



FY 2026
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 2026 was

Proposed June 18, 2025

Adopted July 2, 2025

Revised

Date

District website link of posted budget <https://www.redrockschools.com/business>

Signed _____ Signed _____

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 2, 2025
Date

Superintendent signature Business Manager signature
Peter Dwyer Cathy Shull

Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Cathy Shull

Telephone: 520-682-1321 Email: cshull@redrockschools.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025		\$	<u>5,500,000</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	<u>1,200,000</u>
Intermediate	2000	\$	<u>500</u>
State	3000	\$	<u>4,000,000</u>
Federal	4000	\$	<u>380,000</u>
TOTAL		\$	<u>5,580,500</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>1.8276</u>	<u>1.7541</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</u>

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>4,678,069</u>	\$ <u>0</u>	\$ <u>4,678,069</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>344,227</u>	\$ <u>0</u>	\$ <u>344,227</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>436,449</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>5,458,745</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>55,052</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>53,709</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,343</u>
4. Percentage increase	<u>3%</u>

Comments on average salary calculation (Optional):

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2025	Budget FY 2026		
	100 Regular Education										
1000 Instruction	1.	28.00	22.25	1,276,804	336,876	30,000	20,000	5,000	1,863,928	1,668,680	-10.5%
2000 Support Services											
2100 Students	2.	3.00	1.50	65,000	10,000	45,000	10,000	5,000	135,000	135,000	0.0%
2200 Instructional Staff	3.	2.00	1.00	50,000	10,000	15,000	1,500	0	76,500	76,500	0.0%
2300 General Administration	4.	1.00	2.00	170,000	50,000	30,000	1,500	5,000	286,500	256,500	-10.5%
2400 School Administration	5.	2.00	1.00	85,000	20,000	20,000	10,000	4,000	144,000	139,000	-3.5%
2500 Central Services	6.	3.00	2.50	160,000	50,000	50,000	20,000	4,000	324,000	284,000	-12.3%
2600 Operation & Maintenance of Plant	7.	2.00	1.25	55,000	10,000	330,000	155,000	1,000	596,000	551,000	-7.6%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3.00	0.00	90,000	36,441	0	0	0	126,441	126,441	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	44.00	31.50	1,951,804	523,317	520,000	218,000	24,000	3,552,369	3,237,121	-8.9%
200 and 300 Special Education											
1000 Instruction	15.	2.00	31.50	760,000	180,000	65,000	1,000	0	1,006,000	1,006,000	0.0%
2000 Support Services											
2100 Students	16.	18.50	1.00	0	0	150,000	1,500	1,000	152,500	152,500	0.0%
2200 Instructional Staff	17.	0.00	0.00	0	0	5,000	0	1,000	6,000	6,000	0.0%
2300 General Administration	18.	1.00	1.00	90,000	20,000	0	1,500	0	111,500	111,500	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	5,000	0	0	5,000	5,000	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	1,000	0	1,000	1,000	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	21.50	33.50	850,000	200,000	225,000	5,000	2,000	1,282,000	1,282,000	0.0%
400 Pupil Transportation	25.	2.00	2.00	70,000	25,000	15,000	15,000	1,000	126,000	126,000	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	25,000	7,948	0	0	0	90,000	32,948	-63.4%
Budgeted expenditures (lines 14, and 24-29)	30.	68.50	68.00	2,896,804	756,265	760,000	238,000	27,000	5,050,369	4,678,069	-7.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	68.50	68.00	2,896,804	756,265	760,000	238,000	27,000	5,050,369	4,678,069	-7.4%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	1,282,000	1,282,000	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,282,000	1,282,000	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
 Staff-Pupil 1 to 5

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	15,400
All Funds - Federal	6330	<u>0</u>

