



District Name Hackberry ESD #3

County Mohave

CTD number 080303000

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

Adopted

Version

By the Governing Board

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

Proposed June 10, 2025

Adopted July 8, 2025

Revised

Date

District website link of posted budget https://hesd.net/school-board

Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 15, 2025 .
Date

Superintendent signature	Business Manager signature
Christina Ramirez	Samuel Dell
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Samuel Dell

Telephone: (928) 692-0013 Email: Samuel.Dell@hesd.net

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025		\$	1,400,000
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	1,080,000
Intermediate	2000	\$	0
State	3000	\$	220,000
Federal	4000	\$	100,000
TOTAL		\$	1,400,000

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.3688	3.3677
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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)	\$ 928,501	\$ 0	\$ 928,501
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 76,919	\$ 0	\$ 76,919
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 94,554
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 1,099,974

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 43,080
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 43,080
3. Increase in average teacher salary from the prior year	\$ 0
4. Percentage increase	0%

Comments on average salary calculation (Optional):

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	3.00	4.00	203,569	85,703	45,953	10,726	3,812	358,620	349,763	-2.5%
2000 Support Services											
2100 Students	2.	0.00	0.00	1,010	216	530	1,018	50	2,824	2,824	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	1,000	500	29,772	1,500	-95.0%
2300 General Administration	4.	0.00	0.00	0	0	15,115	616	2,987	18,718	18,718	0.0%
2400 School Administration	5.	1.00	1.00	79,243	22,464	13,650	0	350	110,707	115,707	4.5%
2500 Central Services	6.	2.00	2.00	24,215	22,584	30,370	2,015	2,034	81,218	81,218	0.0%
2600 Operation & Maintenance of Plant	7.	1.00	2.00	51,480	24,300	108,307	46,000	301	175,388	230,388	31.4%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	34,700	14,820	1,000	0	0	23,020	50,520	119.5%
610 School-Sponsored Cocurricular Activities	10.	0.00		0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00		0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00		0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	8.00	10.00	394,217	170,087	214,925	61,375	10,034	800,267	850,638	6.3%
200 and 300 Special Education											
1000 Instruction	15.	1.00	1.00	27,233	6,016	1,112	0	0	34,361	34,361	0.0%
2000 Support Services											
2100 Students	16.	0.00		0	0	1,200	0	0	1,200	1,200	0.0%
2200 Instructional Staff	17.	0.00		0	0	4,200	0	0	4,200	4,200	0.0%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00		0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	1.00	1.00	27,233	6,016	6,512	0	0	39,761	39,761	0.0%
400 Pupil Transportation	25.	1.00	1.00	20,890	7,746	2,030	7,436	0	38,102	38,102	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	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%
550 K-3 Reading Program	29.	0.00		0	0	0	0	0	0	0	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	10.00	12.00	442,340	183,849	223,467	68,811	10,034	878,130	928,501	5.7%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	10.00	12.00	442,340	183,849	223,467	68,811	10,034	878,130	928,501	5.7%

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	39,761	39,761	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	39,761	39,761	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 9
Staff-Pupil 1 to 9

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	12,000
All Funds - Federal	6330	0

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) \$ 23,020
(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.	113,204	38,200	0	0	0	0	151,404	151,404	0.0%
2100 Support services - students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support services - instructional staff	3.	0	0	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 Oerations	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.	113,204	38,200	0	0	0	0	151,404	151,404	0.0%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								2,796	
Total budget limit expenditures (lines 10-11)	11.	113,204	38,200	0	0	0	0	151,404	154,200	1.8%

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.	151,404
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	43,514
Unexpended Budget Balance (line 12 minus 13)	14.	107,890
Interest earned in the Classroom Site Fund in FY 2025	15.	0
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	46,310
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.	154,200

(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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2025	2026	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	2,000		0			0	27,335	2,000	-92.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	1,500	4,673	29,383			0	11,914	35,556	198.4%
2300, 2400, 2500, 2900 Administration	4.	0		1,317	0		0	0	1,317	1,317	0.0%
2600 Operation & Maintenance of Plant	5.	0		0	2,761			0	8,058	2,761	-65.7%
2700 Student Transportation	6.	0		0	0			0	34,188	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.	0		0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	0	0	0.0%
5000 Debt Service	9.					13,097	22,188		0	35,285	
Budgeted expenditures (lines 2-9)	10.	0	3,500	5,990	32,144	13,097	22,188	0	82,812	76,919	-7.1%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									0	
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)	12.	0	3,500	5,990	32,144	13,097	22,188	0	82,812	76,919	-7.1%

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	0
6643 Instructional Aids	3,500
673X Furniture and Equipment	0
673X Vehicles	34,188
673X Tech Hardware & Software	29,383

(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

\$ 216,898 , and principal on bonds of

\$ - .

