



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	<u>23-Jun-25</u>
Adopted	<u>July 14, 2025</u>
Revised	<u>May 11, 2026</u>
	Date

District website link of posted budget <https://www.pomereneschool.org/administrave-office>

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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 May 15, 2026.
Date

Superintendent signature

Business Manager signature

Michael Sherman

Cheri Shull

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: _____

Telephone: _____ Email: _____

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>993,759</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ _____
Intermediate	2000	\$ _____
State	3000	\$ _____
Federal	4000	\$ _____
TOTAL		\$ <u>0</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>4.1134</u>	<u>4.1134</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>1,402,946</u>	\$ <u>100,000</u>	\$ <u>1,502,946</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>63,478</u>	\$ <u>158,179</u>	\$ <u>221,657</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>138,968</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>1,863,571</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>46,780</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>47,704</u>
3. Increase in average teacher salary from the prior year	\$ <u>(924)</u>
4. Percentage increase	<u>-2%</u>

Comments on average salary calculation (Optional): teacher average salary does not include CSF base. We had a teacher retire last year and hired a new 1st year teacher.

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.	7.75	444,574	137,594	1,300	10,000	210	688,288	593,678	-13.7%
2000 Support Services										
2100 Students	2.	0.70	48,000	16,390	13,216	8,000	450	80,115	86,056	7.4%
2200 Instructional Staff	3.	0.00	0	0	2,650	2,200	200	8,500	5,050	-40.6%
2300 General Administration	4.	0.00	104,700	34,000	47,640	1,000	6,000	194,810	193,340	-0.8%
2400 School Administration	5.	0.00						0	0	0.0%
2500 Central Services	6.	1.13	63,500	23,158	25,685	5,500	2,500	130,658	120,343	-7.9%
2600 Operation & Maintenance of Plant	7.	0.00	51,700	18,550	36,000	64,884	550	151,562	171,684	13.3%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.30	25,000	10,700	4,400	73	0	41,500	40,173	-3.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	22,600	4,998	0	2,600		29,488	30,198	2.4%
620 School-Sponsored Athletics	11.	0.00	7,000	2,560	1,500			14,175	11,060	-22.0%
630 Other Instructional Programs	12.	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	10.88	767,074	247,950	132,391	94,257	9,910	1,339,096	1,251,582	-6.5%
200 and 300 Special Education										
1000 Instruction	15.	0.00	7,500	752		1,000		1,000	9,252	825.2%
2000 Support Services										
2100 Students	16.	0.00	12,500	1,118	13,000	4,000	300	29,893	30,918	3.4%
2200 Instructional Staff	17.	0.00	4,000	650	3,056	1,000		10,190	8,706	-14.6%
2300 General Administration	18.	0.00						0	0	0.0%
2400 School Administration	19.	0.00						0	0	0.0%
2500 Central Services	20.	0.00						300	0	-100.0%
2600 Operation & Maintenance of Plant	21.	0.00						0	0	0.0%
2900 Other	22.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	0.00	24,000	2,520	16,056	6,000	300	41,383	48,876	18.1%
400 Pupil Transportation	25.	1.00	37,500	16,010	16,000	19,000	3,000	77,460	91,510	18.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00						0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	7,241	3,737	0	0	0	9,887	10,978	11.0%
Budgeted expenditures (lines 14, and 24-29)	30.	11.88	835,815	270,217	164,447	119,257	13,210	1,467,826	1,402,946.00	-4.4%
Maintained for spending after FY 2026 (budgeted carryforward)	31.								100,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	11.88	835,815	270,217	164,447	119,257	13,210	1,467,826	1,502,946	2.4%

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

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.	41,383	48,876	1.
2.	0		2.
3.	0		3.
4.	0		4.
5.	0		5.
6.	0		6.
7.	0		7.
8.	0		8.
9.	41,383	48,876	9.
10.	0	0	10.

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

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0
 Staff-Pupil 1 to 19

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>10,750</u>
All Funds - Federal	<i>6330</i>	<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) \$ 40,173
 (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.	162,500	24,060					276,495	186,560	-32.5%
2100 Support services - students	2.	5,700	3,000					0	8,700	
2200 Support services - instructional staff	3.							0	0	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%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	168,200	27,060	0	0	0	0	276,495	195,260	-29.4%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								81,747	
Total budget limit expenditures (lines 10-11)	11.	168,200	27,060	0	0	0	0	276,495	277,007	0.2%

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.	276,495
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	116,642
Unexpended Budget Balance (line 12 minus 13)	14.	159,853
Interest earned in the Classroom Site Fund in FY 2025	15.	
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	117,154
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.	277,007

(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.

