



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

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed June 8, 2026

Adopted

Revised

Date

District website link of posted budget

https://www.scvuhs.org/Business-Services

Handwritten signatures of board members

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 June 9, 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: Item, Amount. Rows include Total budgeted revenues for fiscal year 2026 (\$3,401,448) and Estimated revenues by source for fiscal year 2027 (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: Tax Category, Prior FY 2026, Est. Budget FY 2027. 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: Item, Budgeted expenditures, Budgeted carryforward, Budget limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, and Total aggregate school district budget limit.

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

Table with 2 columns: Item, Amount. Rows include Average salary of all teachers employed in FY 2027 (budget year), Average salary of all teachers employed in FY 2026 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (optional):

Empty box for comments on average salary calculation.

**Fund 001 (M&O)**

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

Instructions	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	To	
	Prior FY	Budget FY						Prior FY 2026	
<b>Expenditures</b>									
100 Regular Education									
1000 Instruction	1.	17.72	16.86	826,400	337,975	3,577	5,921	0	1,229,009
2000 Support services									
2100 Students	2.	4.80	3.80	158,978	67,343	7,251	2,254	0	301,702
2200 Instructional staff	3.	0.20	0.20	25,968	4,023	4,993	2,556	1,840	10,279
2300 General administration	4.	1.00	1.00	72,795	63,804	41,115	976	4,086	242,216
2400 School administration	5.	1.00	1.00	71,639	24,249	2,725	7,775	7,361	179,368
2500 Central services	6.	4.00	3.00	184,623	59,423	94,390	6,433	5,592	332,325
2600 Operation & maintenance of plant	7.	26.20	26.20	287,507	128,316	435,677	420,224	306	1,031,541
2900 Other	8.	0.00	0.00	0	0	0	0	0	0
3000 Operation of noninstructional services	9.	3.60	3.60	67,364	23,475	0	0	0	90,000
610 School-sponsored cocurricular activities	10.	0.00	0.00	7,566	1,487	2,544	0	0	14,848
620 School-sponsored athletics	11.	0.50	0.50	70,867	17,432	22,739	27,247	10,555	173,560
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	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.	59.02	56.16	1,773,707	727,527	615,011	473,386	29,740	3,604,848
200 and 300 Special education									
1000 Instruction	15.	24.40	23.40	147,449	113,016	35,195		872	296,532
2000 Support services									
2100 Students	16.	0.50	0.50	0	0	48,472	0	0	48,472
2200 Instructional staff	17.	0.00	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.	0.50	0.00	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.	25.40	23.90	187,096	136,164	83,767	480	947	408,454
400 Pupil transportation	25.	4.00	3.60	173,133	61,998	98,293	38,751		245,000
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
Budgeted expenditures (lines 14, and 24-29)	30.	88.42	83.66	2,133,936	925,689	797,071	512,617	30,687	4,258,302
Maintained for spending after FY 2027 (budgeted carryforward)	31.								1,518,633
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	88.42	83.66	2,133,936	925,689	797,071	512,617	30,687	5,776,935

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

**Instructions**  
**Special education programs by type (M&O Fund programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

- 1. Total all disability classifications
- 2. Gifted education
- 3. Remedial education
- 4. ELL incremental costs
- 5. ELL compensatory instruction
- 6. Vocational and technical education (non-CTED)
- 7. Career education (non-CTED)
- 8. Career technical education (CTED)
- 9. Total (lines 1 through 8 must equal total of line 24, page 1)
- 10. IEP required pupil transportation costs coded within Program 400

	Prior FY	Budget FY	
	359,755	359,755	1.
	0	0	2.
	0	0	3.
	64	64	4.
	3,598	3,598	5.
	0	0	6.
	0	0	7.
	45,037	45,037	8.
	408,454	408,454	9.
	27,129	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 13

**Expenditures budgeted for audit services**

M&O Fund -nonfederal	6350	29,500
All funds - federal	6330	2,500

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

Amount budgeted in M&O fund for a performance pay component \$ \_\_\_\_\_

Do not report budgeted amounts for the performance pay component of the Classroom Site

**Expenditures budgeted in the M&O Fund for food service**

Amount budgeted in M&O for food service (fund 001, function 3100) \$ 90,835  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**Fund 010 (CSF)**

