District Name Santa Cruz Elementary School District #28 **County** Santa Cruz

Instructions

CTD number 120328000

FY 2027

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Adopted

Version

By the Governing Board

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

Proposed	June 30, 2026
Adopted	July 14, 2026
Revised	
	Date

District website link of posted budget https://www.sced28.com/Business-Services

Carrie Potter Carrie Potter

D Gonzales D Gonzales

Robert Moran

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 15, 2026

Date

K Romero D Melendez

Superintendent signature Business Manager signature

Kathy Romero

Superintendent name (typed name)

Denisse Melendez

Business Manager name (typed name)

District contact employee: Denisse Melendez

Telephone: 520-287-0737 Email: dmelendez@sced28.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 1,560,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 96,500
Intermediate	2000	$
State	3000	$ 1,073,071
Federal	4000	$ 207,500
TOTAL		$ 1,377,071

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	7.2642	6.9333
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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

	Budgeted expenditures	Budgeted carryforward
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	$ 1,741,463	$ 0
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 69,000	$ 91,482
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])		
4. Total aggregate school district budget limit (sum of lines 1 through 3)		

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 56,603
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 56,603
3. Increase in average teacher salary from the prior year	$ 0
4. Percentage increase	0%

Comments on average salary calculation (optional):

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Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800
100 Regular Education								
1000 Instruction	1.	8.00	9.00	250,051	95,591	225,600	9,066	800
2000 Support services								
2100 Students	2.	1.00	0.25	12,350	2,280	13,804	586	1,000
2200 Instructional staff	3.	5.40	0.00	5,000	30,000	18,074	1,500	9,000
2300 General administration	4.	1.50	1.85	247,000	38,000	2,000	150	6,000
2400 School administration	5.	0.00	0.75	37,702	7,000		2,414	500
2500 Central services	6.	1.50	2.00	131,700	22,761	48,003	1,500	657
2600 Operation & maintenance of plant	7.	3.00	2.00	81,125	15,500	85,000	76,837	500
2900 Other	8.	0.00	0.00					
3000 Operation of noninstructional services	9.	0.00	0.00			30,000		
610 School-sponsored cocurricular activities	10.	0.00	0.00					
620 School-sponsored athletics	11.	1.00	1.00	58,516	8,257	3,000	704	
630 Other instructional programs	12.	0.00	0.00					
700, 800, 900 Other programs	13.	0.00	0.00					
Regular education subsection subtotal (lines 1-13)	14.	21.40	16.85	823,444	219,389	425,481	92,757	18,457
200 and 300 Special education								
1000 Instruction	15.	1.00	1.00	33,139	5,500	6,600	128	
2000 Support services								
2100 Students	16.	0.00	1.00	22,639	1,732	24,428		
2200 Instructional staff	17.	0.50	0.00					
2300 General administration	18.	0.00	0.00					
2400 School administration	19.	0.00	0.00					
2500 Central services	20.	0.00	0.00					
2600 Operation & maintenance of plant	21.	0.00	0.00					
2900 Other	22.	0.00	0.00					
3000 Operation of noninstructional services	23.	0.00	0.00					
Subtotal (lines 15-23)	24.	1.50	2.00	55,778	7,232	31,028	128	0
400 Pupil transportation	25.	1.00	1.00	28,500	4,500	13,885	11,000	
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0
530 Dropout prevention programs	27.	0.00	0.00					
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0
550 K-3 Reading program	29.	0.00	0.00				9,884	
Budgeted expenditures (lines 14, and 24-29)	30.	23.90	19.85	907,722	231,121	470,394	113,769	18,457
Maintained for spending after FY 2027 (budgeted carryforward)	31.							
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	23.90	19.85	907,722	231,121	470,394	113,769	18,457

The district has budgeted an amount in the M&O Fund equal to the Gen

District name Santa Cruz Elementary School District #28 | County Santa Cruz | CTD number 120328000 | Version

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	84,530	80,000	1.
2. Gifted education	6,636	7,000	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	7,166	4.
5. ELL compensatory instruction	3,000	0	5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	94,166	94,166	9.
10. IEP required pupil transportation costs coded within Program 400	0	5,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 15

Staff-pupil 1 to 15

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	0
All funds - federal	*6330*	

