



FY 2027  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Proposed

Version

By the Governing Board

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

Proposed 6/22/2026

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

District website link of posted budget

<https://www.dysart.org/main/site/panels/finance-department/53/district-b>

Stephen Skvara, President  
Mary Jane Ziola, Clerk  
Denise Destiche, Member  
Jennifer Drake, Member  
Dawn Densmore, Member

*Handwritten signatures of board members*

Signed

Signed

The FY 2027 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by June 26, 2026

Date

*Signature of Dr. John Croteau*  
Superintendent signature

*Signature of Marydel Speidell*  
Business Manager signature

Dr. John Croteau

Marydel Speidell

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee:

Francie Wolfe-Baumann

Telephone:

623-876-7000

Email: [francie.wolfe-baumann@dysart.org](mailto:francie.wolfe-baumann@dysart.org)

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	<u>266,310,000</u>
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ <u>117,000,000</u>
Intermediate	2000	\$ <u>10,000</u>
State	3000	\$ <u>127,700,000</u>
Federal	4000	\$ <u>21,600,000</u>
TOTAL		\$ <u>266,310,000</u>

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	<u>3.2309</u>	<u>3.0907</u>
Secondary Tax Rates:		
M&O Override	<u>1.1275</u>	<u>1.0064</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>0.7447</u>	<u>0.6349</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>1.8722</u>	<u>1.6413</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>215,321,165</u>	\$ <u>9,075,882</u>	\$ <u>224,397,047</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>25,267,759</u>	\$ <u>1,052,823</u>	\$ <u>26,320,582</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>20,035,956</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>270,753,585</u>

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$	<u>53,817</u>
2. Average salary of all teachers employed in FY 2026 (prior year)	\$	<u>54,716</u>
3. Increase in average teacher salary from the prior year	\$	<u>(89)</u>
4. Percentage increase		<u>-.2%</u>

Comments on average salary calculation (optional): Reflects the base salary amount for teachers

Empty box for comments on average salary calculation.

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



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 Dawn Densmore, Member \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Signed \_\_\_\_\_ Signed \_\_\_\_\_

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\_\_\_\_\_  
 Superintendent signature Business Manager signature  
 Dr. John Croteau Marydel Speidell  
 Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Francie Wolfe-Baumann  
 Telephone: 623-876-7000 Email: [francie.wolfe-baumann@dysart.org](mailto:francie.wolfe-baumann@dysart.org)

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2. Average salary of all teachers employed in FY 2026 (prior year)	\$	<u>54,716</u>
3. Increase in average teacher salary from the prior year	\$	<u>(899)</u>
4. Percentage increase		<u>-2%</u>

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

Comments on average salary calculation (optional): Reflects the base salary amount for teachers

**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 2026	Budget FY 2027		
<b>Expenditures</b>											
100 Regular Education											
1000 Instruction	1.	965.41	961.54	54,095,311	19,238,031	5,515,765	1,227,999	18,400	80,972,893	80,095,506	-1.1%
2000 Support services											
2100 Students	2.	119.00	119.00	5,425,637	2,184,052	253,756	48,167	2,900	7,844,553	7,914,512	0.9%
2200 Instructional staff	3.	39.40	41.15	4,160,903	1,226,467	681,838	30,100	45,936	6,265,573	6,145,244	-1.9%
2300 General administration	4.	10.00	10.00	677,473	323,979	923,690	5,150	18,545	2,034,616	1,948,837	-4.2%
2400 School administration	5.	131.76	133.96	8,359,323	2,823,440	14,399	52,326	25,000	10,947,505	11,274,488	3.0%
2500 Central services	6.	66.00	66.00	4,429,638	1,453,989	1,272,997	142,400	163,870	7,038,111	7,462,894	6.0%
2600 Operation & maintenance of plant	7.	126.25	124.99	4,845,619	2,010,119	13,187,226	6,974,800	6,125	25,626,507	27,023,889	5.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	4.00	4.00	343,420	124,107	73,000	0	0	330,709	540,527	63.4%
610 School-sponsored cocurricular activities	10.	0.00	0.00	167,724	31,892	0	0	0	180,756	199,616	10.4%
620 School-sponsored athletics	11.	1.00	1.25	1,261,877	301,680	361,200	20,000	112,150	2,016,289	2,056,907	2.0%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	1,462.82	1,461.89	83,766,925	29,717,756	22,283,871	8,500,942	392,926	143,257,512	144,662,420	1.0%
200 and 300 Special education											
1000 Instruction	15.	546.78	561.84	18,868,790	6,186,326	10,325,371	6,000	2,880	36,476,887	35,389,367	-3.0%
2000 Support services											
2100 Students	16.	146.00	147.00	11,848,154	3,338,446	2,630,188	0	0	16,648,989	17,816,788	7.0%
2200 Instructional staff	17.	12.00	13.00	1,077,938	332,518	4,984	2,000	0	1,454,864	1,417,440	-2.6%
2300 General administration	18.	0.00	0.00	0	0	500	0	0	500	500	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00	0.00	0	0	12,500	0	0	12,500	12,500	0.0%
2600 Operation & maintenance of plant	21.	4.00	4.00	110,682	60,565	4,930	0	0	145,751	176,177	20.9%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	708.78	725.84	31,905,564	9,917,855	12,978,473	8,000	2,880	54,739,491	54,812,772	0.1%
400 Pupil transportation	25.	159.88	159.88	6,006,272	2,925,860	3,707,631	2,131,600	17,050	14,496,276	14,788,413	2.0%
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	8.50	9.00	594,569	211,851	61,919	189,221	0	1,132,667	1,057,560	-6.6%
Budgeted expenditures (lines 14, and 24-29)	30.	2,339.98	2,356.61	122,273,330	42,773,322	39,031,894	10,829,763	412,856	213,625,946	215,321,165	0.8%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								8,890,447	9,075,882	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	2,339.98	2,356.61	122,273,330	42,773,322	39,031,894	10,829,763	412,856	222,516,393	224,397,047	0.8%

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

District name Dysart Unified

County Maricopa

CTD number 070289000

Version Proposed

**Instructions**

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

(A.R.S. §§ 15-761 and 15-903)

- 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)

	Prior FY	Budget FY	
	51,526,005	51,890,979	1.
	145,079	61,127	2.
	0	0	3.
	316,591	302,835	4.
	0	0	5.
	0	0	6.
	0	0	7.
	2,751,816	2,557,831	8.
	54,739,491	54,812,772	9.