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

Expenditures	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals	
								Prior FY 2026	Budget FY 2027
1000 Instruction	1.	329,035	31,133					547,786	360,168
2100 Support services - students	2.	12,528	2,462					0	14,990
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 operations	6.							0	0
4000 Facilities acquisition and construction	7.							0	0
5000 Debt service	8.							0	0
Budgeted expenditures (lines 1-8)	9.	341,563	33,595	0	0	0	0	547,786	375,158
Maintained for spending after FY 2027 (budgeted carryforward)	10.							155,216	354,908
Total budget limit expenditures (lines 10-11)	11.	341,563	33,595	0	0	0	0	703,002	730,066

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

**Classroom Site Fund budget limit calculation**

FY 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	703,002
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	471,831
Unexpended budget balance (line 12 minus 13)	14.	231,171
Interest earned in the Classroom Site Fund in FY 2026	15.	8,000
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	490,895
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	730,066

(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	Budget FY
<b>Expenditures</b>	6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027
<b>Unrestricted Capital Outlay override (1)</b>	0	0	0	0	0	0	0	0	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction	0	51,000		14,027			0	106,927	60,000
2000 Support services									
2100, 2200 Students and instructional staff	0	0	39,000	29,034			0	37,537	60,000
2300, 2400, 2500, 2900 Administration	0		3,300	34,825			0	63,495	30,000
2600 Operation & maintenance of plant	0		0	28,240			0	65,705	20,000
2700 Student transportation	0		0	0			0	0	
3000 Operation of noninstructional services (5)	0		0	0			0	0	
4000 Facilities acquisition and construction	0		0	0			100,000	0	100,000
5000 Debt service								0	
Budgeted expenditures (lines 2-9)	0	51,000	42,300	106,126	0	0	100,000	273,664	290,000
Maintained for spending after FY 2027 (budgeted carryforward)								254,454	80,000
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	51,000	42,300	106,126	0	0	100,000	528,118	380,000

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

(1) Amounts in the Unrestricted Capital Outlay override line 1 above must be included in the appropriate individual line items for fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \_\_\_\_\_

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	_____
6642 Textbooks	_____
6643 Instructional aids	51,000
673X Furniture and equipment	50,000
673X Vehicles	0
673X Tech hardware & software	56,126

(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		
<b>Expenditures</b>										
<b>Total fund expenditures</b>	1.	273,664	299,426	0		0		180,000	180,000	1.
<b>Select object codes detail (1)</b>										
6150 Classified salaries	2.	0		0		0		0	0	2.
6200 Employee benefits	3.	0		0		0		0	0	3.
6450 Construction services	4.	0		0		0		180,000	180,000	4.
6655 Short-term noninstructional software subscription	5.	0		0		0		0	0	5.
6710 Land and improvements	6.	0		0		0		0	0	6.
6720 Buildings and improvements	7.	0		0		0		0	0	7.
673X Furniture and equipment	8.	30,000	50,000	0		0		0	0	8.
673X Vehicles	9.	30,000	0	0		0		0	0	9.
673X Technology hardware & software	10.	54,108	56,126	0		0		0	0	10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	0	12.
<b>Total (lines 2-12)</b>	13.	114,108	106,126	0	0	0	0	180,000	180,000	13.
<b>Total amounts reported on lines 2-12 above for:</b>										
Renovation	14.	0	0	0				180,000	180,000	14.
New construction	15.	0	0	0		0		0	0	15.
Other	16.	114,108	106,126	0		0		0	0	16.
<b>Total (lines 14-16, must equal line 13)</b>	17.	114,108	106,126	0	0	0	0	180,000	180,000	17.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2027 \_\_\_\_\_

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
1.30	1.30	255,153	255,153
0.00	0.00	15,741	15,741
0.00	0.00	18,544	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
0.80	0.80	101,213	101,213
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	39,225	39,225
0.00	0.00	0	0
0.00	0.00	12,200	12,200
0.00	0.00	0	0
0.00	0.00	2,923	2,923
0.00	0.00	79,595	79,595
0.00	0.00	0	0
0.00	0.00	677,762	677,762
0.00	0.00	0	0
2.10	2.10	1,202,356	1,202,356
0.00	0.00	4,851	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	0	0
0.00	0.00	0	0
0.00	0.00	5,313	5,313
0.00	0.00	10,164	10,164
2.10	2.10	1,212,520	1,212,520

