

District name				Catalina Foothills Unified School District No. 16		County		Pima		CTD number		100216000		Version		Proposed	
Fund 001 (M&O)				Maintenance and Operation (M&O) Fund													
Expenditures				FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease				
				Prior FY	Budget FY						Prior FY 2025	Budget FY 2026					
100 Regular Education				1.	244.00	244.00	14,617,876	3,350,000	750,000	185,000	2,400	19,566,332	18,905,276	-3.4%	1.		
1000 Instruction																	
2000 Support Services																	
2100 Students				2.	22.00	25.00	1,420,000	390,000	34,000	18,000	1,000	1,922,244	1,863,000	-3.1%	2.		
2200 Instructional Staff				3.	28.00	25.00	1,385,000	418,000	100,000	35,000	2,000	2,012,300	1,940,000	-3.6%	3.		
2300 General Administration				4.	5.00	5.00	565,000	135,000	200,000	2,500	15,000	1,016,650	917,500	-9.8%	4.		
2400 School Administration				5.	36.00	35.00	2,120,000	530,000	9,000	9,000	3,000	2,611,504	2,671,000	2.3%	5.		
2500 Central Services				6.	17.75	18.25	1,300,000	345,000	375,000	50,000	54,000	2,195,000	2,124,000	-3.2%	6.		
2600 Operation & Maintenance of Plant				7.	29.00	25.00	1,035,000	348,000	3,400,000	1,300,000	500	6,003,600	6,083,500	1.3%	7.		
2900 Other				8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.		
3000 Operation of Noninstructional Services				9.	0.00	0.00	0	0	400	250	47,200	30,148	47,850	58.7%	9.		
610 School-Sponsored Cocurricular Activities				10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.		
620 School-Sponsored Athletics				11.	0.00	0.00	112,200	22,500	30,000	20,000	13,000	198,000	197,700	-0.2%	11.		
630 Other Instructional Programs				12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.		
700, 800, 900 Other Programs				13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.		
Regular Education Subsection Subtotal (lines 1-13)				14.	381.75	377.25	22,555,076	5,538,500	4,898,400	1,619,750	138,100	35,555,778	34,749,826	-2.3%	14.		
200 and 300 Special Education																	
1000 Instruction				15.	52.00	52.00	2,720,000	713,000	465,000	5,500	1,000	3,838,900	3,904,500	1.7%	15.		
2000 Support Services																	
2100 Students				16.	7.80	8.29	537,000	153,000	60,000	0	0	709,000	750,000	5.8%	16.		
2200 Instructional Staff				17.	2.00	2.00	167,790	46,236	23,000	2,000	400	236,900	239,426	1.1%	17.		
2300 General Administration				18.	0.00	0.00	0	0	0	0	0	54,828	0	-100.0%	18.		
2400 School Administration				19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.		
2500 Central Services				20.	0.00	0.00	0	0	850	0	0	1,141	850	-25.5%	20.		
2600 Operation & Maintenance of Plant				21.	0.00	0.00	0	0	0	1,400	0	1,650	1,400	-15.2%	21.		
2900 Other				22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.		
3000 Operation of Noninstructional Services				23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.		
Subtotal (lines 15-23)				24.	61.80	62.29	3,424,790	912,236	548,850	8,900	1,400	4,842,419	4,896,176	1.1%	24.		
400 Pupil Transportation				25.	2.40	2.40	154,377	43,513	1,786,361	286,000	0	2,163,350	2,270,251	4.9%	25.		
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)				26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.		
530 Dropout Prevention Programs				27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.		
540 Joint Career and Technical Education and Vocational Education Center				28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.		
550 K-3 Reading Program				29.	3.10	2.60	167,358	46,103	2,250	500	0	212,715	216,211	1.6%	29.		
Budgeted expenditures (lines 14, and 24-29)				30.	449.05	444.54	26,301,601	6,540,352	7,235,861	1,915,150	139,500	42,774,262	42,132,464	-1.5%	30.		
Maintained for spending after FY 2026 (budgeted carryforward)				31.								0			31.		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)				32.	449.05	444.54	26,301,601	6,540,352	7,235,861	1,915,150	139,500	42,774,262	42,132,464	-1.5%	32.		