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Expenditures										
Total Fund Expenditures	1.	203,037	63,478	0		0		0	45,097	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	1,000	0	0		0		0	45,097	4.
6655 Short-term Noninstructional Software Subscription	5.		0							5.
6710 Land and Improvements	6.	0	0	0		0		0		6.
6720 Buildings and Improvements	7.	6,500	0	0		0		0		7.
673X Furniture and Equipment	8.	6,700	10,200	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology Hardware & Software	10.	12,500	9,500	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	3,300		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	30,000	19,700	0	0	0	0	0	45,097	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	19,700	0				0		14.
New Construction	15.	0		0		0		0	45,097	15.
Other	16.	30,000		0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	30,000	19,700	0	0	0	0	0	45,097	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)	\$ 1,010,153	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 65,974	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 65,974	65,974
*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)	173,949	
*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)	303,489	
(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	8,015	
(b) Onetime district additional assistance supplement	2,944	
(c) Onetime FRPL group B weight supplement	4,396	
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)	\$ 1,502,946	
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)		\$ 65,974

* 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							105,027	0	-100.0%
2000 Support Services											
2100 Students	2.	0.00							33,540	0	-100.0%
2200 Instructional Staff	3.	0.00							21,404	0	-100.0%
2300 General Administration	4.	0.00							5,000	0	-100.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							14,000	0	-100.0%
2600 Operation & Maintenance of Plant	7.	0.00							6,981	0	-100.0%
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	185,952	0	-100.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							105,027	0	-100.0%
2000 Support Services											
2100 Students	12.	0.00							33,540	0	-100.0%
2200 Instructional Staff	13.	0.00							21,404	0	-100.0%
2300 General Administration	14.	0.00							5,000	0	-100.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							14,000	0	-100.0%
2600 Operation & Maintenance of Plant	17.	0.00							6,981	0	-100.0%
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	185,952	0	-100.0%

Summary of School District Revised Expenditure Budget

CTD number 020364000
Version Revised #1

I certify that the budget of Pomerene School District, Cochise County for fiscal year 2026 was officially revised by the Governing Board on, May 11, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting Cheri Shull at the District Office, telephone 520-586-2407 during normal business hours.
Danna Judd
President of the Governing Board

Instructions				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	1. Average salary of all teachers employed in FY 2026 (budget year)	46,780
Attending	0.0000	0.0000	0.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	47,704
2. Tax Rates:				3. Increase in average teacher salary from the prior year	(924)
		Prior FY	Est. Budget FY	4. Percentage increase	-2%
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1134	4.1134	Comments on average salary calculation (Optional): teacher average salary does not include CSF base. We had a teacher retire last year and hired a new 1st year teacher.	
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	1,402,946	100,000	1,502,946		
Classroom Site Fund	195,260	81,747	277,007		
Unrestricted Capital Outlay Fund	63,478	158,179	221,657		

	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	669,388	582,168	18,900	11,510	688,288	593,678	-13.7%
2000 Support Services							
2100 Students	60,349	64,390	19,766	21,666	80,115	86,056	7.4%
2200 Instructional Staff	0	0	8,500	5,050	8,500	5,050	-40.6%
2300, 2400, 2500 Administration	234,268	225,358	91,200	88,325	325,468	313,683	-3.6%
2600 Oper./Maint. of Plant	73,578	70,250	77,984	101,434	151,562	171,684	13.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	39,000	35,700	2,500	4,473	41,500	40,173	-3.2%
610 School-Sponsored Cocurr. Activities	26,988	27,598	2,500	2,600	29,488	30,198	2.4%
620 School-Sponsored Athletics	9,175	9,560	5,000	1,500	14,175	11,060	-22.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	1,112,746	1,015,024	226,350	236,558	1,339,096	1,251,582	-6.5%
200 and 300 Special Education							
1000 Instruction	0	8,252	1,000	1,000	1,000	9,252	825.2%
2000 Support Services							
2100 Students	13,093	13,618	16,800	17,300	29,893	30,918	3.4%
2200 Instructional Staff	3,325	4,650	6,865	4,056	10,190	8,706	-14.6%
2300, 2400, 2500 Administration	0	0	300	0	300	0	-100.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	16,418	26,520	24,965	22,356	41,383	48,876	18.1%
400 Pupil Transportation	43,460	53,510	34,000	38,000	77,460	91,510	18.1%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	9,887	10,978	0	0	9,887	10,978	11.0%
Budgeted Expenditures	1,182,511	1,106,032	285,315	296,914	1,467,826	1,402,946	-4.4%

