 Estimated AOI part-time student count				0.0000
6. Total FY 2026 estimated student count	0.0000	0.0000	393.8146	393.8146

Check box for Type 03 distr

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

Instructions	Data entry sheet		
7. ELL	27.6000		
8. K-3			
9. K-3 (Reading)			
10. HI	2.0000		
11. MD-R, A-R, and SID-R	3.0000		
12. MD-SC, A-SC, and SID-SC	2.9000		
13. MD-SSI			
14. OI-R			
15. OI-SC			
16. P-SD			
17. DD*, ED, MIID, SLD, SLI*, and OHI	34.4400		
18. ED-P			
19. MOID			
20. VI			
21. FRPL	368.7011		
22. G			
23. Total Add-on Count (lines 7 through 22)	438.6411	0.0000	0.0000

*School aged students only

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

- K-8 9-12
- Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
 - Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount	\$5,113.26
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$35,750.00
6. FY 2024 actual federal audit expenditures from all funds	\$2,000.00
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$37,750.00

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

1. FY 2025 Approved Daily Route Miles	269.59
2. Number of Eligible Students Transported in FY 2025	78.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	

Other information

- Capital transportation adjustment (A.R.S. §15-963.B)
 - PSD
 - K-8

Instructions

Data entry sheet

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.	2025 Primary net assessed valuation (AV)	\$175,975,315
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	\$988
11.	2025 Government Property Lease Excise Tax assessed valuation	

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

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	\$31,172.00
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$3,837,621.00
14.	FY 2025 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)	

Instructions

Data entry sheet

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

16.	FY 2026 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	

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

21. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.

22.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY	
23.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

24.	Base year - the fiscal year before the other district began to offer instruction	FY	
25.	Base year attending ADM grades 9-12		
26.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		
27.	Tuition received in base year		
28.	Tuition received in fiscal year after base year		
29.	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
30.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		
31.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)		

Type 03 district information

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

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

1. Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**
Only accommodation districts with a student count of **more** than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2025 ending cash balance	
3.	10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4.	Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

District Name Santa Cruz Valley Union High School District

County Pinal

CTD number 110540000

Version Revised #1

[Instructions](#)

Data entry sheet

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	393.8146
Difference	=	0.0000	0.0000	106.1854
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0425
Support Level Weight	+	1.358	1.278	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	1.4405
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	\$	0.00
K-3 Reading	\$	0.00

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999		

Instructions

Calculations

	DAA per Student Count	\$ 663.81	\$ 732.87
2.	FY 2026 Student Count (2025 ADM): 100.000 - 499.999		
	a. Student Count Constant	500.0000	500.0000
	b. Student Count	- 0.0000	- 421.0749
	c. Difference	= 0.0000	= 78.9251
	d. Weight Adjustment Factor	x 0.0003	x 0.0004
	e. Support Level Weight Increase	= 0.0000	= 0.0320
	f. Support Level Weight	+ 1.2780	+ 1.3980
	g. Adjusted Support Level Weight	= 0.0000	= 1.4300
	h. Support Level Amount	x \$ 474.47	x \$ 494.39
	i. DAA per Student Count	= \$ 0.00	= \$ 706.98
3.	FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
	a. Student Count Constant	600.0000	600.0000
	b. Student Count	- 0.0000	- 0.0000
	c. Difference	= 0.0000	= 0.0000
	d. Weight Adjustment Factor	x 0.0012	x 0.0013
	e. Support Level Weight Increase	= 0.0000	= 0.0000
	f. Support Level Weight	+ 1.1580	+ 1.2680
	g. Adjusted Support Level Weight	= 0.0000	= 0.0000
	h. Support Level Amount	x \$ 474.47	x \$ 494.39
	i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4.	FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts		
	DAA per Student Count	\$ 549.45	\$ 600.86

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

1.	General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 5,569,378.00
2.	Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 31,172.00
3.	Adjusted GBL	\$ 5,600,550.00
4.	Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 5,569,378.00
5.	Adjustments to the GBL (from line 2)	\$ 31,172.00
6.	Adjusted budgeted expenditures	\$ 5,600,550.00
7.	Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 5,600,550.00
8.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 3,837,621.00
9.	Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,762,929.00

Note: For lines 10.a through 10.f the FY 2025 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2025 Actual expenditures:

FY 2025 Budget

Actual

Unexpended Budget

Instructions

Calculations

- 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 2025 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, 2025
 - 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 2026 RCL calculated using the district's 2025 ADM
 - c. Up to 5% of the FY 2026 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

\$	0.00	-	\$	0.00	=	\$	0.00	
\$	0.00	-	\$	0.00	=	\$	0.00	
\$	0.00	-	\$	0.00	=	\$	0.00	
\$	0.00	-	\$	0.00	=	\$	0.00	
\$	0.00	-	\$	0.00	=	\$	0.00	
							\$	0.00
							\$	1,762,929.00
							-	\$ 0.00
							=	\$ 1,762,929.00