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	4,132,419	4,171,176	1.
2. Gifted Education	140,000	144,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	265,000	267,000	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)	305,000	314,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,842,419	4,896,176	9.
10. IEP required pupil transportation costs coded within Program 400	85,000	87,550	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 24
Staff-Pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	47,850
All Funds - Federal	6330	

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) \$ 42,300
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Expenditures			Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
									Prior FY 2025	Budget FY 2026	
1000 Instruction	1.		4,816,229	977,887	0	0	0	0	7,080,157	5,794,116	-18.2%
2100 Support services - students	2.		364,783	74,065	0	0	0	0	448,553	438,848	-2.2%
2200 Support services - instructional staff	3.				0	0		0	0	0	0.0%
2300 Support services - general administration	4.				0				0	0	0.0%
2500 Central services	5.							0	0	0	0.0%
3300 Community services Ooerations	6.								0	0	0.0%
4000 Facilities acquisition and construction	7.						0		0	0	
5000 Debt service	8.							0	0	0	
Budgeted expenditures (lines 1-8)	9.		5,181,012	1,051,952	0	0	0	0	7,528,710	6,232,964	-17.2%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									1,366,927	
Total budget limit expenditures (lines 10-11)	11.		5,181,012	1,051,952	0	0	0	0	7,528,710	7,599,891	0.9%

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.	7,528,710
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	5,362,464
Unexpended Budget Balance (line 12 minus 13)	14.	2,166,246
Interest earned in the Classroom Site Fund in FY 2025	15.	350,000
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	5,083,645
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.	7,599,891

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850 (excluding 6900)	Totals		% Increase/ Decrease		
								Prior FY	Budget FY			
								2025	2026			
Unrestricted Capital Outlay Override (1)	1.	0	1,331,540	200,000	2,528,997	1,073,761	0	324,000	4,776,459	5,458,298	14.3%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	1,291,000		2,688,997			0	6,560,231	3,979,997	-39.3%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	81,540	5,500	38,000			0	127,364	125,040	-1.8%	3.
2300, 2400, 2500, 2900 Administration	4.	0		300,000	130,000		0	0	403,969	430,000	6.4%	4.
2600 Operation & Maintenance of Plant	5.	0		150	38,000			0	36,734	38,150	3.9%	5.
2700 Student Transportation	6.	0		8,500	20,000			0	33,516	28,500	-15.0%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0	0			0	13,592	0	-100.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0	0			609,000	995,200	609,000	-38.8%	8.
5000 Debt Service	9.					1,308,044	19,490		1,615,961	1,327,534	-17.8%	9.
Budgeted expenditures (lines 2-9)	10.	0	1,372,540	314,150	2,914,997	1,308,044	19,490	609,000	9,786,567	6,538,221	-33.2%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									3,500,000		11.
Total budget limit expenditures (lines 10-11)												
(Cannot exceed page 8, line 12)	12.	0	1,372,540	314,150	2,914,997	1,308,044	19,490	609,000	9,786,567	10,038,221	2.6%	12.

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)]
\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 81,540
6642 Textbooks	150,000
6643 Instructional Aids	300,000
673X Furniture and Equipment	1,200,000
673X Vehicles	0
673X Tech Hardware & Software	1,200,000

(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 \$ 529,761 , and principal on bonds of \$ 3,085,000 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ - , and interest on bonds of \$ 2,080,823 .

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

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	9,786,567	6,538,221	16,651,767	13,034,300	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	86,625	88,358	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	23,915	24,024	0	0	0	0	3.
6450 Construction Services	4.	995,200	609,000	1,241,617	7,132,286	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		366,150		0		0		0	5.
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	1,500,000	1,200,000	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	2,044,052	2,512,181	0	0	0	0	9.
673X Technology Hardware & Software	10.	500,000	1,200,000	15,115	40,356	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	1,596,471	1,308,044	113,920	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	19,490	19,490	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	4,611,161	4,702,684	3,525,244	9,797,205	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	609,000	997,794	7,132,286			0	0	14.
New Construction	15.	0	0	217,113	0	0	0	0	0	15.
Other	16.	4,611,161	4,093,684	2,310,337	2,664,919	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	4,611,161	4,702,684	3,525,244	9,797,205	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 \$ -