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

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

Do not report budgeted amounts for the performance pay component of the Cl

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 matchin

requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17

District name Santa Cruz Elementary School District #28 **County** Santa Cruz **CTD number** 120

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	Totals: Bud
1000 Instruction	1.	164,499	41,125					82,223	
2100 Support services - students	2.							47,500	
2200 Support services - instructional staff	3.							0	
2300 Support services - general administration	4.							0	
2500 Central services	5.							0	
3300 Community services operations	6.							0	
4000 Facilities acquisition and construction	7.							0	
5000 Debt service	8.							0	
Budgeted expenditures (lines 1-8)	9.	164,499	41,125	0	0	0	0	129,723	
Maintained for spending after FY 2027 (budgeted carryforward)	10.							56,768	
Total budget limit expenditures (lines 10-11)	11.	164,499	41,125	0	0	0	0	186,491	

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Li

Classroom Site Fund budget limit calculation

FY 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	186,491
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	124,759
Unexpended budget balance (line 12 minus 13)	14.	61,732
Interest earned in the Classroom Site Fund in FY 2026	15.	0
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	143,892
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	205,624

(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.

District name Santa Cruz Elementary School District #28 **County** Santa Cruz **CTD number**

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions **Expenditures**		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Tota Prior FY 2026
Unrestricted Capital Outlay override (1)	1.								0
Unrestricted Capital Outlay Fund 610 (6) 1000 Instruction	2.		15,000						15,000
2000 Support services 2100, 2200 Students and instructional staff	3.		5,000	1,500	7,500				14,000
2300, 2400, 2500, 2900 Administration	4.			30,000	5,000				35,000
2600 Operation & maintenance of plant	5.				5,000				5,000
2700 Student transportation	6.								0
3000 Operation of noninstructional services (5)	7.								0
4000 Facilities acquisition and construction	8.								0
5000 Debt service	9.								5,000
Budgeted expenditures (lines 2-9)	10.	0	20,000	31,500	17,500	0	0	0	74,000
Maintained for spending after FY 2027 (budgeted carryforward)	11.								52,581
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	20,000	31,500	17,500	0	0	0	126,581

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

(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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	$ 5,000
6642 Textbooks	
6643 Instructional aids	15,000
673X Furniture and equipment	
673X Vehicles	
673X Tech hardware & software	

(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 ________.

(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)] ________

(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. ________

District name Santa Cruz Elementary School District #28 **County** Santa Cruz **CTD number** 1203

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

Instructions		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)	
Expenditures		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Bud
Total fund expenditures	1.	74,000	69,000	0		0		0	
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	0		0		0		0	
6655 Short-term noninstructional software subscription	5.	15,000	31,500	0		0		0	
6710 Land and improvements	6.	0		0		0		0	
6720 Buildings and improvements	7.	0		0		0		0	
673X Furniture and equipment	8.	2,500	0	0		0		0	
673X Vehicles	9.	0	0	0		0		0	
673X Technology hardware & software	10.	15,000	0	0		0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	32,500	31,500	0	0	0	0	0	
Total amounts reported on lines 2-12 above for:									
Renovation	14.	0		0				0	
New construction	15.	0		0		0		0	
Other	16.	32,500	31,500	0		0		0	
Total (lines 14-16, must equal line 13)	17.	32,500	31,500	0	0	0	0	0	

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

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

District name Santa Cruz Elementary School District #28 **County** Santa Cruz **CTD number** 120328000

Special projects

Instructions

Federal projects FTE & expenditures

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	2.00	2.00	88,336	75,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	17,988	15,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	10,000	10,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	0	0	5.
6.	200 ESEA Title VII - Indian Education	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	1.00	1.00	24,790	20,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	0.00	0.00	0	0	14.
15.	349 National Forest Fees	0.00	0.00	1,000	10,000	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	5,000	2,500	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	0.00	0.00	5,000	10,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	3.00	3.00	152,114	142,500	21.