(4) Includes interest on Capital Equity Fund loans of

\$ - , interest on leases of

\$ 216,898 , and interest on bonds of

\$ - .

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

Expenditures		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	82,812	76,919	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.									5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	62,285	0	0		0		0		8.
673X Vehicles	9.	0	34,188	0		0		0		9.
673X Technology Hardware & Software	10.	0	29,383	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	62,285	63,571	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	62,285	63,571	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	62,285	63,571	0	0	0	0	0	0	17.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 \$ -

District name Hackberry ESD #3			County Mohave			CTD number 080303000			Version Adopted		
Special projects						Other funds expenditures					
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants		Prior FY	Budget FY	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)		0	0	2.
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)		0	0	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)		1,577	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service		160,000	131,721	5.
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center		1,422	1,422	6.
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520 Community School		0	0	7.
8.	220 IDEA Part B					8.	525 Auxiliary Operations		0	0	8.
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit		8,225	2,800	9.
10.	240 Workforce Investment Act					10.	530 Gifts and Donations		11,937	2,000	10.
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects		0	0	11.
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint		0	0	12.
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening		0	0	13.
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds		2,454	0	14.
15.	349 National Forest Fees					15.	555 Textbooks		0	0	15.
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery		1,000	100	16.
17.	374 E-Rate					17.	570 Indirect Costs		15,000	0	17.
18.	378 Impact Aid					18.	575 Unemployment Insurance		5,000	5,000	18.
19.	300-399 Other Federal Projects					19.	580 Teacherage		0	0	19.
20.	699 Federal Impact Aid (Construction)					20.	585 Insurance Refund		1,000	0	20.
21.	Total Federal Project Funds (lines 1-20)					21.	590 Grants and Gifts to Teachers		0	0	21.
State projects FTE & expenditures						22.	595 Advertisement		0	0	22.
22.	400 Vocational Education					23.	596 Career Technical Education		0	0	23.
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive		0	0	24.
24.	420 Ext. School Yr. - Pupils with Disabilities					25.	639 Impact Aid Revenue Bond Building		0	0	25.
25.	425 Adult Basic Education					26.	650 Gifts and Donations-Capital		0	0	26.
26.	430 Chemical Abuse Prevention Programs					27.	660 Condemnation		0	0	27.
27.	435 Academic Contests					28.	665 Energy and Water Savings		0	0	28.
28.	450 Gifted Education					29.	686 Emergency Deficiencies Correction		0	0	29.
29.	456 College Credit Exam Incentives					30.	691 Building Renewal Grant		0	0	30.
30.	460 Environmental Special Plate					31.	700 Debt Service		0	0	31.
31.	Other State Projects					32.	720 Impact Aid Revenue Bond Debt Service		0	0	32.
32.	Total State Project Funds (lines 22-31)					33.	850 Student Activities		10,000	512	33.
33.	Total Special Projects (lines 21 and 32)					34.	Other _____		0	0	34.
Instructional Improvement Fund Expenditures (020)						Internal Service Funds 950-989					
1.	Teacher Compensation Increases					1.	9__ Self-Insurance		0	0	1.
2.	Class Size Reduction					2.	955 Intergovernmental Agreements		0	0	2.
3.	Dropout Prevention Programs (M&O purposes)					3.	9__ OPEB		0	0	3.
4.	Instructional Improvement Programs (M&O purposes)					4.	9__ _____		0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)					(1) From Supplement, line 10 and line 20, respectively.					
						(2) Indicate amount budgeted in Fund 500 for M&O purposes			\$ -		

District name Hackberry ESD #3		County Mohave	CTD number 080303000
Version			Adopted
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 supplier	\$ 465,315	\$ 416,975
*2. (a)	FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 25,947	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 25,947	0
*3.	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a)	Maintenance and Operation		
(b)	Unrestricted Capital Outlay		
(c)	Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)	400,000	
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)		
(a)	Individuals and Other Private Sources		
(b)	Other Arizona Districts		
(c)	Out-of-State Districts and Other Governments		
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
(a)	Desegregation Expenditures (A.R.S. §15-910.G-K)		
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	85,579	
(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)	\$ 928,501	
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)		\$ 48,340

