



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

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed June 18, 2025
Adopted July 2, 2025
Revised December 9, 2025

Date

District website link of posted budget

https://www.redrockschools.com/business

Signature lines for Superintendent and Business Manager

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by December 9, 2025

Superintendent signature: Peter Dwyer
Business Manager signature: Cathy Shull

District contact employee: Cathy Shull

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

Revenues and property taxation

Table with 2 columns: Description, Amount. Rows include Total budgeted revenues for fiscal year 2025 (\$5,500,000) and Estimated revenues by source for fiscal year 2026 (Local, Intermediate, State, Federal, TOTAL).

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

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

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

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

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2026, Average salary of all teachers employed in FY 2025, Increase in average teacher salary, and Percentage increase.

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

Instructions	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		
Expenditures											
100 Regular Education											
1000 Instruction	1.	28.00	25.00	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	2.00	85,000	20,000	20,000	10,000	4,000	144,000	139,000	-3.5%
2500 Central Services	6.	3.00	3.00	160,000	50,000	50,000	20,000	4,000	324,000	284,000	-12.3%
2600 Operation & Maintenance of Plant	7.	2.00	2.00	55,000	10,000	330,000	15,000	1,000	596,000	411,000	-31.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3.00	4.00	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	40.50	1,951,804	523,317	520,000	78,000	24,000	3,552,369	3,097,121	-12.8%
200 and 300 Special Education											
1000 Instruction	15.	2.00	24.00	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	1.50	0	0	150,000	1,500	1,000	152,500	152,500	0.0%
2200 Instructional Staff	17.	0.00	0.50	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	27.00	850,000	200,000	225,000	5,000	2,000	1,282,000	1,282,000	0.0%
400 Pupil Transportation	25.	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	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	0.50	5,000	2,627		14,321		90,000	21,948	-75.6%
Budgeted expenditures (lines 14, and 24-29)	30.	68.50	68.00	2,876,804	750,944	760,000	112,321	27,000	5,050,369	4,527,069.00	-10.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									311,235	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	68.50	68.00	2,876,804	750,944	760,000	112,321	27,000	5,050,369	4,838,304	-4.2%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	1,282,000	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	Instructions	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.	453,816	90,763					526,020	544,579	3.5%
2100 Support services - students	2.	10,978	2,196					12,000	13,174	9.8%
2200 Support services - instructional staff	3.			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 Ooerations	6.							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.	464,794	92,959	1,500	0	0	0	539,520	559,253	3.7%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								0	
Total budget limit expenditures (lines 10-11)	11.	464,794	92,959	1,500	0	0	0	539,520	559,253	3.7%

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.	428,129
Unexpended Budget Balance (line 12 minus 13)	14.	111,391
Interest earned in the Classroom Site Fund in FY 2025	15.	6,673
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	441,189
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	559,253

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions	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	
1.	Unrestricted Capital Outlay Override (1)	0	0		0				0	0	0.0%
2.	Unrestricted Capital Outlay Fund 610 (6)										
2.	1000 Instruction	0	75,000		20,000				120,000	95,000	-20.8%
3.	2000 Support Services										
3.	2100, 2200 Students and Instructional Staff	0	20,000	2,000	9,000				45,244	31,000	-31.5%
4.	2300, 2400, 2500, 2900 Administration	0		20,000	15,000		0	7,000	46,000	42,000	-8.7%
5.	2600 Operation & Maintenance of Plant	0		0	65,000			10,987	95,987	75,987	-20.8%
6.	2700 Student Transportation	0		0	10,740			0	15,000	10,740	-28.4%
7.	3000 Operation of Noninstructional Services (5)	0		1,000	18,000			0	19,000	19,000	0.0%
8.	4000 Facilities Acquisition and Construction	0		0	30,000			47,068	60,000	77,068	28.4%
9.	5000 Debt Service					5,000	2,500		7,500	7,500	0.0%
10.	Budgeted expenditures (lines 2-9)	0	95,000	23,000	167,740	5,000	2,500	65,055	408,731	358,295	-12.3%
11.	Maintained for spending after FY 2026 (budgeted carryforward)									0	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	95,000	23,000	167,740	5,000	2,500	65,055	408,731	358,295	-12.3%