State projects FTE & expenditures

22.	400 Vocational education	0.00	0.00	0	0	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0	0	28.
29.	456 College credit exam incentives	0.00	0.00	0	0	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	0.00	0.00	0	0	31.
32.	Total State project funds (lines 22-31)	0.00	0.00	0	0	32.
33.	Total special projects (lines 21 and 32)	3.00	3.00	152,114	142,500	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	7,500	5,000	1.
2.	Class size reduction	0		2.
3.	Dropout prevention programs (M&O purposes)	0		3.
4.	Instructional improvement programs (M&O purposes)	7,500	5,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	15,000	10,000	5.

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 Cred
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other ____________

Internal Service Funds 950-989

1. 9___ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9___ ____________

(1) From supplement, line 10 and line 20, respectiv
(2) Indicate amount budgeted in Fund 500 for M&O

	Column A	Column B
(b) Unrestricted Capital Outlay		
(c) Special Program		
*4. Small schoool adjustment for Districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to $50,000 if no election is chosen for phase down, see Calculations page, Calculation of small school adjustment phase down limit, line 6)	250,000	
*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)		
* (b) Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)	0	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)		
* (e) Joint career and technical education and vocational education center (A.R.S. §15-910.01)		
* (f) FY 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)	0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)		
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior year over expenditures/resolutions: ______		
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		
(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)	$ 1,741,463	
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)		$ 77,324

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

to date plus estimated expenditures through fiscal year-end.)	$	43,423
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses. ______	$	83,158
8. Interest earned in Fund 610 in FY 2026	$	
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	$	
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior year over expenditures/resolutions: ______	$	
(b) ADM/Transportation audit adjustment	$	
(c) Other: ______	$	
11. Amount to be used for capital expenditures (from page 7, line 11)	$	77,324
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	160,482

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

Classroom Site Fund and Unrestricted Capital Outlay Fund	69,000	91,482	160,482

	Maintenance and Operation expenditures						
	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	345,642	345,642	235,466	235,466	581,108	581,108	0.0%
2000 Support services							
2100 Students	14,630	14,630	15,390	15,390	30,020	30,020	0.0%
2200 Instructional staff	35,000	35,000	28,574	28,574	63,574	63,574	0.0%
2300, 2400, 2500 Administration	484,163	484,163	61,224	61,224	545,387	545,387	0.0%
2600 Oper./maint. of plant	96,625	96,625	162,337	162,337	258,962	258,962	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	30,000	30,000	30,000	30,000	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	66,773	66,773	4,000	3,704	70,773	70,477	-0.4%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	1,042,833	1,042,833	536,991	536,695	1,579,824	1,579,528	0.0%
200 and 300 Special education							
1000 Instruction	38,639	38,639	6,728	6,728	45,367	45,367	0.0%
2000 Support services							
2100 Students	24,371	24,371	24,428	24,428	48,799	48,799	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	63,010	63,010	31,156	31,156	94,166	94,166	0.0%
400 Pupil transportation	33,000	33,000	24,885	24,885	57,885	57,885	0.0%
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	9,280	0	0	9,884	9,280	9,884	6.5%
Budgeted expenditures	1,148,123	1,138,843	593,032	602,620	1,741,155	1,741,463	0.0%
Maintained for spending after FY 2027 (budgeted carryforward)					20,000	0	
Total budget limit expenditures	1,148,123	1,138,843	593,032	602,620	1,761,155	1,741,463	-1.1%

iture Budget (Concl'd)

CTD number 120328000
Version Adopted

Total expenditures by fund			
eted expenditures		$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Budget FY		
,155	1,741,463	308	0.0%
,000	10,000	(5,000)	-33.3%
0	0	0	0.0%
0	0	0	0.0%
9,723	205,624	75,901	58.5%
2,114	142,500	(9,614)	-6.3%
0	0	0	0.0%
4,000	69,000	(5,000)	-6.8%
0	0	0	0.0%
0	0	0	0.0%
0	0	0	0.0%
0,000	1,500	(28,500)	-95.0%
5,000	5,000	0	0.0%
0	0	0	0.0%
0,000	65,000	(35,000)	-35.0%
1,000	90,000	(71,000)	-44.1%

education programs by type	Prior FY	Budget FY
	84,530	80,000
	6,636	7,000
	0	0
	0	7,166
	3,000	0
)	0	0
	0	0
	0	0
	94,166	94,166