Prior FY	Budget FY
0	0
133,067	133,067
172,551	172,551
0	0
305,618	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 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)	\$ 3,937,556	\$ 0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 313,811	
(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 313,811	313,811

\*3. FY 2027 override authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, calculation of maximum override for a district no longer eligible for a small school adjustment, line 6 and calculation of small school adjustment phase down limit, line 6)

(a) Maintenance and Operation  
(b) Unrestricted Capital Outlay  
(c) Special Program

\*4. Small school adjustment for Districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of small school adjustment phase down limit, line 6)

\*5. Tuition revenue (A.R.S. §§15-823 and 15-824)  
(Do not include full-day kindergarten or summer school tuition)

(a) Individuals and other private sources  
(b) Other Arizona districts  
(c) Out-of-state districts and other governments  
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)

\*6. State Assistance (A.R.S. §15-976) and special ed. voucher payments received (A.R.S. §15-1204)  
\*7. Increase authorized by County School Superintendent for accommodation schools [not to exceed amount on Calculations page, Calculation of M&O Fund budget 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)

(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)  
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)

\* (e) Joint career and technical education and vocational education center (A.R.S. §15-910.01)  
\* (f) FY 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)

(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)  
\* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)  
\*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.

(a) Prior year over expenditures/resolutions:  
(b) Decrease for transfer from M&O to Energy and Water Savings Fund  
(c) Increase for Energy and Water Savings Fund transfer to M&O  
(d) Noncompliance adjustment  
(e) ADM/Transportation audit adjustment  
(f) Other:

10. FY 2027 General Budget Limit (column A, lines 1 through 9)  
(A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)

11. Total amount to be used for capital expenditures (column B, lines 1 through 8)  
(A.R.S. §15-905.F) (to page 8, line 11)

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

\$	5,373,612	\$	313,811
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**Instructions**

**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)
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)
4. Amount budgeted in Fund 610 in FY 2026  
(from FY 2026 latest revised budget, page 4, line 10)
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2
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.
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:

\$	
\$	
\$	
\$	313,811
\$	385,603

(b) ADM/Transportation audit adjustment  
(c) Other:

11. Amount to be used for capital expenditures (from page 7, line 11)
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)

(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 2026
	Prior FY	Budget FY							
<b>Expenditures</b>									
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>									
1000 Instruction	1.	0.14	15,692	3,943					19,000
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							
<b>Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)</b>	10.	0.14	15,692	3,943	0	0		0	19,000
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>									
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							
<b>Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)</b>	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 2027 was officially proposed by the Governing Board on, June 8, 2026, and that the complete Proposed Expenditure Budget may be reviewed by contacting Elizabeth Ibarra at the District office, telephone (520) 466-2239 during normal business hours.

*Budaly Garcia*  
President of the Governing Board

**Instructions**

<b>1. Average daily membership:</b>			
2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM	
421,0749	393,8148	385,0000	45,941
	Prior FY	Est. Budget FY	45,941
	1,8147	1,7304	0
2. Tax rates:			
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			0%
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)			
3. Budgeted expenditures and budget limits:			
Budgeted expenditures	Budgeted carryforward	Budget limit	
4,400,000	973,612	5,373,612	
375,158	354,908	730,066	
299,426	86,177	385,603	
<b>Maintenance &amp; Operation Fund</b>			
<b>Classroom Site Fund</b>			
<b>Unrestricted Capital Outlay Fund</b>			

- Average teacher salaries (A.R.S. §15-903.E)
- Average salary of all teachers employed in FY 2027 (budget year)
- Average salary of all teachers employed in FY 2026 (prior year)
- Increase in average teacher salary from the prior year
- Percentage increase

Comments on average salary calculation (optional):