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	\$ <u>5,000</u>
6642 Textbooks	<u>1,500</u>
6643 Instructional Aids	<u>88,500</u>
673X Furniture and Equipment	<u>100,000</u>
673X Vehicles	<u>0</u>
673X Tech Hardware & Software	<u>67,740</u>

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

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

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

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
Expenditures	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	408,731	358,295	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				0	14.
New Construction	15.	0	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)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 3,670,181	\$ 3,670,181	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 248,776		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 248,776		248,776
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		1,115,265	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)			
(a) State aid supplement		31,274	
(b) Onetime district additional assistance supplement		11,485	
(c) Onetime FRPL group B weight supplement		10,099	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 4,838,304	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 248,776

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

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

Instructions English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	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%

Summary of School District Revised Expenditure Budget

CTD number 110405000
Version Revised #1

I certify that the budget of Red Rock Elementary School District, Pinal County for fiscal year 2026 was officially revised by the Governing Board on, December 9, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Cathy Shull at the District Office, telephone 5206821321 during normal business hours. Luis Vargas
President of the Governing Board

Instructions

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	55,052
Attending	421.9611	401.1268	368.9579	2. Average salary of all teachers employed in FY 2025 (prior year)	53,709
2. Tax Rates:				3. Increase in average teacher salary from the prior year	1,343
		Prior FY	Est. Budget FY	4. Percentage increase	3%
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8276	1.7541	Comments on average salary calculation (Optional):	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		4,527,069	311,235	4,838,304	
Classroom Site Fund		559,253	0	559,253	
Unrestricted Capital Outlay Fund		358,295	0	358,295	

	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	346,000	596,000	411,000	-31.0%
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	622,000	3,552,369	3,097,121	-12.8%
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	7,627	25,000	14,321	90,000	21,948	-75.6%
Budgeted Expenditures	3,925,369	3,627,748	1,125,000	899,321	5,050,369	4,527,069	-10.4%

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

CTD number 110405000
Version Revised #1

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,050,369	4,527,069	(523,300)	-10.4%
Instructional Improvement	20,000	20,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	539,520	559,253	19,733	3.7%
Federal Projects	436,449	296,376	(140,073)	-32.1%
State Projects	100,000	5,000	(95,000)	-95.0%
Unrestricted Capital Outlay	408,731	358,295	(50,436)	-12.3%
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	15,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	315,000	315,000	0	0.0%
Other	157,000	113,000	(44,000)	-28.0%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	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 62
Teachers		23	23	1 to 16
Other		0	0	1 to
Subtotal	0	29	29	1 to 13
Classified --				
Managers, supervisors, directors		2	2	1 to 185
Teachers aides		25	25	1 to 15
Other		6	6	1 to 62
Subtotal	0	33	33	1 to 11
TOTAL	0	62	62	1 to 6
Special education --				
Teacher		4	4	1 to 25
Staff		14	14	1 to 5

District name Red Rock Elementary School District

CTD number 110405000

Instructions

Version Revised #1

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> </u>
3.	Adjusted FY 2026 TNT Base Limit	\$	<u><u>0</u></u>

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

FY 2026 Budgeted Expenditures

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

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2025 Total actual expenditures for programs above	\$	<u> </u>
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>
9.	Small school adjustment		
a.	FY 2025 final budget for small school adjustment	\$	<u> </u>
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	<u>0</u>
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u>0</u>
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>

12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>

Calculations for Truth in Taxation Notice

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

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

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

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.