- 10. IEP required pupil transportation costs coded within Program 400

	5,246,081	6,028,971	10.
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**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 18  
 Staff-pupil 1 to 7

**Expenditures budgeted for audit services**

M&O Fund -nonfederal	<b>6350</b>	<u>61,000</u>
All funds - federal	<i>6330</i>	<u>4,400</u>

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

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

Do not report budgeted amounts for the performance pay component of the 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) \$ 333,000  
 (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 2026	Budget FY 2027	
1000 Instruction	1.	34,588,273	9,283,067	0	122,110	0	0	42,313,227	43,993,450	4.0%
2100 Support services - students	2.	426,619	101,617	0	0	0	0	302,211	528,236	74.8%
2200 Support services - instructional staff	3.	169,657	37,266	1,252,974	0	0	0	1,002,656	1,459,897	45.6%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services operations	6.	0	0	0				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.	35,184,549	9,421,950	1,252,974	122,110	0	0	43,618,094	45,981,583	5.4%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							1,820,920	1,915,899	
Total budget limit expenditures (lines 10-11)	11.	35,184,549	9,421,950	1,252,974	122,110	0	0	45,439,014	47,897,482	5.4%

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

**Classroom Site Fund budget limit calculation**

FY 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	45,439,014
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	21,767,850
Unexpended budget balance (line 12 minus 13)	14.	23,671,164
Interest earned in the Classroom Site Fund in FY 2026	15.	734,895
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	23,491,423
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	47,897,482

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

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

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

Instructions	Expenditures	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY 2026	Budget FY 2027	
1.	<b>Unrestricted Capital Outlay override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
2.	<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
2.	1000 Instruction	0	1,863,845		2,065,970			0	4,825,211	3,929,815	-18.6%
3.	2000 Support services										
3.	2100, 2200 Students and instructional staff	0	0	359,764	1,126,800			0	1,935,350	1,486,564	-23.2%
4.	2300, 2400, 2500, 2900 Administration	0		1,393,560	1,045,200		0	0	1,881,096	2,438,760	29.6%
5.	2600 Operation & maintenance of plant	0		2,700	4,350,000			0	3,667,096	4,352,700	18.7%
6.	2700 Student transportation	0		44,850	3,581,070			0	3,752,090	3,625,920	-3.4%
7.	3000 Operation of noninstructional services (5)	0		0	0			0	0	0	0.0%
8.	4000 Facilities acquisition and construction	0		0	0			8,620,000	9,375,000	8,620,000	-8.1%
9.	5000 Debt service					740,000	74,000		818,745	814,000	-0.6%
10.	Budgeted expenditures (lines 2-9)	0	1,863,845	1,800,874	12,169,040	740,000	74,000	8,620,000	26,254,588	25,267,759	-3.8%
11.	Maintained for spending after FY 2027 (budgeted carryforward)								1,031,169	1,052,823	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	1,863,845	1,800,874	12,169,040	740,000	74,000	8,620,000	27,285,757	26,320,582	-3.5%

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	\$ _____ -
6642 Textbooks	530,297
6643 Instructional aids	1,333,548
673X Furniture and equipment	4,611,068
673X Vehicles	3,599,070
673X Tech hardware & software	3,958,902

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

\$ \_\_\_\_\_ -

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

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

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
Expenditures	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total fund expenditures</b>	1.	26,254,588	25,267,759	0		0		0	1.
<b>Select object codes detail (1)</b>									
6150 Classified salaries	2.	0	0	0		0		0	2.
6200 Employee benefits	3.	0	0	0		0		0	3.
6450 Construction services	4.	9,375,000	8,620,000	0		0		0	4.
6655 Short-term noninstructional software subscription	5.	2,095,940	1,800,874	0		0		0	5.
6710 Land and improvements	6.	0	0	0		0		0	6.
6720 Buildings and improvements	7.	0	0	0		0		0	7.
673X Furniture and equipment	8.	5,137,997	4,611,068	0		0		0	8.
673X Vehicles	9.	3,142,219	3,599,070	0		0		0	9.
673X Technology hardware & software	10.	4,198,918	3,958,902	0		0		0	10.
6831, 6832, 6833 redemption of principal	11.	808,745	740,000	0		0		0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	10,000	74,000	0		0		0	12.
Total (lines 2-12)	13.	24,768,819	23,403,914	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:									
Renovation	14.	9,375,000	8,620,000	0				0	14.
New construction	15.	0		0		0		0	15.
Other	16.	15,393,819	14,783,914	0		0		0	16.
Total (lines 14-16, must equal line 13)	17.	24,768,819	23,403,914	0	0	0	0	0	17.