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

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

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 126,441
 (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		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	422,000	101,020					526,020	523,020	-0.6%
2100 Support services - students	2.	10,978	2,000					12,000	12,978	8.2%
2200 Support services - instructional staff	3.	0	0	1,500				1,500	1,500	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.	0						0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	0.0%
5000 Debt service	8.							0	0	0.0%
Budgeted expenditures (lines 1-8)	9.	432,978	103,020	1,500	0	0	0	539,520	537,498	-0.4%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								0	0.0%
Total budget limit expenditures (lines 10-11)	11.	432,978	103,020	1,500	0	0	0	539,520	537,498	-0.4%

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	539,520
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	449,423
Unexpended Budget Balance (line 12 minus 13)	14.	90,097
Interest earned in the Classroom Site Fund in FY 2025	15.	5,222
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	442,179
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	537,498

(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

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)	Totals		% Increase/Decrease
									Prior FY 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0			0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	75,000		20,000			0	120,000	95,000	-20.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	20,000	5,000	9,000			0	45,244	34,000	-24.9%
2300, 2400, 2500, 2900 Administration	4.	0		20,000	15,000		0	7,000	46,000	42,000	-8.7%
2600 Operation & Maintenance of Plant	5.	0		0	65,000			10,987	95,987	75,987	-20.8%
2700 Student Transportation	6.	0		0	10,740			0	15,000	10,740	-28.4%
3000 Operation of Noninstructional Services (5)	7.	0		1,000	18,000			0	19,000	19,000	0.0%
4000 Facilities Acquisition and Construction	8.	0			30,000			30,000	60,000	60,000	0.0%
5000 Debt Service	9.					5,000	2,500		7,500	7,500	0.0%
Budgeted expenditures (lines 2-9)	10.	0	95,000	26,000	167,740	5,000	2,500	47,987	408,731	344,227	-15.8%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									0	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	95,000	26,000	167,740	5,000	2,500	47,987	408,731	344,227	-15.8%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

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

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

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 19,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 5,000
6642 Textbooks	1,500
6643 Instructional Aids	88,500
673X Furniture and Equipment	100,000
673X Vehicles	0
673X Tech Hardware & Software	67,740

(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))]

Expenditures	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	
Total Fund Expenditures	1.	408,731	344,227	0		0		0	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	2.
6200 Employee Benefits	3.	0		0		0		0	3.
6450 Construction Services	4.	5,000	30,000	0		0		0	4.
6655 Short-term Noninstructional Software Subscription	5.		26,000						5.
6710 Land and Improvements	6.	0		0		0		0	6.
6720 Buildings and Improvements	7.	0		0		0		0	7.
673X Furniture and Equipment	8.	100,000	100,000	0		0		0	8.
673X Vehicles	9.	0	0	0		0		0	9.
673X Technology Hardware & Software	10.	100,000	67,740	0		0		0	10.
6831, 6832, 6833 Redemption of Principal	11.	5,000	5,000	0		0		0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	2,500	2,500	0		0		0	12.
Total (lines 2-12)	13.	212,500	231,240	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:									
Renovation	14.	0		0				0	14.
New Construction	15.	0		0		0		0	15.
Other	16.	212,500	231,240	0		0		0	16.
Total (lines 14-16, must equal line 13)	17.	212,500	231,240	0	0	0	0	0	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 2026 \$ -

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

		<u>A.</u>	<u>B.</u>
		<u>Maintenance</u>	<u>Unrestricted</u>
		<u>and Operation</u>	<u>Capital Outlay</u>
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$ 3,878,200	\$ 3,878,200	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 248,770		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 248,770	0	248,770
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		799,869	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 4,678,069	
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)			\$ 248,770

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

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>408,731</u>
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 2025 Capital Expenditures (line 1 + 2)	\$ <u>408,731</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>408,731</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>408,731</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>391,317</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>17,414</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>78,043</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: _____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ <u>248,770</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>344,227</u></u>

(1) The amount budgeted on page 4, line 10 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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of
adopted by the Governing Board on,
Cathy Shull

Red Rock Elementary School District, Pinal County for fiscal year 2026 was officially
July 2, 2025, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District Office, telephone 5206821321 during normal business hours.