Special projects		FTE		Total all functions		Other funds expenditures		Prior FY		Budget FY	
		Prior FY	Budget FY	Prior FY	Budget FY						
Federal projects FTE & expenditures											
100-130 ESEA Title I - Helping Disadvantaged Children		1.00	1.00	230,583	120,791	1.	050 County, City, and Town Grants	0	0		
140-150 ESEA Title II - Prof. Dev. and Technology		0.00	0.00	82,074	72,002	2.	071 English Language Learner (1)	50,795	50,000		
160 ESEA Title IV - 21st Century Schools		0.00	0.00	0	0	3.	072 Compensatory Instruction (1)	0	0		
170-180 ESEA Title V - Promote Informed Parent Choice		0.00	0.00	0	0	4.	500 School Plant (2)	147,693	180,000		
190 ESEA Title III - Limited Eng. & Immigrant Students		0.25	0.25	28,367	21,978	5.	510 Food Service	1,950,000	2,000,000		
200 ESEA Title VII - Indian Education		0.00	0.00	0	0	6.	515 Civic Center	80,000	80,000		
210 ESEA Title VI - Flexibility and Accountability		0.00	0.00	0	0	7.	520 Community School	4,800,000	4,900,000		
220 IDEA Part B		20.50	15.00	1,184,368	743,805	8.	525 Auxiliary Operations	1,000,000	1,000,000		
230 Johnson-O'Malley		0.00	0.00	0	0	9.	526 Extracurricular Activities Fees Tax Credit	285,000	280,000		
240 Workforce Investment Act		0.00	0.00	0	0	10.	530 Gifts and Donations	285,000	275,000		
250 AEA - Adult Education		0.00	0.00	0	0	11.	535 Career & Technical Education Projects	0	0		
260-270 Vocational Education - Basic Grants		0.50	0.50	40,027	26,875	12.	540 Fingerprint	0	0		
280 ESEA Title X - Homeless Education		0.00	0.00	0	0	13.	545 School Opening	0	0		
290 Medicaid Reimbursement		0.00	0.00	0	0	14.	550 Insurance Proceeds	18,635	18,000		
349 National Forest Fees		0.00	0.00	0	0	15.	555 Textbooks	3,576	3,600		
353 Taylor Grazing Fees		0.00	0.00	0	0	16.	565 Litigation Recovery	0	0		
374 E-Rate		0.00	0.00	154,696	120,000	17.	570 Indirect Costs	24,000	20,000		
378 Impact Aid		0.00	0.00	0	0	18.	575 Unemployment Insurance	0	0		
300-399 Other Federal Projects		3.45	3.70	300,643	234,893	19.	580 Teacherage	0	0		
699 Federal Impact Aid (Construction)		0.00	0.00	0	0	20.	585 Insurance Refund	0	0		
Total Federal Project Funds (lines 1-20)		25.70	20.45	2,020,758	1,340,344	21.	590 Grants and Gifts to Teachers	0	0		
State projects FTE & expenditures						22.	595 Advertisement	0	0		
400 Vocational Education		0.50	0.50	72,564	43,054	23.	596 Career Technical Education	1,025,000	1,000,000		
410 Early Childhood Block Grant		0.00	0.00	0	0	24.	597 Arizona Industry Credentials Incentive	0	0		
420 Ext. School Yr. - Pupils with Disabilities		0.00	0.00	0	0	25.	639 Impact Aid Revenue Bond Building	0	0		
425 Adult Basic Education		0.00	0.00	0	0	26.	650 Gifts and Donations-Capital	0	0		
430 Chemical Abuse Prevention Programs		0.00	0.00	0	0	27.	660 Condemnation	0	0		
435 Academic Contests		0.00	0.00	0	0	28.	665 Energy and Water Savings	0	0		
450 Gifted Education		0.00	0.00	0	0	29.	686 Emergency Deficiencies Correction	0	0		
456 College Credit Exam Incentives		0.00	0.00	100,000	85,000	30.	691 Building Renewal Grant	2,750,000	1,200,000		
460 Environmental Special Plate		0.00	0.00	0	0	31.	700 Debt Service	4,712,943	5,165,823		
Other State Projects		6.47	5.50	346,272	350,000	32.	720 Impact Aid Revenue Bond Debt Service	0	0		
Total State Project Funds (lines 22-31)		6.97	6.00	518,836	478,054	33.	850 Student Activities	197,000	195,000		
Total Special Projects (lines 21 and 32)		32.67	26.45	2,539,594	1,818,398	34.	Other	0	0		
Instructional Improvement Fund Expenditures (020)						Internal Service Funds 950-989					
Teacher Compensation Increases						1.	9 Self-Insurance	0	0		
Class Size Reduction						2.	955 Intergovernmental Agreements	0	0		
Dropout Prevention Programs (M&O purposes)						3.	9 OPEB	0	0		
Instructional Improvement Programs (M&O purposes)						4.	9	0	0		
Total Instructional Improvement Fund (lines 1-4)											