Proposed staffing summary				
	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
s		1	1	1 to 115
		11	11	1 to 11
			0	1 to
	0	12	12	1 to 10
		1	1	1 to 115
		2	2	1 to 58
		7	7	1 to 16
	0	10	10	1 to 12
	0	22	22	1 to 5
		1	1	1 to 15
		1	1	1 to 15

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

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	0	0
520 Community School	0	0
526 Extracurricular Activities Fees Tax Credit	5,000	5,000
530 Gifts and Donations	5,000	4,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	0	0
555 Textbooks	1,000	1,000
565 Litigation Recovery	0	0
570 Indirect Costs	0	0
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	0	0
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	0	0
Other ____	150,000	80,000
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9___ ____	0	0
Total	161,000	90,000

a. FY 2026 Total actual expenditures for programs above $ ______

b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6) 0

c. Expenditures over/(under) original budget (line 8.a minus line 8.b) $ 0

9. Small school adjustment

a. FY 2026 final budget for small school adjustment $ ______

b. FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7) $ 250,000

c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b) $ 0

10. Total (add lines 4 through 7 and line 8.c. and line 9.c.) $ 250,000

11. Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.) $ 0

12. Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) $ 0 ______

13. Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1) $ ______ ______

Calculations for Truth in Taxation notice

A.	Sum of lines 11, 12, and 13	$ 0
B.1.	Current assessed value	$
B.2.	(Line 3 divided by line B.1) x $10,000	$ (2)
C.1.	Sum of lines 3, 11, 12, and 13	$ 250,000
C.2.	(Line C.1 divided by line B.1) x $10,000	$ (2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

ct name Santa Cruz Elementary School District #28 **CTD number** 120328000

crease transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all

Funds														
General			Capital projects				Special revenue							
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
(171,762)	42,896	14,845	0	0	0	0	28,948	(10,748)	17,356	0	0	0	0	(78,465)

revise the AFR and resubmit to ADE.

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	Permanent	Enterprise	Internal Services	Total all funds
1,562,792	35,572	5,245	0	0	0	0	119,501	163,431	3,116	0	0	0	0	1,889,657
1,529,007	43,423	13,625	0	0	0	0	101,936	160,190	12,368	0	0	0	0	1,860,549
(137,977)	35,045	6,465	0	0	0	0	46,513	(7,507)	8,104	0	0	0	0	(49,357)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	46,513	0	0	0	0	0	0	46,513
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(137,977)	35,045	6,465	0	0	0	0	0	(7,507)	8,104	0	0	0	0	(95,870)
(137,977)	35,045	6,465	0	0	0	0	46,513	(7,507)	8,104	0	0	0	0	(49,357)
(150,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	(150,000)
0	0		0				0	0						0
0	35,045	6,465	0	0	0	0	36,513	0	8,104		0	0	0	86,127
0	91,482	0	0	0	0	0	10,000	(7,507)	0	0	0	0	0	93,975
(150,000)	126,527	6,465	0	0	0	0	46,513	(7,507)	8,104	0	0	0	0	30,102

ated after the fiscal year is closed out.

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.

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

	PSD	K-8	9-12	Total
Prior years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2025 100th-Day ADM				122.4112
2. FY 2026 100th-Day ADM	0.0000	116.9916	0.0000	116.9916
Current year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2027 Estimated non-AOI student count	0.0000	115.0000		115.0000
4. FY 2027 Estimated AOI full-time student count				0.0000
5. FY 2027 Estimated AOI part-time student count				0.0000
6. Total FY 2027 estimated student count	0.0000	115.0000	0.0000	115.0000

Student count by category

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

		Non-AOI student count	AOI Full-time student count	AOI Part-time student count
7.	ELL	33.0000		
8.	K-3	45.0000		
9.	K-3 (Reading)	45.0000		
10.	HI	0.0000		
11.	MD-R, A-R, and SID-R	0.0000		
12.	MD-SC, A-SC, and SID-SC	0.0000		
13.	MD-SSI	0.0000		
14.	OI-R	0.0000		
15.	OI-SC	0.0000		
16.	P-SD	0.0000		
17.	DD*, ED, MIID, SLD, SLI*, and OHI	11.0000		
18.	ED-P	0.0000		
19.	MOID	0.0000		
20.	VI	0.0000		
21.	FRPL	94.0000		
22.	G	22.0000		
23.	Total add-on count (lines 7 through 22)	250.0000	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