	Salaries and benefits		Other		TOTAL	% Inc./Decr. from prior FY	
	Prior FY	Budget FY	Prior FY	Budget FY			
100 Regular education	1,178,268	1,164,375	50,741	9,498	1,229,009	1,173,873	-4.5%
1000 Instruction	290,232	226,321	11,470	9,505	301,702	235,826	-21.8%
2000 Support services	3,062	29,991	7,217	9,389	10,279	39,380	283.1%
2100 Students	561,904	476,533	192,005	170,453	753,909	646,986	-14.2%
2200 Instructional staff	260,000	415,823	771,541	856,207	1,031,541	1,272,030	23.3%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./maint. of plant	89,818	90,839	182	0	90,000	90,839	0.9%
2900 Other	10,483	9,053	4,365	2,544	14,848	11,597	-21.9%
3000 Oper. Of noninstructional services	109,950	88,299	63,610	60,541	173,560	148,840	-14.2%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	2,503,717	2,501,234	1,101,131	1,118,137	3,604,848	3,619,371	0.4%
630, 700, 800, 900 Other programs	260,465	260,465	36,067	36,067	296,532	296,532	0.0%
Regular education subsection subtotal	0	0	48,472	48,472	48,472	48,472	0.0%
200 and 300 Special education	62,795	62,795	555	555	63,350	63,350	0.0%
1000 Instruction	0	0	100	100	100	100	0.0%
2000 Support services	0	0	0	0	0	0	0.0%
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional staff	0	0	0	0	0	0	0.0%
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	323,260	323,260	85,194	85,194	408,454	408,454	0.0%
400 Pupil transportation	105,000	235,131	140,000	137,044	245,000	372,175	51.9%
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	2,931,977	3,059,625	1,326,325	1,340,375	4,258,302	4,400,000	3.3%
Maintained for spending after FY 2027 (budgeted carryforward)	2,931,977	3,059,625	1,326,325	1,340,375	5,776,935	5,373,612	-7.0%
Total budget limit expenditures							

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

CTD number 110540000  
Version Proposed

The table below calculates the total amount shown on the other line. This table does not need to be printed as an of forms.

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	4,258,302	4,400,000	141,698	3.3%
Instructional Improvement	305,618	305,618	0	0.0%
English Language Learner	19,635	19,635	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	547,786	375,158	(172,628)	-31.5%
Federal Projects	1,202,356	1,202,356	0	0.0%
State Projects	10,164	10,164	0	0.0%
Unrestricted Capital Outlay	273,664	299,426	25,762	9.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	180,000	180,000	0	0.0%
Debt Service	676,700	680,150	3,450	0.5%
School Plant Fund	37,976	37,976	0	0.0%
Auxiliary Operations	118,244	118,244	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	343,011	343,011	0	0.0%
Other	1,422,648	1,593,598	170,950	12.0%

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	359,755	359,755
Gifted education	0	0
Remedial education	0	0
ELL incremental costs	64	64
ELL compensatory instruction	3,598	3,598
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	45,037	45,037
Total	408,454	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 385
Teachers	0	16	16	1 to 24
Other	0	2	2	1 to 193
Subtotal	0	19	19	1 to 20
Classified --				
Managers, supervisors, directors	0	5	5	1 to 77
Teachers aides	0	0	0	1 to
Other	0	24	24	1 to 16
Subtotal	0	29	29	1 to 13
Total	0	48	48	1 to 8
Special education --				
Teacher	0	1	1	1 to 26
Staff	0	2	2	1 to 13

From page 6, other funds	
050	County, City, and Town Grants
515	Civic Center
520	Community School
526	Extracurricular Activities Fees Tax Credit
530	Gifts and Donations
535	Career & Technical Education Projects
540	Fingerprint
545	School Opening
550	Insurance Proceeds
555	Textbooks
565	Litigation Recovery
570	Indirect Costs
575	Unemployment Insurance
580	Teacherage
585	Insurance Refund
590	Grants and Gifts to Teachers
595	Advertisement
596	Career Technical Education
597	Arizona Industry Credentials Incentive
639	Impact Aid Revenue Bond Building
650	Gifts and Donations-Capital
660	Condemnation
665	Energy and Water Savings
686	Emergency Deficiencies Correction
691	Building Renewal Grant
720	Impact Aid Revenue Bond Debt Service
850	Student Activities
Other	855
9__	Self-Insurance
955	Intergovernmental Agreements
9__	OPEB
958	JAG
Total	

**Instructions**

**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) | \$ | <u>0</u> |
| 2. | Deduction for discontinued programs  | \$ | <u>0</u> |
| 3. | Adjusted FY 2027 TNT base limit  |    |          |

Primary property tax rate  
related to budgeted  
expenditures

**FY 2027 Budgeted expenditures**

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

**Adjustments for FY 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  | \$ | <u>0</u> |
| b. | Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment  | \$ | <u>0</u> |
| b. | FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)                         | \$ | <u>0</u> |
| c. | Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)                                  |    |          |

- |     |  |    |          |
|-----|--|----|----------|
| 10. | Total (add lines 4 through 7 and line 8.c. and line 9.c.)                                | \$ | <u>0</u> |
| 11. | Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.) | \$ | <u>0</u> |

- |     |  |    |          |
|-----|--|----|----------|
| 12. | Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) | \$ | <u>0</u> |
| 13. | Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)    | \$ | <u>0</u> |

**Calculations for Truth in Taxation notice**

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

- (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.