District name	Catalina Foothills Unified School	County	Pima	CTD number	100216000
				Version	Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
			A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime suppl	\$ 33,991,116	\$ 33,991,116		\$ 0	
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,866,968				
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0				
(c) Total DAA (line 2.a plus 2.b)	\$ 2,866,968	1,451,314		1,415,654	
*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		4,675,034			
(b) Unrestricted Capital Outlay				2,000,000	
(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		15,000			
(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					
(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)		2,000,000			
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)					
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)					
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)					
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0			
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)					
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)					
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.					
(a) Prior Year Over Expenditures/Resolutions:					
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund					
(c) Increase for Energy and Water Savings Fund Transfer to M&O					
(d) Noncompliance Adjustment					
(e) ADM/Transportation Audit Adjustment					
(f) Other:					
10. FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 42,132,464			
11. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)				\$ 3,415,654	

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

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 9,786,567
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 9,786,567
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 9,786,567
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 9,786,567
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,518,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 6,268,567
8. Interest Earned in Fund 610 in FY 2025	\$ 354,000
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 3,415,654
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 10,038,221

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

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

English Language Learners Supplement			FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
			Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures													
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.85	0.85	41,561	8,439						50,795	50,000	-1.6%
2000 Support Services													
2100 Students	2.	0.00	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00								0	0	0.0%
2300 General Administration	4.	0.00	0.00								0	0	0.0%
2400 School Administration	5.	0.00	0.00								0	0	0.0%
2500 Central Services	6.	0.00	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00	0.00								0	0	0.0%
2900 Other	9.	0.00	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)			10.	0.85	0.85	41,561	8,439	0	0		50,795	50,000	-1.6%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00	0.00								0	0	0.0%
2000 Support Services													
2100 Students	12.	0.00	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00								0	0	0.0%
2300 General Administration	14.	0.00	0.00								0	0	0.0%
2400 School Administration	15.	0.00	0.00								0	0	0.0%
2500 Central Services	16.	0.00	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00	0.00								0	0	0.0%
2900 Other	19.	0.00	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%

President of the Governing Board						
1. Average Daily Membership:			Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
			2024 ADM	2025 ADM	2026 ADM	
Attending			4,777.4108	4,760.1743	4,574.0000	1. Average salary of all teachers employed in FY 2026 (budget year) 66,387
2. Tax Rates:			Prior FY		Est. Budget FY	2. Average salary of all teachers employed in FY 2025 (prior year) 65,284
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)						3. Increase in average teacher salary from the prior year 1,103
			3.2193		3.1430	4. Percentage increase 2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)						Comments on average salary calculation (Optional):
			1.5362		1.5135	
3. Budgeted expenditures and Budget Limits:			Budgeted	Budgeted		
			Expenditures	Carryforward	Budget Limit	
Maintenance & Operation Fund			42,132,464	0	42,132,464	
Classroom Site Fund			6,232,964	1,366,927	7,599,891	
Unrestricted Capital Outlay Fund			6,538,221	3,500,000	10,038,221	