Luis Vargas

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM		
Attending	421.9611	401.1162	401.1162		
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2026 (budget year) 55,052	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8276	1.7541	2. Average salary of all teachers employed in FY 2025 (prior year) 53,709	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000	3. Increase in average teacher salary from the prior year 1,343	
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	4. Percentage increase 3%
Maintenance & Operation Fund	4,678,069	0	4,678,069	Comments on average salary calculation (Optional):	
Classroom Site Fund	537,498	0	537,498		
Unrestricted Capital Outlay Fund	344,227	0	344,227		

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	1,783,928	1,613,680	80,000	55,000	1,863,928	1,668,680	-10.5%
2000 Support Services							
2100 Students	75,000	75,000	60,000	60,000	135,000	135,000	0.0%
2200 Instructional Staff	60,000	60,000	16,500	16,500	76,500	76,500	0.0%
2300, 2400, 2500 Administration	605,000	535,000	149,500	144,500	754,500	679,500	-9.9%
2600 Oper./Maint. of Plant	65,000	65,000	531,000	486,000	596,000	551,000	-7.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	126,441	126,441	0	0	126,441	126,441	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	2,715,369	2,475,121	837,000	762,000	3,552,369	3,237,121	-8.9%
200 and 300 Special Education							
1000 Instruction	940,000	940,000	66,000	66,000	1,006,000	1,006,000	0.0%
2000 Support Services							
2100 Students	0	0	152,500	152,500	152,500	152,500	0.0%
2200 Instructional Staff	0	0	6,000	6,000	6,000	6,000	0.0%
2300, 2400, 2500 Administration	110,000	110,000	6,500	6,500	116,500	116,500	0.0%
2600 Oper./Maint. of Plant	0	0	1,000	1,000	1,000	1,000	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	1,050,000	1,050,000	232,000	232,000	1,282,000	1,282,000	0.0%
400 Pupil Transportation	95,000	95,000	31,000	31,000	126,000	126,000	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	65,000	32,948	25,000	0	90,000	32,948	-63.4%
Budgeted Expenditures	3,925,369	3,653,069	1,125,000	1,025,000	5,050,369	4,678,069	-7.4%

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

CTD number 110405000
Version Adopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,050,369	4,678,069	(372,300)	-7.4%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	539,520	537,498	(2,022)	-0.4%
Federal Projects	436,449	436,449	0	0.0%
State Projects	100,000	100,000	0	0.0%
Unrestricted Capital Outlay	408,731	344,227	(64,504)	-15.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	15,000	1,000	(14,000)	-93.3%
Bond Building	0	0	0	0.0%
Food Service	315,000	325,000	10,000	3.2%
Other	157,000	274,000	117,000	74.5%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	1,282,000	1,282,000
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	1,282,000	1,282,000

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		6	6	1 to 66.9
Teachers		23	23	1 to 17.4
Other		0	0	1 to
Subtotal	0	29	29	1 to 13.8
Classified --				
Managers, supervisors, directors		2	2	1 to 200.6
Teachers aides		25	25	1 to 16.0
Other		6	6	1 to 66.9
Subtotal	0	33	33	1 to 12.2
TOTAL	0	62	62	1 to 6.5
Special education --				
Teacher		4	4	1 to 25.0
Staff		14	14	1 to 5.0

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

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2026 TNT Base Limit	<u>\$ 0</u>	
FY 2026 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary property tax rate
5.	Dropout prevention (from page 1, line 27)	<u>0</u>	related to budgeted
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	expenditures
7.	Small school adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	
Adjustments for FY 2025 Expenditures			
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2025 Total actual expenditures for programs above	\$ <u>0</u>	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	<u>\$ 0</u>	
9.	Small school adjustment		
a.	FY 2025 final budget for small school adjustment	\$ <u>0</u>	
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	<u>\$ 0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	<u>\$ 0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 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 2026 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 2026 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>\$ 0</u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	<u>\$ 0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	<u>\$ 0</u> (2)	