	Funds											P
	General			Capital projects				Special revenue				
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	
<b>A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter</b>												
1. <b>FY 2025 final ending fund balance</b>	2,696,623	0	337,615	387,971	0	174,759	5,945	155,215	(378,357)	683,703	337,247	
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. <b>FY 2026 activity, year-to-date and estimated through June 30</b>												
(a) <b>FY 2026 revenues and other financing sources</b>	3,612,937	0	30,000	296,759	0	5,106	39	526,965	1,039,224	440,000	615,813	
(b) <b>FY 2026 expenditures and other financing uses</b>	4,340,879	0	38,000	466,326	0	0	0	471,831	978,095	340,000	46,600	
3. <b>Estimated FY 2026 ending fund balance</b>	1,968,681	0	329,615	218,404	0	179,865	5,984	210,349	(317,228)	783,703	906,460	
(a) <b>Nonspendable</b>	532,625	0	0	156,612	0	0	0	0	0	0	0	
(b) <b>Restricted</b>	0	0	0	0	0	179,865	5,984	210,349	0	783,703	906,460	
(c) <b>Committed</b>	0	0	0	0	0	0	0	0	0	0	0	
(d) <b>Assigned</b>	0	0	0	0	0	0	0	0	0	0	0	
(e) <b>Unassigned</b>	1,436,056	0	329,615	61,792	0	0	0	0	(317,228)	0	0	
(f) <b>Total (amount must agree to line 3 above)</b>	1,968,681	0	329,615	218,404	0	179,865	5,984	210,349	(317,228)	783,703	906,460	
4. <b>FY 2026 estimated ending fund balance details and planned uses</b>												
(a) <b>Fund deficit</b>	0	0	0	0	0	0	0	0	(317,228)	0	0	
(b) <b>Fund balance exceeding budget capacity in budget controlled funds</b>	532,625	0	0	156,612	0	0	0	0	0	0	0	
(c) <b>Planned to be spent in FY 2027</b>	1,436,056	0	38,000	61,792	0	0	0	210,349	0	0	0	
(d) <b>Maintained for spending after FY 2027</b>	0	0	291,615	0	0	179,865	5,984	0	0	783,703	906,460	
(e) <b>Total (amount must agree to line 3 above)</b>	1,968,681	0	329,615	218,404	0	179,865	5,984	210,349	(317,228)	783,703	906,460	

**B. Comments (optional)**

N/A

**Data entry sheet**

**FY 2027 Legislative amounts**

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in ILBC's FY 2027 Baseline Budget Book)  
 State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in ILBC's FY 2027 Baseline Budget Book)  
 0.5 mile or less OR more than 1.0 mile  
 More than 0.5 mile through 1.0 mile  
 Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (February 16, 2026, JLBC TNT rate memorandum)  
 Classroom Site Fund allocation (March 10, 2026, JLBC CSF estimates memorandum)

\$ 5,215.53  
 \$ 3.07  
 \$ 2.52  
 \$ 1,5128  
 \$ 883,000

**District information**

Student information systems (SIS) vendor PowerSchool (PowerSchool)  
 Accounting information system Infinite Visions  
 Bookstore cash receipting system Quickbooks  
 UCO Fund type Capital Projects

**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 BSA53 tab, page 2.

1	Prior years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
2	FY 2025 100th-Day ADM	0.0000	0.0000	393.8148	421.0749
3	FY 2026 100th-Day ADM				393.8148
4	Current year ADM (A.R.S. §§15-943 and 15-808)	0.0000	0.0000	385.0000	385.0000
5	FY 2027 Estimated non-AOI student count	0.0000	0.0000	0.0000	0.0000
6	FY 2027 Estimated AOI full-time student count	0.0000	0.0000	0.0000	0.0000
7	FY 2027 Estimated AOI part-time student count	0.0000	0.0000	385.0000	385.0000
8	Total FY 2027 estimated student count				