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

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

**Special projects**

**Instructions**

**Federal projects FTE & expenditures**

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

**State projects FTE & expenditures**

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

**Instructional Improvement Fund expenditures (020)**

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
56.94	56.53	5,429,419	4,520,465
1.00	0.00	1,318,813	769,970
0.50	0.00	589,566	3,666,874
0.00	0.00	0	0
1.50	1.10	283,778	144,252
0.00	0.00	0	0
0.00	0.00	0	0
45.12	43.49	4,322,383	4,081,697
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
4.63	4.63	541,325	378,928
0.00	0.00	0	0
24.85	25.85	3,123,340	4,370,108
0.00	0.00	0	0
0.00	0.00	290,000	400,000
0.00	0.00	0	0
2.00	2.00	1,698,743	1,703,662
0.00	0.00	0	0
136.54	133.60	17,597,367	20,035,956
0.00	0.00	234,740	164,318
0.00	0.00	186,523	150,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	50,000	50,000
0.00	0.00	0	0
0.00	0.00	897,207	0
0.00	0.00	1,368,470	364,318
136.54	133.60	18,965,837	20,400,274

	Prior FY	Budget FY
1.	550,000	550,000
2.	0	0
3.	0	0
4.	550,000	550,000
5.	1,100,000	1,100,000

**Other funds expenditures**

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other

**Internal Service Funds 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 9\_\_ \_\_\_\_\_

	Prior FY	Budget FY
0	0	
97,409	97,650	
0	0	
500,000	500,000	
13,500,000	14,000,000	
950,000	1,000,000	
5,700,000	6,000,000	
1,100,000	1,000,000	
850,000	800,000	
1,600,000	1,600,000	
0	0	
0	0	
0	0	
400,000	400,000	
20,000	20,000	
223,000	225,000	
1,815,079	1,811,777	
270,000	265,000	
0	0	
1,000	1,000	
0	0	
50,000	50,000	
2,400,000	3,000,000	
0	0	
0	0	
0	0	
0	0	
1,778,370	1,842,469	
0	0	
7,990,572	1,500,000	
17,575,425	17,458,250	
0	0	
1,400,000	1,400,000	
0	0	
20,000,000	20,000,000	
200,000	200,000	
0	0	
0	0	

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

**Calculation of FY 2027 General Budget Limit  
(A.R.S. §15-947.C)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 178,759,432	\$ 178,759,432	\$ 0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 12,901,967		
(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 12,901,967		12,901,967
*3. FY 2027 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		26,963,691	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small school adjustment for Districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of small school adjustment phase down limit, line 6)			
*5. Tuition revenue (A.R.S. §§15-823 and 15-824) (Do <b>not</b> 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)		20,516,393	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint career and technical education and vocational education center (A.R.S. §15-910.01)			
* (f) FY 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		(1,842,469)	
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance adjustment			
(e) ADM/Transportation audit adjustment			
(f) Other:			
10. FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 224,397,047	
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)			\$ 12,901,967

\* 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 2027 Unrestricted Capital Budget Limit  
(A.R.S. Section 15-947.D)**

**Unrestricted Capital Budget Limit**

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$ <u>27,285,757</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	\$ _____
3. Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	\$ <u>27,285,757</u>
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$ <u>27,285,757</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>27,285,757</u>
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>14,200,071</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>13,085,686</u>
8. Interest earned in Fund 610 in FY 2026	\$ <u>332,929</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions: _____	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ <u>12,901,967</u>
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>26,320,582</u></u>

(1)The amount budgeted on page 4, line 12 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)**

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 2026	Budget FY 2027	
	Expenditures										
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.20	97,609	41	0	0		0	97,409	97,650	0.2%
2000 Support services											
2100 Students	2.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional staff	3.	0.00	0	0	0	0		0	0	0	0.0%
2300 General administration	4.	0.00	0	0	0	0		0	0	0	0.0%
2400 School administration	5.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central services	6.	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student transportation	8.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	9.	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)</b>	10.	1.20	97,609	41	0	0		0	97,409	97,650	0.2%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00	0	0	0	0		0	0	0	0.0%
2000 Support services											
2100 Students	12.	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional staff	13.	0.00	0	0	0	0		0	0	0	0.0%
2300 General administration	14.	0.00	0	0	0	0		0	0	0	0.0%
2400 School administration	15.	0.00	0	0	0	0		0	0	0	0.0%
2500 Central services	16.	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00	0	0	0	0		0	0	0	0.0%
2700 Student transportation	18.	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	19.	0.00	0	0	0	0		0	0	0	0.0%
<b>Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)</b>	20.	0.00	0	0	0	0		0	0	0	0.0%

I certify that the budget of proposed by the Governing Board on, Francie Wolfe-Baumann

Dysart Unified School District, Maricopa County for fiscal year 2027 was officially June 22, 2026, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District office, telephone 623-876-7000 during normal business hours.

*[Signature]*  
President of the Governing Board

**Instructions**

<b>1. Average daily membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b> 1. Average salary of all teachers employed in FY 2027 (budget year) 53.817 2. Average salary of all teachers employed in FY 2026 (prior year) 54.716 3. Increase in average teacher salary from the prior year (899) 4. Percentage increase -2%
	<b>2025 ADM</b>	<b>2026 ADM</b>	<b>2027 ADM</b>	
Attending	21,748,9570	21,573,2086	21,450,0000	
<b>2. Tax rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	Comments on average salary calculation (optional): Reflects the base salary amount for teachers
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2309	3.0907	
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		1.8722	1.6413	
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted expenditures</b>	<b>Budgeted carryforward</b>	<b>Budget limit</b>
Maintenance & Operation Fund		215,321,165	9,075,882	224,397,047
Classroom Site Fund		45,981,583	1,915,899	47,897,482
Unrestricted Capital Outlay Fund		25,267,759	1,052,823	26,320,582