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

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

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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	3,020,869	2,945,307	320,579	0	0	0	(57,552)	149,669	45,191	208,011
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	3,719,151	231,752	12,977	0	0	0	14,709	441,059	242,334	225,790
(b) FY 2025 expenditures and other financing uses	4,250,500	391,317	34,353	0	0	0	13,762	449,423	297,267	400,659
3. Estimated FY 2025 ending fund balance	2,489,520	2,785,742	299,203	0	0	0	(56,605)	141,305	(9,742)	33,142
(a) Nonspendable	0	0	0	0	0	0	0	141,305	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	2,489,520	2,785,742	299,203	0	0	0	(56,605)	0	(9,742)	9,742
(f) Total (amount must agree to line 3 above)	2,489,520	2,785,742	299,203	0	0	0	(56,605)	141,305	(9,742)	9,742
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	(56,605)	0	(9,742)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	1,689,651	2,768,328		0				51,208	0	
(c) Planned to be spent in FY 2026	799,869	17,414	299,203	0	0	0	0	90,097	0	9,742
(d) Maintained for spending after FY 2026	0	0	0	0	0	0	0	0	0	0
(e) Total (amount must agree to line 3 above)	2,489,520	2,785,742	299,203	0	0	0	(56,605)	141,305	(9,742)	9,742

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less OR more than 1.0 mile	\$ 2.95
More than 0.5 mile through 1.0 mile	\$ 2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLBC TNT rate memorandum)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$ 842.00

District Information

Student Information Systems (SIS) Vendor	SELECT from Dropdown Tyler Technologies (Tyler SIS v14)	
Accounting Information System	Infinite Visions	N/A
Bookstore Cash Receipting System	N/A	
UCO Fund Type	General	

Unweighted student count

All districts must complete lines 1 through 6 below.
 Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSAS5 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM	2,350	398,766	0.0000	421,961
2. FY 2025 100th-Day ADM				401,162
Current Year ADM (A.R.S. §§15-943 and 15-808)	PSD	K-8	9-12	Total
3. FY 2026 Estimated non-AOI student count	2,350	398,766	0.0000	401,162
4. FY 2026 Estimated AOI full-time student count		0.0000	0.0000	0.0000
5. FY 2026 Estimated AOI part-time student count		0.0000	0.0000	0.0000
6. Total FY 2026 estimated student count	2,350	398,766	0.0000	401,162

Check box for Type 03 district

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	7,580	0.0000	0.0000
8. K-3	164,315	0.0000	0.0000
9. K-3 (Reading)	164,315	0.0000	0.0000
10. HI	1,000	0.0000	0.0000
11. MD-R, A-R, and SID-R	20,750	0.0000	0.0000
12. MD-SC, A-SC, and SID-SC	4,500	0.0000	0.0000
13. MD-SSI	0.0000	0.0000	0.0000
14. OL-R	0.0000	0.0000	0.0000
15. OL-SC	0.4900	0.0000	0.0000
16. P-SD	0.0000	0.0000	0.0000
17. DD*, ED, MIID, SLD, SLI*, and OHI	65,465	0.0000	0.0000
18. ED-P	1,000	0.0000	0.0000
19. MOID	0.0000	0.0000	0.0000
20. VI	0.0000	0.0000	0.0000
21. FRPL	173,050	0.0000	0.0000
22. G	48,970	0.0000	0.0000
23. Total Add-on Count (lines 7 through 22)	651,435	0.0000	0.0000