* 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)	\$	82,812
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$	82,812
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$	82,812
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	82,812
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	54,233
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	28,579
8. Interest Earned in Fund 610 in FY 2025	\$	
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be used for capital expenditures (from page 7, line 11)	\$	48,340
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	76,919

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

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

CTD number080303000

VersionAdopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	878,130	928,501	50,371	5.7%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	151,404	151,404	0	0.0%
Federal Projects	279,745	94,554	(185,191)	-66.2%
State Projects	40,000	0	(40,000)	-100.0%
Unrestricted Capital Outlay	82,812	76,919	(5,893)	-7.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	1,577	0	(1,577)	-100.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	160,000	131,721	(28,279)	-17.7%
Other	56,038	11,834	(44,204)	-78.9%

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	39,761	39,761
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	39,761	39,761

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	0	1	1	1 to	35.0
Teachers	0	4	4	1 to	8.8
Other	0	0	0	1 to	
Subtotal	0	5	5	1 to	7.0
Classified --					
Managers, supervisors, directors	0	2	2	1 to	17.5
Teachers aides	0	2	2	1 to	17.5
Other	0	3	3	1 to	11.7
Subtotal	0	7	7	1 to	5.0
TOTAL	0	12	12	1 to	2.9
Special education --					
Teacher		1	1	1 to	9.0
Staff	1	0	1	1 to	9.0

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

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	450,000	
2.	Deduction for discontinued programs		0	
3.	Adjusted FY 2026 TNT Base Limit	\$	450,000	

Primary property tax rate
related to budgeted
expenditures

FY 2026 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	400,000	0.0149

Adjustments for FY 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$	0	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$	300,000	
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	300,000	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	400,000	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	0.0000
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	0	0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$	26,909,477	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	167.2273	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	450,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	167.2273	(2)
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

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

Funds										
General			Capital Projects				Special Revenue			
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <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	54,238	304,948	23,814	0	0	0	0	89,712	151,895	63,123
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	703,965	128,503	94,557	0	0	0	0	46,518	28,028	32,406
(b) FY 2025 expenditures and other financing uses	717,022	42,081	171,152	0	0	0	0	43,514	90,102	73,142
3. Estimated FY 2025 ending fund balance										
(a) Nonspendable	41,181	391,370	(52,781)	0	0	0	0	92,716	89,821	22,387
(b) Restricted										
(c) Committed	41,181	391,370	(52,781)	0	0	0	0	92,716	89,821	22,387
(d) Assigned										
(e) Unassigned										
(f) Total (amount must agree to line 3 above)	41,181	391,370	(52,781)	0	0	0	0	92,716	89,821	22,387
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit			(52,781)							
(b) Fund balance exceeding budget capacity in budget controlled funds										
(c) Planned to be spent in FY 2026	41,181	391,370					92,716	89,821		22,387
(d) Maintained for spending after FY 2026	0	0		0	0	0	2,796			
(e) Total (amount must agree to line 3 above)	41,181	391,370	(52,781)	0	0	0	95,512	89,821		22,387

Data entry sheet

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

District Information

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	Edupoint (Synergy)	
Accounting Information System	Infinite Visions	
Bookstore Cash Receipting System	Manual	
UCO Fund Type	Capital Projects	

Unweighted student count

All districts must complete lines 1 through 6 below.
Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2024 100th-Day ADM				45,5095
2. FY 2025 100th-Day ADM		39,0876		39,0876
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2026 Estimated non-AOI student count		35,0000		35,0000
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	0,0000	35,0000	0,0000	35,0000

Check box for Type 03 district

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	2,0000		
8. K-3	16,0600		
9. K-3 (Reading)			
10. HI			
11. MD-R, A-R, and SID-R			
12. MD-SC, A-SC, and SID-SC			
13. MD-SSI			
14. OL-R			
15. OL-SC			
16. P-SD			
17. DD*, ED, MIID, SLD, SLI*, and OHI	9,2300		
18. ED-P			
19. MOID			
20. VI			
21. FRPL	25,7000		
22. G			
23. Total Add-on Count (lines 7 through 22)	52,9900	0,0000	0,0000