	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	
<b>100 Regular education</b>							
1000 Instruction	74,027,078	73,333,342	6,945,815	6,762,164	80,972,893	80,095,506	-1.1%
<b>2000 Support services</b>							
2100 Students	7,495,177	7,609,689	349,376	304,823	7,844,553	7,914,512	0.9%
2200 Instructional staff	5,178,948	5,387,370	1,086,625	757,874	6,265,573	6,145,244	-1.9%
2300, 2400, 2500 Administration	17,112,019	18,067,842	2,908,213	2,618,377	20,020,232	20,686,219	3.3%
2600 Oper./maint. of plant	5,338,615	6,855,738	20,287,892	20,168,151	25,626,507	27,023,889	5.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	280,709	467,527	50,000	73,000	330,709	540,527	63.4%
610 School-sponsored cocurric. activities	180,756	199,616	0	0	180,756	199,616	10.4%
620 School-sponsored athletics	1,298,989	1,563,557	717,300	493,350	2,016,289	2,056,907	2.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	110,912,291	113,484,681	32,345,221	31,177,739	143,257,512	144,662,420	1.0%
<b>200 and 300 Special education</b>							
1000 Instruction	24,033,363	25,055,116	12,443,524	10,334,251	36,476,887	35,389,367	-3.0%
<b>2000 Support services</b>							
2100 Students	14,247,616	15,186,600	2,401,373	2,630,188	16,648,989	17,816,788	7.0%
2200 Instructional staff	1,451,364	1,410,456	3,500	6,984	1,454,864	1,417,440	-2.6%
2300, 2400, 2500 Administration	0	0	13,000	13,000	13,000	13,000	0.0%
2600 Oper./maint. of plant	145,251	171,247	500	4,930	145,751	176,177	20.9%
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	39,877,594	41,823,419	14,861,897	12,989,353	54,739,491	54,812,772	0.1%
400 Pupil transportation	8,839,845	8,932,132	5,656,431	5,856,281	14,496,276	14,788,413	2.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	675,574	806,420	457,093	251,140	1,132,667	1,057,560	-6.6%
Budgeted expenditures	160,305,304	165,046,652	53,320,642	50,274,513	213,625,946	215,321,165	0.8%
Maintained for spending after FY 2027 (budgeted carryforward)					8,890,447	9,075,882	
<b>Total budget limit expenditures</b>	<b>160,305,304</b>	<b>165,046,652</b>	<b>53,320,642</b>	<b>50,274,513</b>	<b>222,516,393</b>	<b>224,397,047</b>	<b>0.8%</b>

I certify that the budget of  
proposed by the Governing Board on,  
Francie Wolfe-Baumann

Dysart Unified School District, Maricopa County for fiscal year 2027 was officially  
June 22, 2026, and that the complete Proposed Expenditure Budget may be reviewed by contacting  
at the District office, telephone 623-876-7000 during normal business hours.

**Instructions**

President of the Governing Board

<b>1. Average daily membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>
	<b>2025 ADM</b>	<b>2026 ADM</b>	<b>2027 ADM</b>	
<b>Attending</b>	21,748,9570	21,573,2086	21,450,0000	1. Average salary of all teachers employed in FY 2027 (budget year) 53,817
<b>2. Tax rates:</b>				2. Average salary of all teachers employed in FY 2026 (prior year) 54,716
		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year (899)
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2309	3.0907	4. Percentage increase -2%
<b>Secondary rate</b> (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		1.8722	1.6413	Comments on average salary calculation (optional): Reflects the base salary amount for teachers
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted</b>	<b>Budgeted</b>	
		<b>expenditures</b>	<b>carryforward</b>	<b>Budget limit</b>
<b>Maintenance &amp; Operation Fund</b>	215,321,165	9,075,882	224,397,047	
<b>Classroom Site Fund</b>	45,981,583	1,915,899	47,897,482	
<b>Unrestricted Capital Outlay Fund</b>	25,267,759	1,052,823	26,320,582	

	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	
<b>100 Regular education</b>							
1000 Instruction	74,027,078	73,333,342	6,945,815	6,762,164	80,972,893	80,095,506	-1.1%
<b>2000 Support services</b>							
2100 Students	7,495,177	7,609,689	349,376	304,823	7,844,553	7,914,512	0.9%
2200 Instructional staff	5,178,948	5,387,370	1,086,625	757,874	6,265,573	6,145,244	-1.9%
2300, 2400, 2500 Administration	17,112,019	18,067,842	2,908,213	2,618,377	20,020,232	20,686,219	3.3%
2600 Oper./maint. of plant	5,338,615	6,855,738	20,287,892	20,168,151	25,626,507	27,023,889	5.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	280,709	467,527	50,000	73,000	330,709	540,527	63.4%
610 School-sponsored cocurric. activities	180,756	199,616	0	0	180,756	199,616	10.4%
620 School-sponsored athletics	1,298,989	1,563,557	717,300	493,350	2,016,289	2,056,907	2.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
<b>Regular education subsection subtotal</b>	<b>110,912,291</b>	<b>113,484,681</b>	<b>32,345,221</b>	<b>31,177,739</b>	<b>143,257,512</b>	<b>144,662,420</b>	<b>1.0%</b>
<b>200 and 300 Special education</b>							
1000 Instruction	24,033,363	25,055,116	12,443,524	10,334,251	36,476,887	35,389,367	-3.0%
<b>2000 Support services</b>							
2100 Students	14,247,616	15,186,600	2,401,373	2,630,188	16,648,989	17,816,788	7.0%
2200 Instructional staff	1,451,364	1,410,456	3,500	6,984	1,454,864	1,417,440	-2.6%
2300, 2400, 2500 Administration	0	0	13,000	13,000	13,000	13,000	0.0%
2600 Oper./maint. of plant	145,251	171,247	500	4,930	145,751	176,177	20.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
<b>Special education subsection subtotal</b>	<b>39,877,594</b>	<b>41,823,419</b>	<b>14,861,897</b>	<b>12,989,353</b>	<b>54,739,491</b>	<b>54,812,772</b>	<b>0.1%</b>
<b>400 Pupil transportation</b>	<b>8,839,845</b>	<b>8,932,132</b>	<b>5,656,431</b>	<b>5,856,281</b>	<b>14,496,276</b>	<b>14,788,413</b>	<b>2.0%</b>
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	675,574	806,420	457,093	251,140	1,132,667	1,057,560	-6.6%
<b>Budgeted expenditures</b>	<b>160,305,304</b>	<b>165,046,652</b>	<b>53,320,642</b>	<b>50,274,513</b>	<b>213,625,946</b>	<b>215,321,165</b>	<b>0.8%</b>
<b>Maintained for spending after FY 2027 (budgeted carryforward)</b>					<b>8,890,447</b>	<b>9,075,882</b>	
<b>Total budget limit expenditures</b>	<b>160,305,304</b>	<b>165,046,652</b>	<b>53,320,642</b>	<b>50,274,513</b>	<b>222,516,393</b>	<b>224,397,047</b>	<b>0.8%</b>