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

**Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.**

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	ELL	K-3	K-3 (Reading)	HI	MD-R, A-R, and SID-R	MD-SC, A-SC, and SID-SC	MD-SSI	Other	Other	Other	PSD	DDP*, ED, MIDD, SLD, SLI*, and OHI	ED-P	MOID	VI	FRPL	G	23 Total add-on count (lines 7 through 22)
1	27,6000				2,0000	3,0000	2,9000					35,3600				393,5666		464,4266
2																		0,0000
3																		0,0000
4																		0,0000
5																		0,0000
6																		0,0000
7																		385,0000
8																		385,0000

\*School aged students only

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

K-8 9-12

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

3. Adjusted FY 2027 base level amount	\$5,215.53
4. Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$31,000.00
6. FY 2025 actual federal audit expenditures from all funds	\$500.00
7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	\$31,500.00

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

1. FY 2026 Approved daily route miles	372.00
2. Number of eligible students transported in FY 2026	61.00
3. FY 2026 Annual expenditure for bus tokens	
4. FY 2026 Annual expenditure for bus passes	
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	

**Other information**

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

**Assessed property valuations**

8. 2026 Primary net assessed valuation (AV)	\$179,071,361
9. 2026 Primary net assessed valuation (AV2)	
10. 2026 Salt River Project (SRP) valuation	\$1,000
11. 2026 Government Property Lease Excise Tax assessed valuation	

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

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). 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).	FY
----	--	----

**Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-962.01):**

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)**

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

2.	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the districts 2026 ADM	
4.	Up to 3% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$

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	1,559	1,669	1,399	1,559
Support level weight	500.0000	500.0000	500.0000	500.0000
Student count 100,000-499,999	0.0000	0.0000	0.0000	385.0000
Student count constant	0.0000	0.0000	0.0000	115.0000
Difference	0.0000	0.0000	0.0000	0.0004
Weight adjustment factor	0.0000	0.0000	0.0000	0.0460
Support level weight increase	1.358	1.468	1.278	1.398
Support level weight	0.0000	0.0000	0.0000	1.4440
Adjusted support level weight	600.0000	600.0000	600.0000	600.0000
Student count 500,000-999,999	0.0000	0.0000	0.0000	0.0000
Student count constant	0.0000	0.0000	0.0000	0.0000
Difference	0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	0.0000	0.0000	0.0000	0.0013
Support level weight increase	0.0000	0.0000	0.0000	0.0013
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			1.158	1.268
Support level weight				1.339
Career technical education district				
Support level weight (A.R.S. §15-943.02)				

Other calculations

- 1. Portion of ESL/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 15-962.1

Table to calculate DAA per student count

	K-8	9-12
\$	663.81	732.87

500.0000	500.0000
- 0.0000	393.8148
=	106.1852
x 0.0003	0.0004
+ 0.0000	0.9420
=	1.2780
x 0.0009	1.4400
=	474.47
+ 0.0000	711.92
=	

600.0000	600.0000
- 0.0000	0.0000
=	0.0000
x 0.0012	0.0013
+ 0.0000	0.0000
=	1.5880
x 0.0000	1.2680
=	474.47
+ 0.0000	494.39
=	711.92
+ 0.0000	0.0000
=	600.0000
\$	549.45
\$	600.86

- FY 2027 Student count (2025 ADM): .001 - 99.999  
DAA per student: count
- FY 2027 Student count (2025 ADM): 100,000 - 499,999
  - Student count constant
  - Difference
  - Weight adjustment factor
  - Support level weight increase
  - Support level weight
  - Adjusted support level weight
  - Support level amount
- FY 2027 Student count (2025 ADM): 500,000 - 999,999
  - Student count constant
  - Difference
  - Weight adjustment factor
  - Support level weight increase
  - Support level weight
  - Adjusted support level weight
  - Support level amount
  - DAA per student count
- FY 2027 Student count (2025 ADM): 600,000 or more and career technical education districts  
DAA per student count

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

- General Budget Limit (GBL) (from FY 2026 latest revised budget, page 7, line 11)
- Adjustments to the GBL (from FY 2026 BUDQ7's, amount will be zero for budget adoption)
- Adjusted GBL
- Budgeted M&O expenditures (from FY 2026 latest revised budget, page 1, line 30, total budget year column)
- Adjustments to the GBL (from line 2)
- Adjusted budgeted expenditures
- Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)
- FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)
- Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)

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.