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)	1.0528
5.	FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$0.00
6.	FY 2025 actual federal audit expenditures from all funds	$0.00
7.	FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	$0.00

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

1.	FY 2026 Approved daily route miles	76.00
2.	Number of eligible students transported in FY 2026	56.00
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/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4.	CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL adjustment 1	
7.	Other BSL adjustment 2	

Assessed property valuations

8.	2026 Primary net assessed valuation (AV)	$13,588,804
9.	2026 Primary net assessed valuation (AV2)	
10.	2026 Salt River Project (SRP) valuation	
11.	2026 Government Property Lease Excise Tax assessed valuation	

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

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

24.	Base year - the fiscal year before the other district began to offer instruction	FY
25.	Base year attending ADM grades 9-12	
26.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27.	Tuition received in base year	
28.	Tuition received in fiscal year after base year	

29. ☐ Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450

30.	Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)	
31.	Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)	

Type 03 district information

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

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

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

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

2.	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4.	Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	$

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 reading weighted student counts:

K-3	$	14,825.46
K-3 Reading	$	9,883.64

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.(

Table to calculate DAA per student count

		K-8		9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999				
DAA per student count		$ 663.81		$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999				
a. Student count constant		500.0000		500.0000
b. Student count	-	116.9916	-	0.0000
c. Difference	=	383.0084	=	0.0000
d. Weight adjustment factor	x	0.0003	x	0.0004
e. Support level weight increase	=	0.1150	=	0.0000
f. Support level weight	+	1.2780	+	1.3980
g. Adjusted support level weight	=	1.3930	=	0.0000
h. Support level amount	x	$ 474.47	x	$ 494.39
i. DAA per student count	=	$ 660.94	=	$ 0.00
3. FY 2027 Student count (2025 ADM): 500.000 - 599.999				
a. Student count constant		600.0000		600.0000
b. Student count	-	0.0000	-	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 2027 Student count (2025 ADM): 600.000 or more and career technical education districts				
DAA per student count		$ 549.45		$ 600.86

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

1. General Budget Limit (GBL) (from FY 2026 latest revised budget, page 7, line 11)		$ 1,761,155.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)		$ 0.00
3. Adjusted GBL		$ 1,761,155.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)		$ 1,761,155.00
5. Adjustments to the GBL (from line 2)		$ 0.00
6. Adjusted budgeted expenditures		$ 1,761,155.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 1,761,155.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	$	
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)		$ 0.00

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

	FY 2026 Budget		Actual		Unexpended Budget
10. FY 2026 Actual expenditures:					
a. Special program override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 0.00	-	$ 0.00	=	$ 0.00
c. Dropout prevention programs	$ 0.00	-	$ 0.00	=	$ 0.00
d. Joint career and technical education and vocational education center	$ 0.00	-	$ 0.00	=	$ 0.00
e. Performance pay	$ 0.00	-	$ 0.00	=	$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)				=	$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)					$ 0.00
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)				-	$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)				=	$ 0.00

14. Accommodation district cash balance carryforward				
a. M&O Fund cash balance as of June 30, 2026				$ 0.00
b. Actual budget balance carryforward			-	$ 0.00
c. Remaining M&O cash balance			=	$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:				
a. The amount on line 14.c **or**		$ 0.00		
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM		$ 0.00		
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	+	$ 0.00		
d. Result (line 15.b plus line 15.c)	=	$ 0.00		
e. The lesser of line 15.a or 15.d				$ 0.00

	=	0.0000	
f. Weighted student count above small school limit	X	0.00	
g. Base level amount			-$ 0.00
h. Phase down reduction factor			$ 0.00
i. Grades K-8 small school adjustment phase down limit			

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

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 II at right for calculation)	X	0.0000	
f. Weighted student count above small school limit	=	0.0000	
g. Base level amount	X	0.00	
h. Phase down reduction factor			-$ 0.00
i. Grades 9-12 small school adjustment phase down limit			$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4. Allowable small school adjustment, subject to an election	$ 0.00
5. 10% of the District's total RCL	$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