**Summary of School District Proposed Expenditure Budget (Concl'd)**

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	213,625,946	215,321,165	1,695,219	0.8%
Instructional Improvement	1,100,000	1,100,000	0	0.0%
English Language Learner	97,409	97,650	241	0.2%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	43,618,094	45,981,583	2,363,489	5.4%
Federal Projects	17,597,367	20,035,956	2,438,589	13.9%
State Projects	1,368,470	364,318	(1,004,152)	-73.4%
Unrestricted Capital Outlay	26,254,588	25,267,759	(986,829)	-3.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	17,575,425	17,458,250	(117,175)	-0.7%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	1,100,000	1,000,000	(100,000)	-9.1%
Bond Building	0	0	0	0.0%
Food Service	13,500,000	14,000,000	500,000	3.7%
Other	45,648,021	40,115,246	(5,532,775)	-12.1%

CTD number 070289000

Version Proposed

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

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	950,000	1,000,000
520 Community School	5,700,000	6,000,000
526 Extracurricular Activities Fees Tax Credit	850,000	800,000
530 Gifts and Donations	1,600,000	1,600,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	400,000	400,000
555 Textbooks	20,000	20,000
565 Litigation Recovery	223,000	225,000
570 Indirect Costs	1,815,079	1,811,777
575 Unemployment Insurance	270,000	265,000
580 Teacherage	0	0
585 Insurance Refund	1,000	1,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	50,000	50,000
596 Career Technical Education	2,400,000	3,000,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	1,778,370	1,842,469
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	7,990,572	1,500,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	1,400,000	1,400,000
Other	0	0
9 Self-Insurance	20,000,000	20,000,000
955 Intergovernmental Agreements	200,000	200,000
9 OPEB	0	0
9	0	0
Total	45,648,021	40,115,246

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	51,526,005	51,890,979
Gifted education	145,079	61,127
Remedial education	0	0
ELL incremental costs	316,591	302,835
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	2,751,816	2,557,831
Total	54,739,491	54,812,772

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	2	75	77	1 to 279
Teachers	36	1,176	1,212	1 to 18
Other	4	218	222	1 to 97
Subtotal	42	1,469	1,511	1 to 14
Classified --				
Managers, supervisors, directors	0	39	39	1 to 550
Teachers aides	2	351	353	1 to 61
Other	5	691	696	1 to 31
Subtotal	7	1,081	1,088	1 to 20
Total	49	2,550	2,599	1 to 8
Special education --				
Teacher	16	190	206	1 to 18
Staff	49	495	544	1 to 7

**Instructions**

**FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)**

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2027 TNT base limit	<u><u>\$ 0</u></u>	<b>Primary property tax rate related to budgeted expenditures</b>
<b>FY 2027 Budgeted expenditures</b>			
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>\$ 0</u>	<u>                    </u>
<b>Adjustments for FY 2026 expenditures</b>			
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center		
a.	FY 2026 Total actual expenditures for programs above	\$ <u>                    </u>	
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	\$ <u>                    </u>	
b.	FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	<u>\$ 0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	<u>\$ 0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 0</u>	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u><u>\$ 0</u></u>	
12.	Amount to be levied in FY 2027 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 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)	<u>\$ 0</u>	<u>                    </u>
<b>Calculations for Truth in Taxation notice</b>			
A.	Sum of lines 11, 12, and 13	<u>\$ 0</u>	
B.1.	Current assessed value	<u>                    </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	<u>                    </u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	<u>\$ 0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	<u>                    </u> (2)	
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.		
(2)	\$10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.		

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds														
	General			Capital projects			Special revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds	
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant						Other special revenue
<b>A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter</b>															
<b>1. FY 2025 final ending fund balance</b>	15,727,920	12,510,494	26,995,813	0	0	0	1,390,914	23,026,725	447,995	26,264,604	17,327,663	0	0	10,078,986	133,771,114
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
<b>2. FY 2026 activity, year-to-date and estimated through June 30</b>															
<b>(a) FY 2026 revenues and other financing sources</b>	153,890,268	11,014,231	5,044,914	0	0	0	9,058,029	21,268,828	9,999,530	24,411,293	11,723,281	0	0	19,111,923	265,522,297
<b>(b) FY 2026 expenditures and other financing uses</b>	179,612,619	10,423,824	4,886,571	0	0	0	8,788,111	15,549,606	10,756,005	20,728,994	17,577,425	0	0	18,979,786	287,302,941
<b>3. Estimated FY 2026 ending fund balance</b>	(9,994,431)	13,100,901	27,154,156	0	0	0	1,660,832	28,745,947	(308,480)	29,946,903	11,473,519	0	0	10,211,123	111,990,470
<b>(a) Nonspendable</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>(b) Restricted</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>(c) Committed</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>(d) Assigned</b>	0	0	1,700,000	0	0	0	0	1,900,000	0	0	0	0	0	0	3,600,000
<b>(e) Unassigned</b>	0	13,100,901	25,454,156	0	0	0	0	26,845,947	0	29,946,903	11,473,519	0	0	10,211,123	117,032,549
<b>(f) Total (amount must agree to line 3 above)</b>	0	13,100,901	27,154,156	0	0	0	0	28,745,947	0	29,946,903	11,473,519	0	0	10,211,123	120,632,549
<b>4. FY 2026 estimated ending fund balance details and planned uses</b>															
<b>(a) Fund deficit</b>	(9,994,431)	0	0	0	0	0	0	0	(308,480)	0	0	0	0	0	(10,302,911)
<b>(b) Fund balance exceeding budget capacity in budget controlled funds</b>	0	0		0				0	0						0
<b>(c) Planned to be spent in FY 2027</b>	0	1,052,823	25,454,156	0	0	0	1,660,832	26,845,947	0	29,946,903	0	0	0	10,221,123	95,181,784
<b>(d) Maintained for spending after FY 2027</b>	0	0	0	0	0	0	0	0	0	0	11,473,519	0	0	0	11,473,519
<b>(e) Total (amount must agree to line 3 above)</b>	(9,994,431)	1,052,823	25,454,156	0	0	0	1,660,832	26,845,947	(308,480)	29,946,903	11,473,519	0	0	10,221,123	96,352,392

**B. Comments (optional)**

Assigned amounts for Governing Board approved retention stipends.