*School aged students only

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

1. <input type="checkbox"/> K-8 9-12	Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2. <input type="checkbox"/>	Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)
3. Adjusted FY 2026 Base Level Amount	\$5,013.00
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$18,000.00
6. FY 2024 actual federal audit expenditures from all funds	\$0.00
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$18,000.00

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

1. FY 2025 Approved Daily Route Miles	143.00
2. Number of Eligible Students Transported in FY 2025	34.00
3. FY 2025 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2025 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	0.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	\$0.00
b. K-8	\$0.00
c. 9-12	\$0.00
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	
Assessed property valuations	
8. 2025 Primary net assessed valuation (AV)	\$58,290,627
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	
11. 2025 Government Property Lease Excise Tax assessed valuation	

Budget balance carryforward (A.R.S. §15-943.01)	
12. Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$4,250,500.00
14. FY 2025 M&O Fund actual expenditures (if any) for:	
a. Special Program Overrides	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):	
16. FY 2026 Impact Aid revenues	
17. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18. Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	
19. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20. FY 2025 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):	
21. <input type="checkbox"/>	Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.
22. Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and E)	FY
23. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):	
Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.	
24. Base year - the fiscal year before the other district began to offer instruction	FY
25. Base year attending ADM grades 9-12	
26. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27. Tuition received in base year	
28. Tuition received in fiscal year after base year	
29. <input type="checkbox"/>	Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450
30. Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)	
31. Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)	

Type 03 district information

1. High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
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Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. <input type="checkbox"/>	Check box if the district offers instruction in grades 9-12. Accommodation districts only. Only accommodation districts with a student count of more than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of more than 100 in grades 9-12, should complete lines 2 through 4.
2. Maintenance & Operation (M&O) Fund FY 2025 ending cash balance	
3. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	
4. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

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 0001-99999				
Support Level Weight	1.559	1.688	1.399	1.559
Student Count 100000-499999				
Student Count Constant	500,000	500,000	500,000	500,000
Student Count	-0.0000	0.0000	398,7662	0.0000
Difference	-0.0000	0.0000	398,7662	0.0000
Weight Adjustment Factor	0.0000	0.0000	0.0000	0.0000
Support Level Weight Increase	-0.0000	0.0000	0.0000	0.0000
Support Level Weight	1.559	1.688	1.399	1.559
Adjusted Support Level Weight	0.0000	0.0000	1.399	0.0000
Student Count 500000-999999				
Student Count Constant	600,000	600,000	600,000	600,000
Student Count	-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	0.0000
Support Level Weight Increase	0.0000	0.0000	0.0000	0.0000
Support Level Weight	1.559	1.688	1.399	1.559
Adjusted Support Level Weight	0.0000	0.0000	0.0000	0.0000
Student Count 600000 or More				
Support Level Weight			1.133	1.258
Career Technical Education Districts				
Support Level Weight (A.R.S. §15-943.02)				1.239

Other calculations

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

K-3	\$ 41,422.47
K-3 Reading	\$ 22,948.44

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): 001 - 99,999		
DAA per Student Count	\$ 463.81	\$ 712.87
2. FY 2026 Student Count (2025 ADM): 100,000 - 499,999		
a. Student Count Constant	500,000	500,000
b. Student Count	-375,762	0.0000
c. Difference	124,238	0.0000
d. Weight Adjustment Factor	0.0000	0.0000
e. Support Level Weight Increase	0.0000	0.0000
f. Support Level Weight	1.559	1.688
g. Adjusted Support Level Weight	0.0000	0.0000
h. Support Level Amount	\$ 474.47	\$ 494.39
i. DAA per Student Count	\$ 463.81	\$ 694.00
3. FY 2026 Student Count (2025 ADM): 500,000 - 999,999		
a. Student Count Constant	600,000	600,000
b. Student Count	-0.0000	0.0000
c. Difference	-0.0000	0.0000
d. Weight Adjustment Factor	0.0000	0.0000
e. Support Level Weight Increase	0.0000	0.0000
f. Support Level Weight	1.559	1.688
g. Adjusted Support Level Weight	0.0000	0.0000
h. Support Level Amount	\$ 474.47	\$ 494.39
i. DAA per Student Count	\$ 463.81	\$ 694.00
4. FY 2026 Student Count (2025 ADM): 600,000 or More and Career Technical Education Districts		
DAA per Student Count	\$ 549.43	\$ 690.36