Maintenance and Operation Expenditures							
Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY	
Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
100 Regular Education							
1000 Instruction	18,643,977	17,967,876	922,355	937,400	19,566,332	18,905,276	-3.4%
2000 Support Services							
2100 Students	1,850,000	1,810,000	72,244	53,000	1,922,244	1,863,000	-3.1%
2200 Instructional Staff	1,871,000	1,803,000	141,300	137,000	2,012,300	1,940,000	-3.6%
2300, 2400, 2500 Administration	5,121,000	4,995,000	702,154	717,500	5,823,154	5,712,500	-1.9%
2600 Oper./Maint. of Plant	1,373,000	1,383,000	4,630,600	4,700,500	6,003,600	6,083,500	1.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	30,148	47,850	30,148	47,850	58.7%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	128,000	134,700	70,000	63,000	198,000	197,700	-0.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	28,986,977	28,093,576	6,568,801	6,656,250	35,555,778	34,749,826	-2.3%
200 and 300 Special Education							
1000 Instruction	3,372,000	3,433,000	466,900	471,500	3,838,900	3,904,500	1.7%
2000 Support Services							
2100 Students	647,000	690,000	62,000	60,000	709,000	750,000	5.8%
2200 Instructional Staff	211,500	214,026	25,400	25,400	236,900	239,426	1.1%
2300, 2400, 2500 Administration	241	0	55,728	850	55,969	850	-98.5%
2600 Oper./Maint. of Plant	0	0	1,650	1,400	1,650	1,400	-15.2%
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	4,230,741	4,337,026	611,678	559,150	4,842,419	4,896,176	1.1%
400 Pupil Transportation	194,350	197,890	1,969,000	2,072,361	2,163,350	2,270,251	4.9%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	173,252	213,461	39,463	2,750	212,715	216,211	1.6%
Budgeted Expenditures	33,585,320	32,841,953	9,188,942	9,290,511	42,774,262	42,132,464	-1.5%

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	42,774,262	42,132,464	(641,798)	-1.5%
Instructional Improvement	0	0	0	0.0%
English Language Learner	50,795	50,000	(795)	-1.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	7,528,710	6,232,964	(1,295,746)	-17.2%
Federal Projects	2,020,758	1,340,344	(680,414)	-33.7%
State Projects	518,836	478,054	(40,782)	-7.9%
Unrestricted Capital Outlay	9,786,567	6,538,221	(3,248,346)	-33.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,712,943	5,165,823	452,880	9.6%
School Plant Fund	147,693	180,000	32,307	21.9%
Auxiliary Operations	1,000,000	1,000,000	0	0.0%
Bond Building	16,651,767	13,034,300	(3,617,467)	-21.7%
Food Service	1,950,000	2,000,000	50,000	2.6%
Other	9,468,211	7,971,600	(1,496,611)	-15.8%

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	4,132,419	4,171,176
Gifted Education	140,000	144,000
Remedial Education	0	0
ELL Incremental Costs	265,000	267,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	305,000	314,000
TOTAL	4,842,419	4,896,176

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	17	17	1 to 269.1
Teachers	0	241	241	1 to 19.0
Other	0	26	26	1 to 175.9
Subtotal	0	284	284	1 to 16.1
Classified --				
Managers, supervisors, directors	1	8	9	1 to 508.2
Teachers aides	0	22	22	1 to 207.9
Other	2	102	104	1 to 44.0
Subtotal	3	132	135	1 to 33.9
TOTAL	3	416	419	1 to 10.9
Special education --				
Teacher	0	23	23	1 to 24.1
Staff	0	56	56	1 to 9.9

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Funds										
General			Capital Projects				Special Revenue			
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <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	8,971,349	10,464,750	795,090	0	3,697,325	1,345	(271,382)	2,417,045	1,127,913	6,948,981
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	40,380,837	7,440,889	1,233,382	0	12,947,300	0	2,265,843	5,131,766	2,033,057	7,554,743
(b) FY 2025 expenditures and other financing uses	40,774,264	3,518,000	1,244,824	0	3,468,362	0	1,994,461	5,362,464	2,301,197	9,690,377
3. Estimated FY 2025 ending fund balance	8,577,922	14,387,639	783,648	0	13,176,263	1,345	0	2,186,347	859,773	4,813,347
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	3,500,477	0	0	13,176,263	0	0	2,186,347	859,773	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	8,577,922	10,887,162	783,648	0	0	1,345	0	0	0	4,813,347
(f) Total (amount must agree to line 3 above)	8,577,922	14,387,639	783,648	0	13,176,263	1,345	0	2,186,347	859,773	4,813,347
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	6,577,922	7,767,329		0				0	0	
(c) Planned to be spent in FY 2026	2,000,000	3,120,310	356,000	0	9,797,205	0	0	819,420	565,000	2,122,711
(d) Maintained for spending after FY 2026	0	3,500,000	427,648	0	3,379,058	1,345	0	1,366,927	294,773	2,690,584
(e) Total (amount must agree to line 3 above)	8,577,922	14,387,639	783,648	0	13,176,263	1,345	0	2,186,347	859,773	4,813,295