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

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

If in FY 2027, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

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

a. FY 2027 K-8 student count		0.0000	
b. Small school student count limit	-	125.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	X	0.0045	
e. Result	=	0.0000	
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000	
g. K-8 Revenue Control Limit	X	0.00	
h. K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			$ 0.00

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

a. FY 2027 9-12 student count		0.0000	
b. Small school student count limit	-	100.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	X	0.0065	
e. Result	=	0.0000	
f. Maximum percent increase to apply to RCL (.65 minus line 2.e)		0.0000	
g. 9-12 Revenue Control Limit	X	0.00	
h. 9-12 Small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4. Allowable small school adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	$ 0.00
5. 10% of the District's total RCL	$ 0.00
6. Maximum override, subject to an election (greater of line 4 or line 5)	$ 0.00

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

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

1. Base year attending ADM grades 9-12		0.00
2. Factor of 5%	X	0.05
3. ADM loss required to qualify	=	0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

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

5. Tuition received in base year				0.00
6. Tuition received in fiscal year after base year			-	0.00
7. Tuition loss (If result is less than zero, zero is entered)			=	0.00
8. BSL adjustment for the first year after the base year	first year factor	X 0.75	=	0.00
9. BSL adjustment for the second year after the base year	second year factor	X 0.50	=	0.00
10. BSL adjustment for the third year after the base year	third year factor	X 0.25	=	0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)				0.00

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

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

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

1. Dropout Prevention Program (from page 1, line 27)	$ 0.00
2. Adjustment for tuition loss	$ 0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	$ 0.00
4. Vocational M&O expenses (from page 1, line 28)	$ 0.00
5. Adjacent Ways (from TNT work sheet, line 12)	$ 0.00
6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if $50,000 option is used without an election)	$ 0.00

District name Santa Cruz Elementary School District #28 County Santa Cruz

Instructions

Santa Cruz Elementary School District #28
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
PSD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	115.0000	0.0000	0.0000	1.3935	160.2525	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	**115.0000**	**0.0000**	**0.0000**			
Total of Unweighted ADM			**115.0000**			
Regular Education Weighted ADM					**160.2525**	**0.0000**
Total of Weighted ADM						

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM
ELL	33.0000	0.0000	0.0000	0.1150	3.7950	0.0000
K-3	45.0000	0.0000	0.0000	0.0600	2.7000	0.0000
K-3 (Reading)	45.0000	0.0000	0.0000	0.0400	1.8000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000
MD-R, A-R, SID-R	0.0000	0.0000	0.0000	6.0240	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	11.0000	0.0000	0.0000	0.2920	3.2120	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000
FRPL	94.0000	0.0000	0.0000	0.0220	2.0680	0.0000
G	22.0000	0.0000	0.0000	0.0070	0.1540	0.0000
Group B - Add On Unweighted ADM	**250.0000**	**0.0000**	**0.0000**			
Total Unweighted Group B Add On			**250.0000**			
Group B - Add On Weighted ADM					**13.7290**	**0.0000**
Total Weighted Group B Add On						

Santa Cruz Elementary School District #28

District name Santa Cruz Elementary School District #28 County Santa Cruz

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		160.2525		0.0000		0.0000
Group B - Add On Weighted ADM	+	13.7290	+	0.0000	+	0.0000
Total ADM	=	173.9815	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	173.9815	=	0.0000	=	0.0000

Total Weighted ADM				**173.981500**
Base Level Amount (FY27)			x	**$5,215.53**
Total Weighted ADM x Base Level Amount				**$907,405.73**
Calculated Teachers Experience Index (FY26)		1.0528		
Applied Teachers Experience Index (FY27)			x	**1.0528**
(1.0000 or Calculated Teachers Experience Index)				
Pre-Adjusted Base Support Level				**$955,316.76**
Base Support Level Adjustments				
Audit Service Expense	+	**$0.00**		
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				**$0.00**
Adjusted Base Support Level				**$955,316.76**