Instructions	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	3,023,211	2,945,307	298,573	0	0	0	(57,552)	149,669	56,032	230,011
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	4,165,289	272,718	28,414	0	0	0	16,638	442,511	312,505	738,005
(b) FY 2025 expenditures and other financing uses	3,943,784	395,709	27,102	0	0	0	13,762	428,129	345,271	771,233
3. Estimated FY 2025 ending fund balance	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	7,212	164,051	23,360	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	3,244,716	2,822,316	299,885	0	0	0	(61,888)	0	(94)	196,783
(f) Total (amount must agree to line 3 above)	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	(61,888)	0	(94)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	2,138,131	2,809,294		0				0	0	
(c) Planned to be spent in FY 2026	795,350	13,022	0	0	0	0	0	164,051	23,360	196,783
(d) Maintained for spending after FY 2026	311,235	0	299,885	0	0	0	7,212	0	0	0
(e) Total (amount must agree to line 3 above)	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783

Instruction	Data entry sheet
FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901), as amended by Laws 2025, Ch. 242, §6)	\$ 8,113,26
State Support Level for Rural Mills (A.R.S. §15-945), as amended by Laws 2025, Ch. 242, §7)	
0.5 mile or less OR more than 1.0 mile	\$ 1,017
More than 1.0 mile through 1.5 mile	\$ 2,47
Qualifying Tax Rate for elementary or secondary CTE/ds (see 0.05) (A.R.S. §14-1276, as amended by Laws 2025, Ch. 242, §6)	1,906
Classroom Size Fund Allocation (March 24, 2025, J.B.C. CSF estimates memorandum)	\$ 622,00

District Information

Student Information Systems (SIS) Vendor	<u>SELECT from dropdown</u>	
Accounting Information System	<u>Infinite Vision</u>	<u>N/A</u>
Bookstore Cash Receipting System	<u>N/A</u>	
AV/IT Fund Type	<u>General</u>	

Unweighted student count
 All districts must complete lines 1 through 6 below.
 Prior year ADM amounts (line 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-901. Estimated current year ADM (line 3) through 6 is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSAS1 tab, page 2.

Fiscal Year ADM (A.R.S. §15-901 and 15-904)	FY20	R-0	9-12	Total
1. FY 2024 10th-day ADM	2,150	598,778	0.0000	401,128
2. FY 2023 10th-day ADM				
3. FY 2025 Estimated non-ACH student count	2,900	566,079	0.0000	566,079
4. FY 2025 Estimated ACH full-time student count		0.0000	0.0000	0.0000
5. FY 2025 Estimated ACH part-time student count		0.0000	0.0000	0.0000
6. Total FY 2025 estimated student count	2,900	566,079	0.0000	566,079

Check box for Type 03 district

Student count by category
 Student counts used to calculate the Group B weighted adjustment count used in calculating the Base Support Level.

	Non-ACH Student Count	ACH Full-Time Student Count	ACH Part-Time Student Count	Other Student Count
7. EL	12,466			
8. EL	1,610			
9. K-1-Headstart	11,000			
10. K-1	1,000			
11. K-1-Headstart	10,000			
12. K-1-Headstart	10,000			
13. K-1-Headstart	10,000			
14. K-1-Headstart	10,000			
15. K-1-Headstart	10,000			
16. K-1-Headstart	10,000			
17. K-1-Headstart	10,000			
18. K-1-Headstart	10,000			
19. K-1-Headstart	10,000			
20. K-1-Headstart	10,000			
21. K-1-Headstart	10,000			
22. K-1-Headstart	10,000			
23. K-1-Headstart	10,000			
24. K-1-Headstart	10,000			
25. K-1-Headstart	10,000			
26. K-1-Headstart	10,000			
27. K-1-Headstart	10,000			
28. K-1-Headstart	10,000			
29. K-1-Headstart	10,000			
30. K-1-Headstart	10,000			
31. K-1-Headstart	10,000			
32. K-1-Headstart	10,000			
33. K-1-Headstart	10,000			
34. K-1-Headstart	10,000			
35. K-1-Headstart	10,000			
36. K-1-Headstart	10,000			
37. K-1-Headstart	10,000			
38. K-1-Headstart	10,000			
39. K-1-Headstart	10,000			
40. K-1-Headstart	10,000			
41. K-1-Headstart	10,000			
42. K-1-Headstart	10,000			
43. K-1-Headstart	10,000			
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45. K-1-Headstart	10,000			
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93. K-1-Headstart	10,000			
94. K-1-Headstart	10,000			
95. K-1-Headstart	10,000			
96. K-1-Headstart	10,000			
97. K-1-Headstart	10,000			
98. K-1-Headstart	10,000			
99. K-1-Headstart	10,000			
100. K-1-Headstart	10,000			