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

CTD number 020364000
Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	1,467,826	1,402,946	(64,880)	-4.4%
Instructional Improvement	26,556	28,604	2,048	7.7%
English Language Learner	185,952	0	(185,952)	-100.0%
Compensatory Instruction	185,952	0	(185,952)	-100.0%
Classroom Site	276,495	195,260	(81,235)	-29.4%
Federal Projects	135,285	138,968	3,683	2.7%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	203,037	63,478	(139,559)	-68.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	45,097	45,097	
Debt Service	0	0	0	0.0%
School Plant Fund	7,720	4,384	(3,336)	-43.2%
Auxiliary Operations	886	885	(1)	-0.1%
Bond Building	0	0	0	0.0%
Food Service	85,000	68,480	(16,520)	-19.4%
Other	278,574	67,489	(211,085)	-75.8%

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	41,383	48,876
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	41,383	48,876

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		1	1	1 to 108
Teachers		7	7	1 to 15
Other		0	0	1 to
Subtotal	0	8	8	1 to 14
Classified --				
Managers, supervisors, directors			0	1 to
Teachers aides		7	5	1 to 15
Other		5	5	1 to 21
Subtotal	0	12	12	1 to 9
TOTAL	0	20	20	1 to 5
Special education --				
Teacher			0	1 to
Staff		2	2	1 to 19

District name Pomerene Elementary School District

CTD number 020364000

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>158,355</u>	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	<u><u>158,355</u></u>	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u>173,949</u>	<u> </u>
Adjustments for FY 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
	a. FY 2025 Total actual expenditures for programs above	\$	<u> </u>	
	b. Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small school adjustment			
	a. FY 2025 final budget for small school adjustment	\$	<u> </u>	
	b. FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	<u>158,355</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>173,949</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>15,594</u></u>	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	<u>15,594</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>173,949</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 <u>not</u> 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	491,114	0	0	248,648	0	45,414	0	177,433	(102,061)	0
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	1,043,388	0	0	40,591	0	0	0	105,764	322,229	0
(b) FY 2025 expenditures and other financing uses	1,170,511	0	0	47,354	0	0	0	116,641	232,569	0
3. Estimated FY 2025 ending fund balance	363,991	0	0	241,885	0	45,414	0	166,556	(12,401)	0
(a) Nonspendable	90,905	0	0	92,325	0	0	0	0	(12,401)	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	20,000	0	0	0	0	0	0
(e) Unassigned	273,086	0	0	0	0	45,414	0	116,566	0	0
(f) Total (amount must agree to line 3 above)	363,991	0	0	112,325	0	45,414	0	116,566	(12,401)	0
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	0	0	0	0	0	0	0	0	0	0
(d) Maintained for spending after FY 2026	100,000	0	0	158,179	0	0	0	81,747	0	0
(e) Total (amount must agree to line 3 above)	100,000	0	0	158,179	0	0	0	81,747	0	0

Instructions

Data entry sheet

FY 2026 Legislative amounts

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

District Information

Student Information Systems (SIS) Vendor	SELECT from Dropdown PowerSchool (PowerSchool)
Accounting Information System	Infinite Visions
Bookstore Cash Receipting System	N/a
UCO Fund Type	Capital Projects

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 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				104.3038
2. FY 2025 100th-Day ADM		99.3862		99.3862

Check box for Type 03 districts

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

3. FY 2026 Estimated non-AOI student count		108.9103		108.9103
4. FY 2026 Estimated AOI full-time student count				0.0000
5. FY 2026 Estimated AOI part-time student count				0.0000
6. Total FY 2026 estimated student count	0.0000	108.9103	0.0000	108.9103