*School aged students only

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

K-8 9-12	<input checked="" type="checkbox"/>	Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
	<input type="checkbox"/>	Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)
3. Adjusted FY 2026 Base Level Amount		\$5,013.00
4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1,0000 use 1,0000) (A.R.S. Section 15-941)		1,0000
5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)		
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)		\$0.00

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

1. FY 2025 Approved Daily Route Miles	
2. Number of Eligible Students Transported in FY 2025	
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)	
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)	\$26,909,477
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	\$120,337
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)	\$792,551.05
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/TSI difference	
19. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20. FY 2025 Ending cash balance in the Impact Aid Fund	

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

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

Type 03 district information

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

Accommodation district (TYPE 01) information (A.R.S. §15-974)

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

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0001-99				
Support Level Weight	1.500	1.600	1.300	1.500
Student Count 100,000-499,999				
Student Count Constant	500,000	500,000	500,000	500,000
Student Count	=	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	=	0.0005	0.0005	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	=	1.500	1.600	1.500
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 500,000-999,999				
Student Count Constant	600,000	600,000	600,000	600,000
Student Count	=	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	=	0.0020	0.0020	0.0015
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	=	1.500	1.600	1.500
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600,000 or More				
Support Level Weight			1.100	1.200
Career Technical Education Districts				
Support Level Weight (A.R.S. §15-943.02)				1.100

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 0.00
	K-3 Reading	\$ 0.00

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

Table to calculate DAA per student count

	K-8		9-12	
1. FY 2026 Student Count (2025 ADM): 001 - 99,999				
DAA per Student Count	\$	663.81	\$	712.87
2. FY 2026 Student Count (2025 ADM): 100,000 - 499,999				
a. Student Count Constant	=	500,000	=	500,000
b. Student Count	=	0.0000	=	0.0000
c. Difference	=	0.0000	=	0.0000
d. Weight Adjustment Factor	=	0.0005	=	0.0004
e. Support Level Weight Increase	=	0.0000	=	0.0000
f. Support Level Weight	=	1.500	=	1.500
g. Adjusted Support Level Weight	=	0.0000	=	0.0000
h. Support Level Amount	=	474.47	=	494.30
i. DAA per Student Count	=	0.00	=	0.00
3. FY 2026 Student Count (2025 ADM): 500,000 - 999,999				
a. Student Count Constant	=	600,000	=	600,000
b. Student Count	=	0.0000	=	0.0000
c. Difference	=	0.0000	=	0.0000
d. Weight Adjustment Factor	=	0.0012	=	0.0013
e. Support Level Weight Increase	=	0.0000	=	0.0000
f. Support Level Weight	=	1.500	=	1.600
g. Adjusted Support Level Weight	=	0.0000	=	0.0000
h. Support Level Amount	=	474.47	=	514.39
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	\$	549.81	\$	600.00

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

1. General Budget Limit (GRL) from FY 2025 latest revised budget, page 7, line 11:	\$	878,130.00
2. Adjustments to the GRL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$	0.00
3. Adjusted GRL	\$	878,130.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	878,130.00
5. Adjustments to the GRL (from line 2)	\$	0.00
6. Adjusted budgeted expenditures	\$	878,130.00
7. Lesser of the adjusted GRL (line 5) or the adjusted budgeted expenditures (line 6)	\$	878,130.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$	925,551.06
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$	85,578.95