\$	0.00
-	\$ 0.00
=	\$ 0.00

\$	0.00
\$	0.00
+	\$ 0.00
=	\$ 0.00
\$	0.00

Instructions

Calculations

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

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

Calculation of small school adjustment phase down limit

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

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

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

a.	Phase down base	\$	150,000.00
b.	FY 2026 K-8 student count	0.0000	
c.	Small school student count limit	-	125.0000
d.	Student count above the small school limit	=	0.0000
e.	Adjusted Support Level Weight (See Table I at right for calculation)	x	0.0000
f.	Weighted student count above small school limit	=	0.0000
g.	Base Level Amount	x	0.00
h.	Phase down reduction factor	-	\$ 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:

a.	Phase down base	\$	350,000.00
b.	FY 2026 9-12 student count	0.0000	
c.	Small school student count limit	-	100.0000
d.	Student count above the small school limit	=	0.0000
e.	Adjusted support level weight (See Table II at right for calculation)	x	0.0000
f.	Weighted student count above small school limit	=	0.0000
g.	Base Level Amount	x	0.00
h.	Phase down reduction factor	-	\$ 0.00

Instructions

Calculations

- 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).
- 4. Allowable small school adjustment, subject to an election
- 5. 10% of the District's total RCL
- 6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$	0.00
\$	0.00
\$	0.00
\$	0.00

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

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

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

- 1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

- a. FY 2026 K-8 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum percent increase to apply to RCL (.35 minus line 1.e)
- g. K-8 Revenue Control Limit
- h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)

0.0000
- 125.0000
= 0.0000
x 0.0045
= 0.0000
0.0000
x 0.00

\$	0.00
----	------

- 2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

- a. FY 2026 9-12 student count
- b. Small school student count limit
- c. Student count above the small school limit
- d. Phase-down factor
- e. Result
- f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)
- g. 9-12 Revenue Control Limit
- h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)

0.0000
- 100.0000
= 0.0000
x 0.0065
= 0.0000
0.0000
x 0.00

\$	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).
- 4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)
- 5. 10% of the District's Total RCL

\$	0.00
\$	0.00
\$	0.00

District name Santa Cruz Valley Union High School District

County Pinal

CTD number 110540000

Version Revised #1

Instructions

Calculations

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

\$ 0.00

Instructions

Calculations

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

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

1. Base year attending ADM grades 9-12
2. Factor of 5%
3. ADM loss required to qualify
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

0.00
x
0.05
=
0.000
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
6. Tuition received in fiscal year after base year
7. Tuition loss (If result is less than zero, zero is entered)
8. BSL adjustment for the first year after the base year
9. BSL adjustment for the second year after the base year
10. BSL adjustment for the third year after the base year
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

- | | | |
|--------------------|---|------|
| first year factor | x | 0.75 |
| second year factor | x | 0.50 |
| third year factor | x | 0.25 |

0.00
-
0.00
=
0.00
=
0.00
=
0.00
=
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.
 - b. By \$600,000 for the second year following the loss.
 - c. By \$500,000 for the third year following the loss.
 - d. By \$300,000 for the fourth year following the loss.
 - e. By \$100,000 for the fifth year following the loss.
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.
 - b. By \$200,000 if it loses an additional 50 students in the second year.
 - c. By \$325,000 if it loses an additional 50 students in the third year.
 - d. By \$200,000 in the fourth year if it was eligible for the third year loss.
 - e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Instructions

Calculations

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

Instructions

**Santa Cruz Valley Union High School District
Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9-12	393.8146	0.0000	0.0000	1.4405	567.2899	0.0000	0.0000
Regular Education Unweighted ADM	393.8146	0.0000	0.0000				
Total of Unweighted ADM			393.8146				
Regular Education Weighted ADM					567.2899	0.0000	0.0000
Total of Weighted ADM							567.2899

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	27.6000	0.0000	0.0000	0.1150	3.1740	0.0000	0.0000
K-3	0.0000	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	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	3.0000	0.0000	0.0000	6.0240	18.0720	0.0000	0.0000
MD-SC, A-SC, SID-SC	2.9000	0.0000	0.0000	5.9880	17.3652	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	0.0000	0.0000	0.0000	6.7730	0.0000	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	34.4400	0.0000	0.0000	0.2920	10.0565	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	368.7011	0.0000	0.0000	0.0220	8.1114	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
Group B - Add On Unweighted ADM	438.6411	0.0000	0.0000				
Total Unweighted Group B Add On			438.6411				
Group B - Add On Weighted ADM					66.3211	0.0000	0.0000
Total Weighted Group B Add On							66.3211