**Instructions**

**Data entry sheet**

**FY 2027 Legislative amounts**

Base level amount (A.R.S. §15-901, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	\$ 5,215.53
State support level per route mile (A.R.S. §15-945, includes 2.0% minimum required adjustment in JLBC's FY 2027 Baseline Budget Book)	
0.5 mile or less <b>OR</b> more than 1.0 mile	\$ 3.07
More than 0.5 mile through 1.0 mile	\$ 2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (March 16, 2026, JLBC TNT rate memorandum)	1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	\$ 883.00

**District information**

Student information systems (SIS) vendor SELECT from dropdown  
InfiniteCampus (InfiniteCampus)

Accounting information system Infinite Visions  

Bookstore cash receiving system InTouch Receipting

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.

	PSD	K-8	9-12	Total
1. FY 2025 100th-Day ADM				21,748.9570
2. FY 2026 100th-Day ADM	191.2250	13,691.1585	7,690.8251	21,573.2086
<b>Current year ADM (A.R.S. §§15-943 and 15-808)</b>				
3. FY 2027 Estimated non-AOI student count	200.0000	13,650.0000	7,600.0000	21,450.0000
4. FY 2027 Estimated AOI full-time student count				0.0000
5. FY 2027 Estimated AOI part-time student count				0.0000
6. Total FY 2027 estimated student count	200.0000	13,650.0000	7,600.0000	21,450.0000

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

**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	1,052.5474		
8. K-3	5,257.5917		
9. K-3 (Reading)	5,257.5917		
10. HI	28.6500		
11. MD-R, A-R, and SID-R	350.4453		
12. MD-SC, A-SC, and SID-SC	394.6781		
13. MD-SSI	12.3500		
14. OI-R	8.4100		
15. OI-SC	12.9300		
16. P-SD	83.3300		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,859.2455		*School aged students only
18. ED-P	26.3500		
19. MOID	32.0300		
20. VI	9.4500		
21. FRPL	12,995.5820		
22. G	846.3646		
23. Total add-on count (lines 7 through 22)	29,227.5463	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 2027 base level amount	\$5,215.53
4. Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$57,966.00
6. FY 2025 actual federal audit expenditures from all funds	\$6,334.00
7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	\$64,300.00

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

1. FY 2026 Approved daily route miles	7,864.00
2. Number of eligible students transported in FY 2026	4,287.00
3. FY 2026 Annual expenditure for bus tokens	
4. FY 2026 Annual expenditure for bus passes	
5. Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	
6. Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	3,000.00

**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	
7. Other BSL adjustment 2	

**Assessed property valuations**

8. 2026 Primary net assessed valuation (AV)	\$2,678,942,075
9. 2026 Primary net assessed valuation (AV2)	
10. 2026 Salt River Project (SRP) valuation	\$185,000
11. 2026 Government Property Lease Excise Tax assessed valuation	

**Instructions**

**Data entry sheet**

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

12. Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$202,000,000.00
14. FY 2026 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 2027 Impact Aid revenue	
17. Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18. Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	
19. Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	
20. FY 2026 Ending cash balance in the Impact Aid Fund	

TRCL/TSL difference

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

21. <input type="checkbox"/> Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.	
22. Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY <input type="text"/>
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).	<input type="text"/>

**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 <input type="text"/>
25. Base year attending ADM grades 9-12	<input type="text"/>
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	<input type="text"/>
27. Tuition received in base year	<input type="text"/>
28. Tuition received in fiscal year after base year	<input type="text"/>
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)	<input type="text"/>
31. Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)	<input type="text"/>

**Type 03 district information**

1. High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	<input type="text"/>
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**Accommodation district (TYPE 01) information (A.R.S. §15-974)**

1. <input type="checkbox"/> Check box if the district offers instruction in grades 9-12. <b>Accommodation districts only.</b> Only accommodation districts with a student count of <b>more</b> than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of <b>more</b> than 100 in grades 9-12, should complete lines 2 through 4.	
2. Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	<input type="text"/>
3. 10% of the FY 2027 RCL calculated using the district's 2026 ADM	<input type="text"/>
4. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$ <input type="text"/>

**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	= 0.0000	= 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0005	x 0.0005	x 0.0003	x 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	x 0.0020	x 0.0012	x 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	\$ 1,645,267.62
	K-3 Reading	\$ 1,096,845.26

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999		
DAA per student count	\$ 663.81	\$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999		
a. Student count constant	500.0000	500.0000
b. Student count	= 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 2027 Student count (2025 ADM): 500.000 - 599.999		
a. Student count constant	600.0000	600.0000
b. Student count	= 0.0000	= 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight adjustment factor	x 0.0012	x 0.0013
e. Support level weight increase	= 0.0000	= 0.0000
f. Support level weight	+ 1.1580	+ 1.2680
g. Adjusted support level weight	= 0.0000	= 0.0000
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per student count	\$ 0.00	\$ 0.00
4. FY 2027 Student count (2025 ADM): 600.000 or more and career technical education districts		
DAA per student count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2026 latest revised budget, page 7, line 11)	\$ 222,516,393.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 222,516,393.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)	\$ 222,516,393.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 222,516,393.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 222,516,393.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	\$ 202,000,000.00
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 20,516,393.00

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

	FY 2026 Budget	Actual	Unexpended Budget
10. FY 2026 Actual expenditures:			
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint career and technical education and vocational education center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 20,516,393.00
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)			\$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			\$ 20,516,393.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2026			\$ 0.00
b. Actual budget balance carryforward			\$ 0.00
c. Remaining M&O cash balance			\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM	\$ 0.00		
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