Note: For lines 10a through 10i 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. Disproportion	\$ 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 10a through 10i)	\$ 0.00	\$ 0.00	\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 85,578.95
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GRL calculation on page 7, line 8.b)			\$ 85,578.95
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 15-402.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/TSI difference	\$	0.00
4. Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSI 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 2008. 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)		0.0000
f. Weighted student count above small school limit		0.0000
g. Base Level Amount		0.00
h. Phase-down reduction factor	\$	0.00
i. Grades K-8 small school adjustment phase-down limit	\$	0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		
a. Phase-down base:	\$	150,000.00
b. FY 2026 9-12 student count		0.0000
c. Small school student count limit		100.0000
d. Student count above the small school limit		0.0000
e. Adjusted support level weight (See Table II at right for calculation)		0.0000
f. Weighted student count above small school limit		0.0000
g. Base Level Amount		0.00
h. Phase-down reduction factor	\$	0.00
i. Grades 9-12 small school adjustment phase-down limit	\$	0.00
3. For unified districts that qualified for a phase-down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(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 2008, 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		0.0005
e. Result		0.0000
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)		0.0000
g. K-8 Revenue Control Limit		0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	\$	0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:		
a. FY 2026 9-12 student count		0.0000
b. Small school student count limit		100.0000
c. Student count above the small school limit		0.0000
d. Phase-down factor		0.0005
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		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%	\$	0.0000
3. ADM loss required to qualify	\$	0.00
4. Number of tutored 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	0.25
9. BSL adjustment for the second year after the base year	second year factor	0.50
10. BSL adjustment for the third year after the base year	third year factor	0.25
11. Increase in BSL for tuition loss adjustment (line 7 x 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. §15-459) 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
7. Tuition loss (If result is less than zero, zero is entered)	\$	0.00
d. By \$300,000 for the fourth year following the loss.	\$	0.00
e. By \$100,000 for the fifth year following the loss.	\$	0.00
13. A union high school district may increase the BSL:		
a. By \$100,000 if it loses at least 50 students in the first year.	\$	0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$	0.00
c. By \$125,000 if it loses an additional 50 students in the third year.	\$	0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$	0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$	0.00

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

1. Dropout Prevention Program (from page 1, line 27)	\$	0.00
2. Adjustment for tuition loss	\$	0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 15)	\$	0.00
4. Vocational M&O expenses (from page 3, line 29)	\$	0.00
5. Adjunct 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

Hackberry ESD #3

Is Small Isolated School District: Elementary								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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
K-8,UE		35.0000	0.0000	0.0000	1.5590	54.5650	0.0000	0.0000	
9-12		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Regular Education Unweighted ADM		35.0000	0.0000	0.0000					
Total of Unweighted ADM				35.0000					
Regular Education Weighted ADM						54.5650	0.0000	0.0000	
Total of Weighted ADM							54.5650	54.5650	
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		2.0000	0.0000	0.0000	0.1150	0.2300	0.0000	0.0000	
K-3		16.0600	0.0000	0.0000	0.0600	0.9636	0.0000	0.0000	
K-3 (Reading)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
HI		0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000	
MD-R, A-R, SD-R		0.0000	0.0000	0.0000	6.0240	0.0000	0.0000	0.0000	
MD-SC, A-SC, SD-SC		0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000	
MD-SS		0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000	
OR-R		0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000	
OR-SC		0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000	
P-SD		0.0000	0.0000	0.0000	2.5950	0.0000	0.0000	0.0000	
DD, ED, MILD, SLD, SL, OHI		9.2300	0.0000	0.0000	0.2920	2.6952	0.0000	0.0000	
ED-P		0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000	
MD-ED		0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000	
VI		0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000	
FRPL		25.7000	0.0000	0.0000	0.0220	0.5654	0.0000	0.0000	
G		0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000	
Group B - Add On Unweighted ADM		52.9900	0.0000	0.0000					
Total Unweighted Group B Add On				52.9900					
Group B - Add On Weighted ADM						4.8542	0.0000	0.0000	
Total Weighted Group B Add On							4.8542	4.8542	

Hackberry ESD #3

Basic Calculations For Equalization Assistance

Is Small Isolated School District - Elementary						District Page:	2 of 5
Calculation For Base Support Level							
		Non-ADM ADM		ADM-F/T ADM		ADM-F/T ADM	
Regular Education Weighted ADM		54,5650		0.0000		0.0000	
Group B - Add On Weighted ADM	+	2,4542	+	0.0000	+	0.0000	
Total ADM	=	59,0192	=	0.0000	=	0.0000	
ACH Funding Factor	x	1.0000	x	0.9500	x	0.8500	
Weighted ADM	=	59,0192	=	0.0000	=	0.0000	
Total Weighted ADM						59,019160	
Base Level Amount (FY26)					x	\$5,813.00	
Total Weighted ADM x Base Level Amount						\$295,863.85	
Calculated Teachers Experience Index (FY25)	1.0000						
Applied Teachers Experience Index (FY26)					x	1.0000	
<i>(1.0000 or Calculated Teachers Experience Index)</i>							
Pre-Adjusted Base Support Level						\$295,863.85	
Base Support Level Adjustments							
Anti-Seruit Expense	+	\$0.00					
Increase for Tuition Loss Adjustment	+	\$0.00					
Increase for Student Revenue Loss Phase-Down	+	\$0.00					
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00					
CTED 9th Grade Funding Adjustment	+	\$0.00					
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00					
Total Base Support Level Adjustments						\$0.00	
Adjusted Base Support Level						\$295,863.85	