District name Santa Cruz Elementary School District #28 **County** Santa Cruz

Basic Calculations For Equalization Essistance

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)				56.00
Daily Route Miles Per Eligible Student (FY26)				1.3571
Total Approved Daily Route Miles				76.00
State Support Level Per Route Mile			x	$3.07
Instruction Days			x	180
To and From School Support Level				$41,997.60
Activity Trip Level Factor			x	0.18
Activity Trip Support Level				$7,559.57
Handicapped Extended School Year Mileage (FY26)				0.00
State Support Level Per Route Mile			x	3.07
Handicapped Extended School Year Support Level				$0.00
Annual Expenditures For:	Bus Passes	Bus Tokens		
Districts (FY26)	$0.00	$0.00		$0.00
FY27 Transportation Support Level (TSL)				$49,557.17

Calculation For Transportation Revenue Control Limit (TRCL)

FY26 Transportation Revenue Control Limit (TRCL)			$536,146.31
Change:	FY27 TSL	$49,557.17	
	FY26 TSL -	$44,752.68	
	Difference:	$4,804.49	
Preliminary FY27 TRCL			$540,950.80
120% of FY27 TRCL		$59,468.60	
FY27 Transportation Revenue Control Limit (TRCL)			**$536,146.31**

Calculation For District Support Level (DSL)

FY27 Adjusted Base Support Level (BSL)

FY27 Consolidation or Unification Assistance

FY27 Transportation Support Level (TSL)

FY27 District Support Level (DSL)

Calculation For Revenue Control Limit (RCL)

FY27 Adjusted Base Support Level (BSL)

FY27 Consolidation or Unification Assistance

FY27 Transportation Revenue Control Limit (TRCL)

FY27 Revenue Control Limit (RCL)

FY27 Lesser of DSL/RCL

Santa Cruz Elementary School District #28

District name Santa Cruz Elementary School District #28

County Santa Cruz

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Additional Assistance (DAA) Calculations

			PSD	K-8
FY26 District ADM			0.0000	116.9916
DAA Per ADM			x $0.00	x $660.94
Preliminary DAA			= $0.00	= $77,324.43
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*				

DAA Growth Factor

FY26 District ADM		116.9916		
FY25 District ADM	/	122.4112		
FY27 Calculated DAA Growth Factor	=	0.9557		
FY27 Applied DAA Growth Factor			x 1.0000000000	x 1.0000000000

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

	PSD	K-8
District DAA	**$0.00**	**$77,324.43**

DAA For High School Textbooks

FY26 District High School ADM

Support Level Amount For Textbooks

DAA For High School Textbooks

	PSD-8	9-12
Pre-Adjusted DAA Base Allocation	$77,324.43	$0.00
Type 03 Transported 9-12		$0.00
	$0.00	$0.00
Total DAA Adjustments	$0.00	$0.00
Adjusted FY26 DAA Base Allocation	$77,324.43	$0.00

Santa Cruz Elementary School District #28

District name Santa Cruz Elementary School District #28 **County** Santa Cruz

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage		**Less**
PSD-8	160.2525	100.0000000000%	x	
9-12	0.0000	0.0000000000%	x	
Total	160.2525			

Equalization Assessed Valuation

		PSD-8		9 -12
Primary Assessed Valuation 1 (NAV1)		$13,588,804.00		$13,588,804.00
Primary Assessed Valuation 2 (NAV2)		$0.00		$0.00
SRP Assessed Valuation		$0.00		$0.00
GPLET Assessed Valuation		$0.00		$0.00
Equalization Assessed Valuation		$13,588,804.00		$13,588,804.00
	/	100	/	100
		$135,888.04		$135,888.04
Qualifying Tax Rate	x	1.5128000000	x	1.5128000000
FY27 Qualifying Levy		$205,571.43		$205,571.43

Calculation of Equalization Assistance

		PSD-8		9-12
DSL/RCL Allocation		$1,004,873.93		$0.00
Adjusted CY DAA Base Allocation	+	$77,324.43	+	$0.00
FY27 Equalization Base		$1,082,198.36		$0.00
FY27 Applied Qualifying Levy	-	$205,571.43	-	$0.00
FY27 Equalization Assistance		$876,626.93		$0.00

120328000

Adopted

Total
$77,324.43
$77,324.43
$0.00
$77,324.43
$0.00
$0.00
$77,324.43

FY26 DSL/RCL Allocation
$1,004,873.93
$0.00
$1,004,873.93

Total
$411,142.86

Total
$1,004,873.93
$77,324.43
$1,082,198.36
$205,571.43
$876,626.93