	FY 2026 Budget	Actual	Unextended Budget
10. FY 2026 Actual expenditures:	\$ 0.00	0.00	0.00
a. Special program override	\$ 0.00	0.00	0.00
b. Desegregation	\$ 0.00	0.00	0.00
c. Dropout prevention programs	\$ 0.00	0.00	0.00
d. Joint career and technical education and vocational education center	\$ 0.00	0.00	0.00
e. Performance pay	\$ 0.00	0.00	0.00
f. Total budget balance definitions (lines 10.a through 10.f)	\$ 0.00	0.00	0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)	\$ 1,436,036.00		\$ 1,436,036.00
12. Budget balance carryforward transferred to the School Operating Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)	\$ 0.00		\$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8 b)	\$ 0.00		\$ 0.00
14. Accommodation district cash balance carryforward	\$ 0.00		\$ 0.00
a. M&O Fund cash balance as of June 30, 2026	\$ 0.00		\$ 0.00
b. Actual budget balance carryforward	\$ 0.00		\$ 0.00
c. Remaining M&O cash balance	\$ 0.00		\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:	\$ 0.00		\$ 0.00
a. The amount on line 14.c. or	\$ 0.00		\$ 0.00
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM	\$ 0.00		\$ 0.00
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$ 0.00		\$ 0.00
d. Result (line 15.b plus line 15.c)	\$ 0.00		\$ 0.00
e. The lesser of line 15.a or 15.d	\$ 0.00		\$ 0.00

In FY 2021, 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 choose to elect 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(e). 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:

a. Phase down base	\$ 150,000.00
b. FY 2027 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 1a right for calculation)	0.0000
f. Weighted student count above small school limit	0.0000
g. Base level amount	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 2027 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 1a right for calculation)	0.0000
f. Weighted student count above small school limit	0.0000
g. Base level amount	0.00
h. Phase down reduction factor	0.00
i. Grades 9-12 small school adjustment phase down limit	\$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(e).	\$ 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(e), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:	0.0000
a. FY 2027 K-8 student count	125.0000
b. Small school student count limit	0.0000
c. Student count above the small school limit	0.0645
d. Phase-down factor	0.0000
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	0.0000
h. K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:	0.0000
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	0.0065
e. Result	0.0000
f. Maximum percent increase to apply to RCL (.45 minus line 2.e)	0.0000
g. 9-12 Revenue Control Limit	0.0000
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)(e).	\$ 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%	0.05
3. ADM loss required to qualify	0.00
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	0.00
9. BSL adjustment for the second year after the base year	0.00
10. BSL adjustment for the third year after the base year	0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)	0.00

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

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

12. A district which loses at least 500 students may increase the BSL:	\$ 0.00
a. By \$50,000 for the first year of the loss.	\$ 0.00
b. By \$60,000 for the second year following the loss.	\$ 0.00
c. By \$50,000 for the third year following the loss.	\$ 0.00
d. By \$30,000 for the fourth year following the loss.	\$ 0.00
e. By \$100,000 for the fifth year following the loss.	\$ 0.00
13. A union high school district may increase the BSL:	\$ 0.00
a. By \$100,000 if it loses at least 50 students in the first year.	\$ 0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$ 0.00
c. By \$225,000 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. Adjusted 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

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

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	385.0000	0.0000	0.0000	1.4440	555.9400	0.0000	0.0000
<b>Regular Education Unweighted ADM</b>	<b>385.0000</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total of Unweighted ADM</b>			<b>385.0000</b>				
<b>Regular Education Weighted ADM</b>					<b>555.9400</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total of Weighted ADM</b>							<b>555.9400</b>

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	35.3600	0.0000	0.0000	0.2920	10.3251	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	393.5666	0.0000	0.0000	0.0220	8.6585	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>464.4266</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total Unweighted Group B Add On</b>			<b>464.4266</b>				
<b>Group B - Add On Weighted ADM</b>					<b>67.1368</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total Weighted Group B Add On</b>							<b>67.1368</b>


**Santa Cruz Valley Union High School District**

### Basic Calculations For Equalization Esistance

Is Small Isolated School District: Not Isolated

	Non-AOI ADM		AOI-FI ADM		AOI-FI ADM
	555.9400		0.0000		0.0000
+	67.1368	+	0.0000	+	0.0000
=	623.0768	=	0.0000	=	0.0000
x	1.0000	x	0.9500	x	0.8500
=	623.0768	=	0.0000	=	0.0000