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

1. <input type="checkbox"/> 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	\$5,113,26
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report of actual TEI is less than 1,0000 (see 1.0000)(A.R.S. Section 15-944E)	0.0000
5. FY 2024 actual non-federal state expenditures from all funds (A.R.S. Section 15-914.01)	\$18,000,000
6. FY 2024 actual federal state expenditures from all funds	0.00
7. FY 2024 actual state capital expenditures from all funds (see also line 6)	\$18,000,000

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

1. FY 2025 Annual Daily Route Miles	141,37
2. Number of Eligible Student Transportation FY 2024	30,00
3. FY 2025 Annual Expenditures for Bus Drivers	30,00
4. FY 2025 Annual Expenditures for Bus Drivers	30,00
5. Actual Route Miles traveled in full and partial days 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. §15-963.0)	
2. P-12	
3. P-12	
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97. P-12	
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99. P-12	
100. P-12	

Assessed property valuations

8. 2024 Primary and assessed valuation (AV)	405,016,808
9. 2024 Primary and assessed valuation (AV)	
10. 2024 State House Project (SHP) valuation	
11. 2024 Government Property Lease Revenue Tax assessed valuation	

Budget balance carryforward (A.R.S. §15-943.04)

12. Encumbrances to the General Fund (from FY 2025 BUDGETS, base blank for budget adjustment)	\$8,680,000
13. FY 2025 M&O Fund annual expenditures (from FY 2025 APR, amount will be estimated for budget adoption)	\$3,945,794,000
14. FY 2025 M&O Fund annual expenditures (if any) less: <ul style="list-style-type: none"> 1. Special Program Overlay 2. Educational (A.R.S. §15-910) 3. Educational (A.R.S. §15-910) 4. Joint Center and Technical Education and Vocational Education Center (A.R.S. §15-910.01) 5. Performance (A.R.S. §15-910) 	
15. Budget Balance Carryforward transferred to the School Operating Fund (if any)	

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-968.0)

16. FY 2025 Impact Aid revenues	
17. District Aid revenue (distributed in FY 2026 to the Impact Aid Revenue Board Data Services Fund for principal and interest payments)	
18. District Aid revenue (distributed in FY 2026 to the M&O Fund to provide cash for the 2024-25 difference)	
19. District Aid revenue (distributed in FY 2026 to the M&O Fund to provide cash for the 2024-25 difference)	
20. FY 2025 Impact Aid cash balance in the Impact Aid Fund	

Districts operating under the provision 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 phrase does limit for an override election pursuant to A.R.S. §15-481, is shown in the appropriate section of the Calculation page. If this box is checked, the district must complete line 22 below.	
22. The fiscal year that the district received the applicable small school adjustment (A.R.S. §15-949 C and D). For multiple districts that qualify for a phase down from K-8 to K-5, list each year from 1994 to the first year that the district received the applicable small school adjustment as recorded in A.R.S. §15-949 (B)(3)(a).	FY

Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)
 Only complete this section if the district receives less revenue 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.

23. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
24. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
25. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
26. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
27. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
28. Districts meeting BSA adjustment due to tuition loss (A.R.S. §15-954 and 15-962.01)	
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. §15-480	
30. Additional number of retirement employees lost in the current year after the base year (Type 03 districts only)	
31. Additional number of retirement employees lost in the base year after the base year (Type 03 districts only)	

Type 03 district information

1. Total school student count computed by district of residence to district of attendance (A.R.S. §15-961.0)	
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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 an 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 2-4 below.	
2. Maintenance & Operation (M&O) Fund FY 2025 ending cash balance	
3. 10% of the FY 2024 RC, calculated using the district 2022 ADM	
4. 10% of the FY 2024 RC, calculated pursuant to A.R.S. Section 15-482.B	