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

1. General Budget Limit (GBL) (from FY 2025 revised budget, line 11)	\$ 5,050,369.00
2. Adjustments to the GBL (from FY 2025 BUDG75; amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 5,050,369.00
4. Budgeted M&O expenditures (from FY 2025 latest revised budget, page 1, line 30, Total Budget Year Column)	\$ 5,050,369.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 5,050,369.00
7. Loss of the Adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 0.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 APR; amount will be estimated for budget adoption)	\$ 4,250,900.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 799,469.00

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

	FY 2025 Budget	Actual	Unexpended Budget
10. FY 2025 Actual expenditures:			
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Encroachment	\$ 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	\$ 0.00	\$ 0.00
11. Budget Balances after deductions (If negative, the district does not have any budget balance to carry forward.)	\$ 0.00	\$ 0.00	\$ 799,469.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)	\$ 0.00	\$ 0.00	\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8h)	\$ 0.00	\$ 0.00	\$ 799,469.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2025	\$ 0.00	\$ 0.00	\$ 0.00
b. Actual Budget Balance Carryforward	\$ 0.00	\$ 0.00	\$ 0.00
c. Remaining M&O cash balance	\$ 0.00	\$ 0.00	\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14, or	\$ 0.00	\$ 0.00	\$ 0.00
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	\$ 0.00	\$ 0.00	\$ 0.00
c. 1% to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	\$ 0.00	\$ 0.00	\$ 0.00
d. Result (line 15 a plus line 15 c)	\$ 0.00	\$ 0.00	\$ 0.00
e. The lesser of line 15 a or 15 d	\$ 0.00	\$ 0.00	\$ 0.00

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

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

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2006. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2026, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$30,000 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 3a). For purposes of small school adjustment, the FY 2026 student count is the 2025 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:	
a. Phase-down base	\$ 150,000.00
b. FY 2026 K-8 student count	0.0000
c. Small school student count limit	125.0000
d. Student count above the small school limit	0.0000
e. Adjusted Support Level Weight (See Table 1 at 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	\$ 150,000.00
b. FY 2026 9-12 student count	0.0000
c. Small school student count limit	100.0000
d. Student count above the small school limit	0.0000
e. Adjusted support level weight (See Table II at right for calculation)	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. §15-971B(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 2006, should refer to the section above.

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

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:	
a. FY 2026 K-8 student count	0.0000
b. Small school student count limit	125.0000
c. Student count above the small school limit	0.0000
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	0.00
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 2026 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	0.0000
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	0.00
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. §15-971B(2)(a).	\$ 0.00
4. Allowable Small School Adjustment, subject to an election (line 1 b 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%	\$ 0.00
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	that year factor
9. BSL adjustment for the second year after the base year	second year factor
10. BSL adjustment for the third year after the base year	third year factor
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 \$600,000 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 \$125,000 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 29)	\$ 0.00
5. Adjunctive 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

Red Rock Elementary School District
Basic Calculations For Equalization Assistance

Grade Levels	Is Small Isolated School District - Not Included							District Page: 1 of 5
	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	2,350	0.0000	0.0000	1,450	3,4075	0.0000	0.0000	
K-3/E	398,7662	0.0000	0.0000	1,3084	521,7457	0.0000	0.0000	
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Regular Education Unweighted ADM	401,1162	0.0000	0.0000					
Total of Unweighted ADM			401,1162					
Regular Education Weighted ADM					525,1532	0.0000	0.0000	
Total of Weighted ADM							525,1532	