	623.076785
x	<u>\$5,215.53</u>
	\$3,249,675.67
	1.0000
x	<u>1.0000</u>
	\$3,249,675.67

	+	\$31,000.00
	+	\$0.00
	+	\$0.00
ated by ADE	+	\$0.00
	+	\$0.00
ment	+	\$0.00

\$31,000.00
\$3,280,675.67

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 (FY26)

Daily Route Miles Per Eligible Student (FY26)

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 (FY26)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Bus Passes      Bus Tokens

Districts (FY26)

\$0.00      \$0.00

**FY27 Transportation Support Level (TSL)**

\$267,237.36

**Calculation For Transportation Revenue Control Limit (TRCL)**

FY26 Transportation Revenue Control Limit (TRCL)

\$656,880.00

Change:

FY27 TSL      \$267,237.36

FY26 TSL      -      \$189,883.02

Difference:      \$      \$77,354.34

Preliminary FY27 TRCL

\$734,234.34

120% of FY27 TRCL

\$320,684.83

**FY27 Transportation Revenue Control Limit (TRCL)**

\$656,880.00

**Calculation For District Support Level (DSL)**

FY27 Adjusted Base Support Level (BSL)

\$3,280,675.67

FY27 Consolidation or Unification Assistance

+      \$0.00

FY27 Transportation Support Level (TSL)

+      \$267,237.36

**FY27 District Support Level (DSL)**

\$3,547,913.03

**Calculation For Revenue Control Limit (RCL)**

FY27 Adjusted Base Support Level (BSL)

\$3,280,675.67

FY27 Consolidation or Unification Assistance

+      \$0.00

FY27 Transportation Revenue Control Limit (TRCL)

+      \$656,880.00

**FY27 Revenue Control Limit (RCL)**

\$3,937,555.67

**FY27 Lesser of DSL/RCL**

\$3,547,913.03

**Santa Cruz Valley Union High School District**

### Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page

<u>PS</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>
	0.0000	0.0000	393.8148	0.0000
	x <u>\$0.00</u>	x <u>\$0.00</u>	x <u>\$711.92</u>	x <u>\$0.00</u>
	= <u>\$0.00</u>	= <u>\$0.00</u>	= <u>\$280,364.63</u>	= <u>\$0.00</u>

(Factor at 50%)

$$\frac{393.8148}{421.0749} = 0.9353$$

	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$280,364.63</u>	<u>\$0.00</u>

(If greater than 1.05, use 1 plus 50% of growth.)

$$393.8148 \times 84.93$$

<u>PSD-8</u>	<u>9-12</u>
<u>\$0.00</u>	<u>\$313,811.32</u>
	\$0.00
<u>\$0.00</u>	<u>\$0.00</u>
<u>\$0.00</u>	<u>\$0.00</u>
<u>\$0.00</u>	<u>\$313,811.32</u>

**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 \$3,547,913.03	+
9-12	555.9400	100.0000000000%	x \$3,547,913.03	
<b>Total</b>	<b>555.9400</b>			

**Equalization Assessed Valuation**

	<u>PSD-8</u>	<u>9-12</u>
Primary Assessed Valuation 1 (NAV1)	\$179,071,361.00	\$179,071,361.00
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00
SRP Assessed Valuation	\$1,000.00	\$1,000.00
GPLET Assessed Valuation	\$0.00	\$0.00
<b>Equalization Assessed Valuation</b>	<b>\$179,072,361.00</b>	<b>\$179,072,361.00</b>
	/ 100	/ 100
	<b>\$1,790,723.61</b>	<b>\$1,790,723.61</b>
Qualifying Tax Rate	x 1.5128000000	x 1.5128000000
<b>FY27 Qualifying Levy</b>	<b>\$2,709,006.68</b>	<b>\$2,709,006.68</b>

**Calculation of Equalization Assistance**

	<u>PSD-8</u>	<u>9-12</u>	
DSL/RCL Allocation	\$0.00	\$3,547,913.03	
Adjusted CY DAA Base Allocation	+ \$0.00	+ \$313,811.32	+
<b>FY27 Equalization Base</b>	<b>\$0.00</b>	<b>\$3,861,724.35</b>	
<b>FY27 Applied Qualifying Levy</b>	<b>- \$0.00</b>	<b>- \$2,709,006.68</b>	-
<b>FY27 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$1,152,717.67</b>	