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			
8. K-3	49.4932		
9. K-3 (Reading)	49.4932		
10. HI			
11. MD-R, A-R, and SID-R			
12. MD-SC, A-SC, and SID-SC			
13. MD-SSI			
14. OI-R			
15. OI-SC			
16. P-SD	1.0000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	18.5000		
18. ED-P			
19. MOID			
20. VI			
21. FRPL	52.6900		
22. G			
23. Total Add-on Count (lines 7 through 22)	171.1764	0.0000	0.0000

*School aged students only

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

K-8 9-12

1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount	\$5,113.26
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0845
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$10,750.00
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$10,750.00

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

1. FY 2025 Approved Daily Route Miles	56.00
2. Number of Eligible Students Transported in FY 2025	32.80
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	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Other BSL Adjustment 1	

Instructions

Data entry sheet

7.	Other BSL Adjustment 2	
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Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	\$8,297,644
9.	2025 Primary net assessed valuation (AV2)	\$0
10.	2025 Salt River Project (SRP) valuation	\$0
11.	2025 Government Property Lease Excise Tax assessed valuation	\$0

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)	\$3,426.00
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$1,167,763.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
	a. Special Program Override	\$0.00
	b. Desegregation (A.R.S. §15-910)	\$0.00
	c. Dropout prevention programs	\$0.00
	d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	\$0.00
	e. Performance pay (A.R.S. §15-920)	\$0.00
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	\$0.00

Instructions

Data entry sheet

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

16.	FY 2026 Impact Aid revenue	\$0.00
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$0.00
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	\$0.00
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	\$0.00
20.	FY 2025 Ending cash balance in the Impact Aid Fund	\$0.00

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

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

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

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

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

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

Type 03 district information

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

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

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

Instructions

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	0.0000	108.9103	0.0000
Difference	= 0.0000	0.0000	391.0897	0.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.1173	0.0000
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	1.3953	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

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

K-3	\$ 16,467.41
K-3 Reading	\$ 10,978.09

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

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

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)

\$ 1,467,826.00

Instructions

Calculations

2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)		\$ 3,426.00
3. Adjusted GBL		\$ 1,471,252.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)		\$ 1,467,826.00
5. Adjustments to the GBL (from line 2)		\$ 3,426.00
6. Adjusted budgeted expenditures		\$ 1,471,252.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		\$ 1,471,252.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)		\$ 1,167,763.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ <input type="text"/>	\$ 303,489.00

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

	FY 2025 Budget	Actual	Unexpended Budget
10. FY 2025 Actual expenditures:			
a. Special program override	\$ 0.00	-\$ 0.00	=\$ 0.00
b. Desegregation	\$ 0.00	-\$ 0.00	=\$ 0.00
c. Dropout prevention programs	\$ 0.00	-\$ 0.00	=\$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	-\$ 0.00	=\$ 0.00
e. Performance pay	\$ 0.00	-\$ 0.00	=\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			=\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 303,489.00
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
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			=\$ 303,489.00
14. Accommodation district cash balance carryforward			
a M&O Fund cash balance as of June 30, 2025			\$ 0.00
b. Actual Budget Balance Carryforward			-\$ 0.00
c. Remaining M&O cash balance			=\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	\$ 0.00		
c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	+\$ 0.00		
d. Result (line 15.b plus line 15.c)	=\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

Instructions

Calculations

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

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

Calculation of small school adjustment phase down limit

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

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

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

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

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

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

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

4. Allowable small school adjustment, subject to an election	\$	0.00
5. 10% of the District's total RCL	\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$	0.00

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

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

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

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

a. FY 2026 K-8 student count		0.0000
b. Small school student count limit	-	125.0000
c. Student count above the small school limit	=	0.0000
d. Phase-down factor	x	0.0045
e. Result	=	0.0000
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000
g. K-8 Revenue Control Limit	x	0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	\$	0.00

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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

x	0.0065
---	--------

e. Result

=	0.0000
---	--------

f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)

	0.0000
--	--------

g. 9-12 Revenue Control Limit

x	0.00
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h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)

\$	0.00
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3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

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

4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)

\$	0.00
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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
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Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

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

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

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

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

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

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

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

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

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**Pomerene Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	108.9103	0.0000	0.0000	1.3953	151.9625	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	108.9103	0.0000	0.0000				
Total of Unweighted ADM			108.9103				
Regular Education Weighted ADM					151.9625	0.0000	0.0000
Total of Weighted ADM							151.9625