Add Ons	Is Small Isolated School District - Not Included							District Page: 2 of 5
	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	7,580	0.0000	0.0000	0.1150	0.8717	0.0000	0.0000	
K-3	164,3150	0.0000	0.0000	0.0600	9,8599	0.0000	0.0000	
K-3 (Reading)	164,3150	0.0000	0.0000	0.0400	6,5726	0.0000	0.0000	
HE	1,000	0.0000	0.0000	4,7710	0.0000	0.0000	0.0000	
MD-R, A-R, SID-R	20,7500	0.0000	0.0000	6,0240	124,9980	0.0000	0.0000	
MD-SC, A-SC, SID-SC	4,500	0.0000	0.0000	5,9880	26,9460	0.0000	0.0000	
MD-SN	0.0000	0.0000	0.0000	7,9470	0.0000	0.0000	0.0000	
OE-R	0.0000	0.0000	0.0000	3,1580	0.0000	0.0000	0.0000	
OI-SC	0.4900	0.0000	0.0000	6,7730	3,3188	0.0000	0.0000	
F-SD	0.0000	0.0000	0.0000	3,5950	0.0000	0.0000	0.0000	
DD, ED, MHI, SLI, SLI, OH	65,4650	0.0000	0.0000	6,2500	19,1158	0.0000	0.0000	
ED-P	1,000	0.0000	0.0000	4,8220	4,8220	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	173,0500	0.0000	0.0000	0,0220	3,8071	0.0000	0.0000	
G	48,9700	0.0000	0.0000	0,0070	0,3428	0.0000	0.0000	
Group B - Add On Unweighted ADM	651,4350	0.0000	0.0000					
Total Unweighted Group B Add On			651,4350					
Group B - Add On Weighted ADM					265,4246	0.0000	0.0000	
Total Weighted Group B Add On							265,4246	

Red Rock Elementary School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District - Not Included						District Page: 2 of 5
Calculation For Base Support Level	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM			
Regular Education Weighted ADM		525,1532	0.0000			0.0000
Group B - Add On Weighted ADM	+	265,4246	0.0000	+		0.0000
Total ADM	=	790,5778	0.0000	=		0.0000
AOI Funding Factor	x	1,0000	x	0,9500	x	0,8500
Weighted ADM	=	750,5778	=	0.0000	=	0.0000
Total Weighted ADM						750,5778
Base Level Amount (FY26)					x	\$5,913,000
Total Weighted ADM x Base Level Amount						\$3,662,386.69
Calculated Teachers Experience Index (FY25)	1,0000					
Applied Teachers Experience Index (FY26)				x		1,0000
<i>(1,0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$3,662,386.69
Base Support Level Adjustments						
Adult Service Expense	+	\$18,000.00				
Increase for Tuition Loss Adjustment	+	\$0.00				
Increase for Student Revenue Loss Phase-Down	+	\$0.00				
Adjustment for Remote Instructional Time calculated by AIE	+	\$0.00				
CTED 9th Grade Funding Adjustment	+	\$0.00				
CTED Continuation 15th Grade Funding Adjustment	+	\$0.00				
Total Base Support Level Adjustments						\$18,000.00
Adjusted Base Support Level						\$3,680,386.69