Data entry sheet

FY 2026 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$5,113.26
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less OR more than 1.0 mile	\$3.01
More than 0.5 mile through 1.0 mile	\$2.47
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLBC TNT rate memorandum)	1.5606
Classroom Site Fund allocation (March 28, 2025, JLBC CSF estimates memorandum)	\$842.00

District Information

SELECT from Dropdown	
Student Information Systems (SIS) Vendor	Edupoint (Synergy)
Accounting Information System	Munis
Bookstore Cash Receipting System	N/A
UCO Fund Type	General

Unweighted student count

All districts must complete lines 1 through 6 below.
Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the 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				4,774.4424
2. FY 2025 100th-Day ADM	15.7100	2,895.2171	1,848.3189	4,759.2460
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count	12.0000	2,769.0000	1,793.0000	4,574.0000
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	12.0000	2,769.0000	1,793.0000	4,574.0000

Check box for Type 03 districts

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	117.2350		
8. K-3	1,025.2626		
9. K-3 (Reading)	1,025.2626		
10. HI	1.3700		
11. MD-R, A-R, and SID-R	69.9000		
12. MD-SC, A-SC, and SID-SC	9.2275		
13. MD-SSI	0.0000		
14. OI-R	3.0000		
15. OI-SC	0.7500		
16. P-SD	0.7850		
17. DD*, ED, MIID, SLD, SLI*, and OHI	405.2917		*School aged students only
18. ED-P	0.0000		
19. MOID	4.0000		
20. VI	4.1000		
21. FRPL	962.8228		
22. G	547.2137		
23. Total Add-on Count (lines 7 through 22)	4,176.2209	0.0000	0.0000

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)	1.0187
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$42,012.50
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)	\$42,012.50

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

1. FY 2025 Approved Daily Route Miles	1,969.00
2. Number of Eligible Students Transported in FY 2025	2,731.00
3. FY 2025 Annual Expenditure for Bus Tokens	
4. FY 2025 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	

Data entry sheet

4.	CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL Adjustment 1	
7.	Other BSL Adjustment 2	

Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	\$784,562,308
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	
11.	2025 Government Property Lease Excise Tax assessed valuation	

Budget balance carryforward (A.R.S. §15-943.01)

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$40,774,262.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
	a. Special Program Override	
	b. Desegregation (A.R.S. §15-910)	
	c. Dropout prevention programs	
	d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
	e. Performance pay (A.R.S. §15-920)	
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

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

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

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

21.	☐ 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.	☐ 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	\$

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	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	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	\$ 320,428.29
	K-3 Reading	\$ 213,618.69

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.0

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)	\$ 42,774,262.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 42,774,262.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 42,774,262.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 42,774,262.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 42,774,262.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 40,774,262.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 2,000,000.00

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.

10. FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
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.)			\$ 2,000,000.00
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

Calculations

13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)	= \$	2,000,000.00
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

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

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

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

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

Calculations

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 (line 1.h plus line 2.h plus line 3)
5. 10% of the District's Total RCL
6. Maximum override, subject to an election (Greater of line 4 or line 5)

	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

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

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

1. Base year attending ADM grades 9-12
2. Factor of 5%
3. ADM loss required to qualify
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

	0.00
x	0.05
=	0.000
	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
6. Tuition received in fiscal year after base year
7. Tuition loss (If result is less than zero, zero is entered)
8. BSL adjustment for the first year after the base year
9. BSL adjustment for the second year after the base year
10. BSL adjustment for the third year after the base year
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)

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

	0.00
-	0.00
=	0.00
	0.00
=	0.00
=	0.00
	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.

b. By \$600,000 for the second year following the loss.

c. By \$500,000 for the third year following the loss.

d. By \$300,000 for the fourth year following the loss.

e. By \$100,000 for the fifth year following the loss.
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.

b. By \$200,000 if it loses an additional 50 students in the second year.

c. By \$325,000 if it loses an additional 50 students in the third year.

d. By \$200,000 in the fourth year if it was eligible for the third year loss.