District name Santa Cruz Valley Union High School District

County Pinal

Santa Cruz Valley Union High School District Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

<u>Calculation For Base Support Level</u>	Non-AOI ADM	AOI-FI ADM	AOI-PT ADM
Regular Education Weighted ADM	567.2899	0.0000	0.0000
Group B - Add On Weighted ADM	+	66.3211	+
Total ADM	=	633.6110	=
AOI Funding Factor	x	1.0000	x
Weighted ADM	=	633.6110	=
			633.611036
Total Weighted ADM			633.611036
Base Level Amount (FY26)			x \$5,113.26
Total Weighted ADM x Base Level Amount			\$3,239,817.96
Calculated Teachers Experience Index (FY25)	1.0000		
Applied Teachers Experience Index (FY26)			x 1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>			
Pre-Adjusted Base Support Level			\$3,239,817.96
Base Support Level Adjustments			
Audit Service Expense	+	\$35,750.00	
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			\$35,750.00
Adjusted Base Support Level			\$3,275,567.96

Santa Cruz Valley Union High School District Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles

 Eligible Students Transported (FY25)

 Daily Route Miles Per Eligible Student (FY25)

 Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

Activity Trip Level Factor

 Activity Trip Support Level

Handicapped Extended School Year Mileage (FY25)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

 Districts (FY25)

 Bus Passes

 Bus Tokens

 \$0.00

 \$0.00

 \$0.00

FY26 Transportation Support Level (TSL)

\$189,883.02

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)

\$656,880.00

Change:

 FY26 TSL \$189,883.02

 FY25 TSL - \$173,955.60

 Difference: \$15,927.42

Preliminary FY26 TRCL

\$672,807.42

120% of FY26 TRCL

\$227,859.62

FY26 Transportation Revenue Control Limit (TRCL)

\$656,880.00

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)

FY26 Consolidation or Unification Assistance

FY26 Transportation Support Level (TSL)

FY26 District Support Level (DSL)

78.00

3.4563

269.59

\$3.01

180

\$146,063.86

0.30

\$43,819.16

0.00

3.01

\$0.00

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)

FY26 Consolidation or Unification Assistance

FY26 Transportation Revenue Control Limit (TRCL)

FY26 Revenue Control Limit (RCL)

FY26 Lesser of DSL/RCL

**Santa Cruz Valley Union High School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Additional Assistance (DAA) Calculations

	<u>PSD</u>		<u>K-8</u>		<u>9-12</u>
FY25 District ADM	0.0000		0.0000		421.0749
DAA Per ADM	x \$0.00		x \$0.00		x \$706.98
Preliminary DAA	= \$0.00		= \$0.00		= \$297,691.53

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

DAA Growth Factor

FY25 District ADM	421.0749
FY24 District ADM	/ 410.0657
FY26 Calculated DAA Growth Factor	= 1.0268
FY26 Applied DAA Growth Factor	

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

	x 1.0000000000		x 1.0000000000		x 1.0000000000
--	----------------	--	----------------	--	----------------

District DAA	\$0.00		\$0.00		\$297,691.53
---------------------	---------------	--	---------------	--	---------------------

DAA For High School Textbooks

FY25 District High School ADM					421.0749
Support Level Amount For Textbooks				x	\$84.93
DAA For High School Textbooks					

	<u>PSD-8</u>		<u>9-12</u>
Pre-Adjusted DAA Base Allocation	\$0.00		\$333,453.42
Type 03 Transported 9-12			\$0.00
	\$0.00		\$0.00
Total DAA Adjustments	\$0.00		\$0.00
Adjusted FY26 DAA Base Allocation	\$0.00		\$333,453.42

**Santa Cruz Valley Union High School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>		<u>Lesser of DSL or RCL</u>
PSD-8	0.0000	0.0000000000%	x	\$3,465,450.98
9-12	567.2899	100.0000000000%	x	\$3,465,450.98
Total	567.2899			

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>
Primary Assessed Valuation 1 (NAV1)	\$175,975,315.00	\$175,975,315.00
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00
SRP Assessed Valuation	\$988.00	\$988.00
GPLET Assessed Valuation	\$0.00	\$0.00
Equalization Assessed Valuation	\$175,976,303.00	\$175,976,303.00
	/ 100	/ 100
	\$1,759,763.03	\$1,759,763.03
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000
FY26 Qualifying Levy	\$2,746,286.18	\$2,746,286.18

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>
DSL/RCL Allocation	\$0.00	\$3,465,450.98
Adjusted CY DAA Base Allocation	+ \$0.00	+ \$333,453.42
FY26 Equalization Base	\$0.00	\$3,798,904.40
FY26 Applied Qualifying Levy	- \$0.00	- \$2,746,286.18
FY26 Equalization Assistance	\$0.00	\$1,052,618.22