Red Rock Elementary School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District - Not Included						District Page: 3 of 5
Calculation Transportation Support Level (TSL)						
(Minus Eligible Students, Bus Passes and Bus-Tokens)						
Approved Daily Route Miles						\$3,680,386.69
Eligible Students Transported (FY25)	34.00					\$0.00
Daily Route Miles Per Eligible Student (FY25)	4,2059					\$0.00
Total Approved Daily Route Miles	143.00					\$85,044.96
State Support Level Per Route Mile	x	\$2.95				\$3,765,431.65
Instruction Days	x	180				
To and From School Support Level		\$75,915.00				\$3,680,386.69
Activity Trip Support Level	x	\$3,117.96				\$0.00
Handicapped Extended School Year Mileage (FY25)	0.00					\$0.00
State Support Level Per Route Mile	x	2.95				\$3,878,200.66
Handicapped Extended School Year Support Level		\$0.00				
Annual Expenditures For:						
Bus Passes	\$0.00	\$0.00				\$3,765,431.65
Bus Tokens	\$0.00	\$0.00				
Districts (FY25)	\$0.00	\$0.00				
FY26 Transportation Support Level (TSL)						\$3,765,431.65
Calculation For Transportation Revenue Control Limit (TRCL)						
FY25 Transportation Revenue Control Limit (TRCL)						\$197,813.77
Change:						
FY26 TSL	\$85,044.96					
FY25 TSL	\$65,805.77					
Difference:	\$19,239.19					
Preliminary FY26 TRCL						\$217,052.96
120% of FY26 TRCL						\$102,053.65
FY26 Transportation Revenue Control Limit (TRCL)						\$197,813.77

Red Rock Elementary School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District - Not Included						District Page: 4 of 5
District Additional Assistance (DAA) Calculations						
FY25 District ADM	PSD	2,350	K-3	398,7662	9-12	0.0000
DAA Per ADM		\$549.44		\$620.61		\$0.00
Preliminary DAA		\$1,291.21		\$247,478.29		\$0.00
<i>(For Type 03 High School Only, Per Student Count Factor at 50%)</i>						\$0.00
DAA Growth Factor						
FY25 District ADM		401,1162				
FY24 District ADM	/	421,9611				
FY26 Calculated DAA Growth Factor	=	0.9506				
FY26 Applied DAA Growth Factor	x	1.0000000000	x	1.0000000000	x	1.0000000000
<i>(1,0000 or Calculated DAA Growth Factor if greater than 1.05, use 1 plus 50% of growth)</i>						
District DAA		\$1,291.21	\$247,478.29	\$0.00	\$0.00	\$248,769.50
DAA For High School Textbooks						
FY25 District High School ADM						0.0000
Support Level Amount For Textbooks					x	\$84.93
DAA For High School Textbooks						\$0.00
Pre-Adjusted DAA Base Allocation						
Type 03 Transported 9-12		\$248,769.50				\$0.00
Total DAA Adjustments		\$0.00				\$0.00
Adjusted FY26 DAA Base Allocation		\$248,769.50				\$248,769.50

Red Rock Elementary School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District - Not Included						District Page: 5 of 5
Equalization Base for Lesser of DSL/RCL						
PSD-8	Weighted ADM	525,1532	Percentage	100.0000000000%	Lesser of DSL or RCL	\$3,765,431.65
9-12		0.0000		0.0000000000%		\$0.00
Total		525,1532				\$3,765,431.65
Equalization Assessed Valuation						
Primary Assessed Valuation 1 (NAV1)	PSD-8		9-12			Total
Primary Assessed Valuation 2 (NAV2)		\$58,290,627.00				\$58,290,627.00
SRP Assessed Valuation		\$0.00				\$0.00
GP/ET Assessed Valuation		\$0.00				\$0.00
Equalization Assessed Valuation		\$58,290,627.00				\$58,290,627.00
Qualifying Tax Rate	x	1.5660000000	x	1.5660000000		100
FY26 Qualifying Levy		\$909,683.52		\$909,683.52		\$1,819,367.04
Calculation of Equalization Assistance						
DSL/RCL Allocation	PSD-8	\$3,765,431.65	9-12			\$0.00
Adjusted CV DAA Base Allocation	+	\$248,769.50	+	\$0.00		\$248,769.50
FY26 Equalization Base		\$4,014,201.15				\$4,014,201.15
FY26 Applied Qualifying Levy	-	\$909,683.52	-	\$0.00		\$909,683.52
FY26 Equalization Assistance		\$3,104,517.63				\$3,104,517.63