e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	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)
2. Adjustment for tuition loss
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)
4. Vocational M&O expenses (from page 1, line 28)
5. Adjacent Ways (from TNT work sheet, line 12)
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
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated								District Page:	1 of 5
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	12.0000	0.0000	0.0000	1.4500	17.4000	0.0000	0.0000		
K-8,UE	2,769.0000	0.0000	0.0000	1.1580	3,206.5020	0.0000	0.0000		
9-12	1,793.0000	0.0000	0.0000	1.2680	2,273.5240	0.0000	0.0000		
Regular Education Unweighted ADM	4,574.0000	0.0000	0.0000						
Total of Unweighted ADM			4,574.0000						
Regular Education Weighted ADM					5,497.4260	0.0000	0.0000		
Total of Weighted ADM							5,497.4260		

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	117.2350	0.0000	0.0000	0.1150	13.4820	0.0000	0.0000		
K-3	1,025.2626	0.0000	0.0000	0.0600	61.5158	0.0000	0.0000		
K-3 (Reading)	1,025.2626	0.0000	0.0000	0.0400	41.0105	0.0000	0.0000		
HI	1.3700	0.0000	0.0000	4.7710	6.5363	0.0000	0.0000		
MD-R, A-R, SID-R	69.9000	0.0000	0.0000	6.0240	421.0776	0.0000	0.0000		
MD-SC, A-SC, SID-SC	9.2275	0.0000	0.0000	5.9880	55.2543	0.0000	0.0000		
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000		
OI-R	3.0000	0.0000	0.0000	3.1580	9.4740	0.0000	0.0000		
OI-SC	0.7500	0.0000	0.0000	6.7730	5.0798	0.0000	0.0000		
P-SD	0.7850	0.0000	0.0000	3.5950	2.8221	0.0000	0.0000		
DD, ED, MIID, SLD, SLI, OHI	405.2917	0.0000	0.0000	0.2920	118.3452	0.0000	0.0000		
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000		
MOID	4.0000	0.0000	0.0000	4.4210	17.6840	0.0000	0.0000		
VI	4.1000	0.0000	0.0000	4.8060	19.7046	0.0000	0.0000		
FRPL	962.8228	0.0000	0.0000	0.0220	21.1821	0.0000	0.0000		
G	547.2137	0.0000	0.0000	0.0070	3.8305	0.0000	0.0000		
Group B - Add On Unweighted ADM	4,176.2209	0.0000	0.0000						
Total Unweighted Group B Add On			4,176.2209						
Group B - Add On Weighted ADM					796.9986	0.0000	0.0000		
Total Weighted Group B Add On							796.9986		

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

<u>Calculation For Base Support Level</u>		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM	
Regular Education Weighted ADM		5,497.4260		0.0000		0.0000	
Group B - Add On Weighted ADM		+	796.9986	+	0.0000	+	0.0000
Total ADM		=	6,294.4246	=	0.0000	=	0.0000
AOI Funding Factor		x	1.0000	x	0.9500	x	0.8500
Weighted ADM		=	6,294.4246	=	0.0000	=	0.0000

Total Weighted ADM		6,294.424624	
Base Level Amount (FY26)		x	\$5,113.26
Total Weighted ADM x Base Level Amount		\$32,185,029.65	
Calculated Teachers Experience Index (FY25)		1.0187	
Applied Teachers Experience Index (FY26)		x	1.0187
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level		\$32,786,889.71	

Base Support Level Adjustments		
Audit Service Expense	+	\$42,012.50
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	\$42,012.50
Adjusted Base Support Level	\$32,828,902.21

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

<u>Calculation Transportation Support Level (TSL)</u>			<u>Calculation For District Support Level (DSL)</u>		
(Miles, Eligible Students, Bus Passes and Bus Tokens)			FY26 Adjusted Base Support Level (BSL)		
Approved Daily Route Miles			FY26 Consolidation or Unification Assistance		
Eligible Students Transported (FY25)			2,731.00	+	\$0.00
Daily Route Miles Per Eligible Student (FY25)			0.7210	+	\$1,006,730.01
Total Approved Daily Route Miles			1,969.00		<u>\$33,835,632.22</u>
State Support Level Per Route Mile			x	\$2.47	
Instruction Days			x	180	<u>Calculation For Revenue Control Limit (RCL)</u>