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	0.0000	0.0000	0.0000	0.1150	0.0000	0.0000	0.0000
K-3	49.4932	0.0000	0.0000	0.0600	2.9696	0.0000	0.0000
K-3 (Reading)	49.4932	0.0000	0.0000	0.0400	1.9797	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	0.0000	0.0000	0.0000	6.0240	0.0000	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	1.0000	0.0000	0.0000	3.5950	3.5950	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	18.5000	0.0000	0.0000	0.2920	5.4020	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	52.6900	0.0000	0.0000	0.0220	1.1592	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
Group B - Add On Unweighted ADM	171.1764	0.0000	0.0000				
Total Unweighted Group B Add On			171.1764				
Group B - Add On Weighted ADM					15.1055	0.0000	0.0000
Total Weighted Group B Add On							15.1055

**Pomerene Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level

		Non-AOI ADM		AOI-FY ADM		AOI-PY ADM
Regular Education Weighted ADM		151.9625		0.0000		0.0000
Group B - Add On Weighted ADM	+	15.1055	+	0.0000	+	0.0000
Total ADM	=	167.0680	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	167.0680	=	0.0000	=	0.0000

Total Weighted ADM						167.068042
Base Level Amount (FY26)					x	\$5,113.26
Total Weighted ADM x Base Level Amount						\$854,262.33
Calculated Teachers Experience Index (FY25)	1.0845					
Applied Teachers Experience Index (FY26)					x	1.0845
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$926,447.50

Base Support Level Adjustments

Audit Service Expense	+	\$10,750.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments		\$10,750.00
Adjusted Base Support Level		\$937,197.50

**Pomerene Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles			
Eligible Students Transported (FY25)	32.80		
Daily Route Miles Per Eligible Student (FY25)	1.7073		
Total Approved Daily Route Miles	56.00		
State Support Level Per Route Mile	x	\$3.01	
Instruction Days	x	180	
To and From School Support Level		\$30,340.80	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$5,461.34	
Handicapped Extended School Year Mileage (FY25)		0.00	
State Support Level Per Route Mile	x	3.01	
Handicapped Extended School Year Support Level		\$0.00	
Annual Expenditures For:			
Districts (FY25)	Bus Passes	Bus Tokens	
	\$0.00	\$0.00	\$0.00
FY26 Transportation Support Level (TSL)			\$35,802.14

Calculation For District Support Level (DSL)

FY26 Adjusted Base Support Level (BSL)	\$937,197.50
FY26 Consolidation or Unification Assistance	+ \$0.00
FY26 Transportation Support Level (TSL)	+ \$35,802.14
FY26 District Support Level (DSL)	\$972,999.64

Calculation For Revenue Control Limit (RCL)

FY26 Adjusted Base Support Level (BSL)	\$937,197.50
FY26 Consolidation or Unification Assistance	+ \$0.00
FY26 Transportation Revenue Control Limit (TRCL)	+ \$72,955.15
FY26 Revenue Control Limit (RCL)	\$1,010,152.65

FY26 Lesser of DSL/RCL

\$972,999.64

Calculation For Transportation Revenue Control Limit (TRCL)

FY25 Transportation Revenue Control Limit (TRCL)	\$72,955.15
Change:	
FY26 TSL	\$35,802.14
FY25 TSL	- \$32,582.16
Difference:	\$3,219.98
Preliminary FY26 TRCL	\$76,175.13
120% of FY26 TRCL	\$42,962.57
FY26 Transportation Revenue Control Limit (TRCL)	\$72,955.15

**Pomerene Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY25 District ADM	0.0000	99.3862	0.0000	0.0000	
DAA Per ADM	x \$0.00	x \$663.81	x \$0.00	x \$0.00	
Preliminary DAA	= \$0.00	= \$65,973.55	= \$0.00	= \$0.00	\$65,973.55

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

DAA Growth Factor

FY25 District ADM	99.3862
FY24 District ADM	/ 104.3038
FY26 Calculated DAA Growth Factor	= 0.9529
FY26 Applied DAA Growth Factor	x 1.0000000000

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

District DAA	\$0.00	\$65,973.55	\$0.00	\$0.00	\$65,973.55
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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

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$65,973.55	\$0.00	\$65,973.55
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY26 DAA Base Allocation	\$65,973.55	\$0.00	\$65,973.55