**Instructions**

**Calculations**

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

1. FY 2027 Impact Aid revenue	\$ 0.00
2. Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$ 0.00
3. TRCL/TSL difference	\$ 0.00
4. Impact Aid revenue transferred in FY 2027 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 2027 to the M&O Fund to reduce or eliminate taxes	\$ 0.00
6. FY 2026 Ending cash balance in the Impact Aid Fund	\$ 0.00
7. FY 2027 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 2027, 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 2027 student count is the 2026 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 2027 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 2027 9-12 student count	0.0000
c. Small school student count limit	- 100,0000
d. Student count above the small school limit	= 0.0000
e. Adjusted support level weight (See Table II at right for calculation)	x 0.0000
f. Weighted student count above small school limit	= 0.0000
g. Base level amount	x 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades 9-12 small school adjustment phase down limit	\$ 0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	\$ 0.00
4. Allowable small school adjustment, subject to an election	\$ 0.00
5. 10% of the District's total RCL	\$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	\$ 0.00

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

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

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

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:	
a. FY 2027 K-8 student count	0.0000
b. Small school student count limit	- 125,0000
c. Student count above the small school limit	= 0.0000
d. Phase-down factor	x 0.0045
e. Result	= 0.0000
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)	= 0.0000
g. K-8 Revenue Control Limit	x 0.00
h. K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	\$ 0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:	
a. FY 2027 9-12 student count	0.0000
b. Small school student count limit	- 100,0000
c. Student count above the small school limit	= 0.0000
d. Phase-down factor	x 0.0065
e. Result	= 0.0000
f. Maximum percent increase to apply to RCL (.65 minus line 2.e)	= 0.0000
g. 9-12 Revenue Control Limit	x 0.00
h. 9-12 Small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)	\$ 0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	\$ 0.00
4. Allowable small school adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	\$ 0.00
5. 10% of the District's total RCL	\$ 0.00
6. Maximum override, subject to an election (greater of line 4 or line 5)	\$ 0.00

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

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

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

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

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

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

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

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

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

**Instructions**

**Dysart Unified  
Basic Calculations For Equalization Essistance**

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	200.0000	0.0000	0.0000	1.4500	290.0000	0.0000	0.0000
K-8,UE	13,650.0000	0.0000	0.0000	1.1580	15,806.7000	0.0000	0.0000
9-12	7,600.0000	0.0000	0.0000	1.2680	9,636.8000	0.0000	0.0000
<b>Regular Education Unweighted ADM</b>	<b>21,450.0000</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total of Unweighted ADM</b>			<b>21,450.0000</b>				
<b>Regular Education Weighted ADM</b>					<b>25,733.5000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total of Weighted ADM</b>							<b>25,733.5000</b>

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	1,052.5474	0.0000	0.0000	0.1150	121.0430	0.0000	0.0000
K-3	5,257.5917	0.0000	0.0000	0.0600	315.4555	0.0000	0.0000
K-3 (Reading)	5,257.5917	0.0000	0.0000	0.0400	210.3037	0.0000	0.0000
HI	28.6500	0.0000	0.0000	4.7710	136.6892	0.0000	0.0000
MD-R, A-R, SID-R	350.4453	0.0000	0.0000	6.0240	2,111.0825	0.0000	0.0000
MD-SC, A-SC, SID-SC	394.6781	0.0000	0.0000	5.9880	2,363.3325	0.0000	0.0000
MD-SSI	12.3500	0.0000	0.0000	7.9470	98.1455	0.0000	0.0000
OI-R	8.4100	0.0000	0.0000	3.1580	26.5588	0.0000	0.0000
OI-SC	12.9300	0.0000	0.0000	6.7730	87.5749	0.0000	0.0000
P-SD	83.3300	0.0000	0.0000	3.5950	299.5714	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,859.2455	0.0000	0.0000	0.2920	834.8997	0.0000	0.0000
ED-P	26.3500	0.0000	0.0000	4.8220	127.0597	0.0000	0.0000
MOID	32.0300	0.0000	0.0000	4.4210	141.6046	0.0000	0.0000
VI	9.4500	0.0000	0.0000	4.8060	45.4167	0.0000	0.0000
FRPL	12,995.5820	0.0000	0.0000	0.0220	285.9028	0.0000	0.0000
G	846.3646	0.0000	0.0000	0.0070	5.9246	0.0000	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>29,227.5463</b>	<b>0.0000</b>	<b>0.0000</b>				
<b>Total Unweighted Group B Add On</b>			<b>29,227.5463</b>				
<b>Group B - Add On Weighted ADM</b>					<b>7,210.5648</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Total Weighted Group B Add On</b>							<b>7,210.5648</b>

**Dysart Unified**

**Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

<u>Calculation For Base Support Level</u>		<b>Non-AOI ADM</b>		<b>AOI-FT ADM</b>		<b>AOI-PT ADM</b>
Regular Education Weighted ADM		25,733.5000		0.0000		0.0000
Group B - Add On Weighted ADM	+	7,210.5648	+	0.0000	+	0.0000
Total ADM	=	32,944.0648	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	32,944.0648	=	0.0000	=	0.0000

<b>Total Weighted ADM</b>						<b>32,944.064763</b>
<b>Base Level Amount (FY27)</b>					x	<b>\$5,215.53</b>
Total Weighted ADM x Base Level Amount						<b>\$171,820,758.09</b>
Calculated Teachers Experience Index (FY26)	1.0000					
<b>Applied Teachers Experience Index (FY27)</b>					x	<b>1.0000</b>
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
<b>Pre-Adjusted Base Support Level</b>						<b>\$171,820,758.09</b>

<b>Base Support Level Adjustments</b>			
<b>Audit Service Expense</b>	+	<b>\$57,966.00</b>	
Increase for Tuition Loss Adjustment	+	<b>\$0.00</b>	
Increase for Student Revenue Loss Phase-Down	+	<b>\$0.00</b>	
<b>Adjustment for Remote Instructional Time calculated by ADE</b>	+	<b>\$0.00</b>	
<b>CTED 9th Grade Funding Adjustment</b>	+	<b>\$0.00</b>	
<b>CTED Continuation 13th Grade Funding Adjustment</b>	+	<b>\$0.00</b>	
<b>Total Base Support Level Adjustments</b>			<b>\$57,966.00</b>
<b>Adjusted Base Support Level</b>			<b>\$171,878,724.09</b>