District name <u>Catalina Foothills Unified School District No. 16</u>				County <u>Pima</u>		CTD number <u>100216000</u>
				Version <u>Proposed</u>		
To and From School Support Level			\$875,417.40	FY26 Adjusted Base Support Level (BSL)		\$32,828,902.21
<u>Activity Trip Level Factor</u>	x		0.15	FY26 Consolidation or Unification Assistance	+	\$0.00
Activity Trip Support Level			\$131,312.61	FY26 Transportation Revenue Control Limit (TRCL)	+	\$1,162,213.59
Handicapped Extended School Year Mileage (FY25)			0.00	FY26 Revenue Control Limit (RCL)		\$33,991,115.80
State Support Level Per Route Mile	x		2.47			
Handicapped Extended School Year Support Level			\$0.00	FY26 Lesser of DSL/RCL		\$33,835,632.22
Annual Expenditures For:	Bus Passes	Bus Tokens				
Districts (FY25)	\$0.00	\$0.00	\$0.00			
FY26 Transportation Support Level (TSL)			\$1,006,730.01			
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>						
FY25 Transportation Revenue Control Limit (TRCL)			\$1,162,213.59			
Change:	FY26 TSL	\$1,006,730.01				
	FY25 TSL	- \$895,179.78				
	Difference:	\$111,550.23				
Preliminary FY26 TRCL			\$1,273,763.82			
120% of FY26 TRCL		\$1,208,076.01				
FY26 Transportation Revenue Control Limit (TRCL)			\$1,162,213.59			

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated					District Page: 4 of 5
<u>District Additional Assistance (DAA) Calculations</u>					
	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY25 District ADM	15.7100	2,895.2171	1,848.3189	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$8,631.86	= \$1,590,777.04	= \$1,110,580.89	= \$0.00	\$2,709,989.79
(*For Type 03 High School Only, Per Student Count Factor at 50%)					
<u>DAA Growth Factor</u>					
FY25 District ADM	4,759.2460				
FY24 District ADM	/ 4,774.4424				
FY26 Calculated DAA Growth Factor	= 0.9968				
FY26 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)					
District DAA	\$8,631.86	\$1,590,777.04	\$1,110,580.89	\$0.00	\$2,709,989.79
<u>DAA For High School Textbooks</u>					
Rev. 5/25 Arizona Department of Education and Auditor General					
6/3/2025 3:29 PM					

District name	Catalina Foothills Unified School District No. 16	County	Pima	CTD number	100216000
				Version	Proposed
FY25 District High School ADM				1,848.3189	
Support Level Amount For Textbooks			x	\$84.93	
DAA For High School Textbooks					\$156,977.72
	PSD-8	9-12			
Pre-Adjusted DAA Base Allocation	\$1,599,408.90	\$1,267,558.61			\$2,866,967.51
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	\$1,599,408.90	\$1,267,558.61			\$2,866,967.51

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				District Page:	5 of 5
<u>Equalization Base for Lesser of DSL/RCL</u>					
	<u>Weighted ADM</u>	<u>Percentage</u>		<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	3,223.9020	58.6438453200%	x	\$33,835,632.22	\$19,842,515.82
9-12	2,273.5240	41.3561546800%	x	\$33,835,632.22	+ \$13,993,116.40
Total	5,497.4260				\$33,835,632.22
<u>Equalization Assessed Valuation</u>					
	<u>PSD-8</u>	<u>9 -12</u>			<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$784,562,308.00	\$784,562,308.00			
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00			
SRP Assessed Valuation	\$0.00	\$0.00			
GPLET Assessed Valuation	\$0.00	\$0.00			
Equalization Assessed Valuation	\$784,562,308.00	\$784,562,308.00			
	/ 100	/ 100			
	\$7,845,623.08	\$7,845,623.08			
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000			
FY26 Qualifying Levy	\$12,243,879.38	\$12,243,879.38			\$24,487,758.76

<u>Calculation of Equalization Assistance</u>			
	PSD-8	9-12	Total
DSL/RCL Allocation	\$19,842,515.82	\$13,993,116.40	\$33,835,632.22
Adjusted CY DAA Base Allocation	+ \$1,599,408.90	+ \$1,267,558.61	+ \$2,866,967.51
FY26 Equalization Base	\$21,441,924.72	\$15,260,675.01	\$36,702,599.73
FY26 Applied Qualifying Levy	- \$12,243,879.38	- \$12,243,879.38	- \$24,487,758.76
FY26 Equalization Assistance	\$9,198,045.34	\$3,016,795.63	\$12,214,840.97