**Dysart Unified**

**Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

**Calculation Transportation Support Level (TSL)**

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

Approved Daily Route Miles			
Eligible Students Transported (FY26)		4,287.00	
Daily Route Miles Per Eligible Student (FY26)		1.8344	
Total Approved Daily Route Miles		7,864.00	
State Support Level Per Route Mile	x	\$3.07	
Instruction Days	x	180	
To and From School Support Level		\$4,345,646.40	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$782,216.35	
Handicapped Extended School Year Mileage (FY26)		3,000.00	
State Support Level Per Route Mile	x	3.07	
Handicapped Extended School Year Support Level		\$9,210.00	
Annual Expenditures For:			
Districts (FY26)	Bus Passes	Bus Tokens	
	\$0.00	\$0.00	\$0.00
<b>FY27 Transportation Support Level (TSL)</b>			<b>\$5,137,072.75</b>

**Calculation For District Support Level (DSL)**

FY27 Adjusted Base Support Level (BSL)		\$171,878,724.09
FY27 Consolidation or Unification Assistance	+	\$0.00
FY27 Transportation Support Level (TSL)	+	\$5,137,072.75
<b>FY27 District Support Level (DSL)</b>		<b>\$177,015,796.84</b>

**Calculation For Revenue Control Limit (RCL)**

FY27 Adjusted Base Support Level (BSL)		\$171,878,724.09
FY27 Consolidation or Unification Assistance	+	\$0.00
FY27 Transportation Revenue Control Limit (TRCL)	+	\$6,880,707.82
<b>FY27 Revenue Control Limit (RCL)</b>		<b>\$178,759,431.91</b>

<b>FY27 Lesser of DSL/RCL</b>	<b>\$177,015,796.84</b>
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**Calculation For Transportation Revenue Control Limit (TRCL)**

FY26 Transportation Revenue Control Limit (TRCL)		\$6,880,707.82
Change:		
FY27 TSL		\$5,137,072.75
FY26 TSL	-	\$5,278,338.41
Difference:		\$0.00
Preliminary FY27 TRCL		\$6,880,707.82
120% of FY27 TRCL		\$6,164,487.30
<b>FY27 Transportation Revenue Control Limit (TRCL)</b>		<b>\$6,880,707.82</b>

**Dysart Unified**

**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>
FY26 District ADM	191.2250		13,691.1585		7,690.8251		0.0000		
DAA Per ADM	x \$549.45		x \$549.45		x \$600.86		x \$0.00		
<b>Preliminary DAA</b>	= \$105,068.58		= \$7,522,607.04		= \$4,621,109.17		= \$0.00		<b>\$12,248,784.78</b>

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

**DAA Growth Factor**

FY26 District ADM	21,573.2086
FY25 District ADM	/ 21,748.9570
FY27 Calculated DAA Growth Factor	= 0.9919
FY27 Applied DAA Growth Factor	

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

<b>District DAA</b>	<b>\$105,068.58</b>		<b>\$7,522,607.04</b>		<b>\$4,621,109.17</b>		<b>\$0.00</b>		<b>\$12,248,784.78</b>
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**DAA For High School Textbooks**

FY26 District High School ADM					7,690.8251				
Support Level Amount For Textbooks					x \$84.93				
<b>DAA For High School Textbooks</b>									<b>\$653,181.78</b>

	<u>PSD-8</u>		<u>9-12</u>				
<b>Pre-Adjusted DAA Base Allocation</b>	<b>\$7,627,675.62</b>		<b>\$5,274,290.95</b>				<b>\$12,901,966.57</b>
<b>Type 03 Transported 9-12</b>			<b>\$0.00</b>				
	<b>\$0.00</b>		<b>\$0.00</b>				<b>\$0.00</b>
<b>Total DAA Adjustments</b>	<b>\$0.00</b>		<b>\$0.00</b>				<b>\$0.00</b>
<b>Adjusted FY26 DAA Base Allocation</b>	<b>\$7,627,675.62</b>		<b>\$5,274,290.95</b>				<b>\$12,901,966.57</b>

**Dysart Unified**

**Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>
PSD-8	16,096.7000	62.5515378800%	x \$177,015,796.84	\$110,726,103.21
9-12	9,636.8000	37.4484621200%	x \$177,015,796.84	+ \$66,289,693.63
<b>Total</b>	<b>25,733.5000</b>			<b>\$177,015,796.84</b>

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$2,678,942,075.00	\$2,678,942,075.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$185,000.00	\$185,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
<b>Equalization Assessed Valuation</b>	<b>\$2,679,127,075.00</b>	<b>\$2,679,127,075.00</b>	
	/ 100	/ 100	
	\$26,791,270.75	\$26,791,270.75	
Qualifying Tax Rate	x 1.5128000000	x 1.5128000000	
<b>FY27 Qualifying Levy</b>	<b>\$40,529,834.39</b>	<b>\$40,529,834.39</b>	<b>\$81,059,668.78</b>

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$110,726,103.21	\$66,289,693.63	\$177,015,796.84
Adjusted CY DAA Base Allocation	+ \$7,627,675.62	+ \$5,274,290.95	+ \$12,901,966.57
<b>FY27 Equalization Base</b>	<b>\$118,353,778.83</b>	<b>\$71,563,984.58</b>	<b>\$189,917,763.41</b>
<b>FY27 Applied Qualifying Levy</b>	<b>- \$40,529,834.39</b>	<b>- \$40,529,834.39</b>	<b>- \$81,059,668.78</b>
<b>FY27 Equalization Assistance</b>	<b>\$77,823,944.44</b>	<b>\$31,034,150.19</b>	<b>\$108,858,094.63</b>