Hackberry ESD #3

Is Small Isolated School District: Elementary				District Page:	2 of 5
Calculation Transportation Support Level (TSL)				Calculation For District Support Level (DSL)	
(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)				FY26 Transportation Support Level (TSL)	
Daily Route Miles Per Eligible Student (FY25)				FY26 District Support Level (DSL)	
Total Approved Daily Route Miles					
State Support Level Per Route Mile					
Instruction Days					
To and From School Support Level					
Activity Trip Level Factor					
Activity Trip Support Level					
Handicapped Extended School Year Mileage (FY25)					
State Support Level Per Route Mile					
Handicapped Extended School Year Support Level					
Annual Expenditures For:					
Districts (FY25)					
FY26 Transportation Support Level (TSL)					
Calculation For Transportation Revenue Control Limit (TRCL)					
FY25 Transportation Revenue Control Limit (TRCL)					
Change:					
FY26 TSL					
FY25 TSL					
Difference:					
Preliminary FY26 TRCL					
120% of FY26 TRCL					
FY26 Transportation Revenue Control Limit (TRCL)					

Hackberry ESD #3

Is Small Isolated School District: Elementary				District Page:	4 of 5
<u>District Additional Assistance (DAA) Calculations</u>					
	PSD	K-8	9-12	Type #1 Transported 9-12	Total
FY25 District ADM	0.0000	39.0876	0.0000	0.0000	
DAA Per ADM	x \$0.00	x \$663.81	x \$0.00	x \$0.00	
Preliminary DAA	= \$0.00	= \$25,946.74	= \$0.00	= \$0.00	\$25,946.74
<i>(*For Type #1 High School Only, Per Student Count Factor of 50%)</i>					
<u>DAA Growth Factor</u>					
FY25 District ADM		39.0876			
FY24 District ADM		45.2095			
FY26 Calculated DAA Growth Factor		= 0.3646			
FY26 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
<i>(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)</i>					
District DAA	\$0.00	\$25,946.74	\$0.00	\$0.00	\$25,946.74
<u>DAA For High School Textbooks</u>					
FY25 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00
<u>PSD-8</u>					
Pre-Adjusted DAA Base Allocation	\$25,946.74	\$0.00			\$25,946.74
Type #2 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	\$25,946.74	\$0.00			\$25,946.74

Hackberry ESD #3

Basic Calculations For Equalization Assistance

Is Small Island School District: Elementary				District Page:		5 of 5	
Equalization Base for Leaver of DSL/RCL							
	Weighted ADM	Percentage	Leaver of DSL or RCL	FY26 DSL/RCL Allocation			
PSD-8	54.5650	100.0000000000%	x	\$295,863.05			\$295,863.05
9-12	0.0000	0.0000000000%	x	\$295,863.05	+		\$0.00
Total	54.5650						\$295,863.05
Equalization Assessed Valuation							
	PSD-8	9-12		Total			
Primary Assessed Valuation 1 (NAV1)	\$26,909,477.00	\$26,909,477.00					
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00					
SRP Assessed Valuation	\$120,337.00	\$120,337.00					
GPL/ET Assessed Valuation	\$0.00	\$0.00					
Equalization Assessed Valuation	\$27,029,814.00	\$27,029,814.00					
	/ 100	/ 100					
	\$270,298.14	\$270,298.14					
Qualifying Tax Rate	x 1.5660000000	x 1.5660000000					
FY26 Qualifying Levy	\$421,827.28	\$421,827.28					\$843,654.56
Calculation of Equalization Assistance							
	PSD-8	9-12		Total			
DSL/RCL Allocation	\$295,863.05	\$0.00		\$295,863.05			
Adjusted CV DSL/R Base Allocation	+	\$25,946.74	+	\$0.00	+		\$25,946.74
FY26 Equalization Base	\$321,809.79	\$0.00		\$321,809.79			
FY26 Applied Qualifying Levy	-	\$0.00	-	\$0.00	-		\$321,809.79
FY26 Equalization Assistance	\$0.00	\$0.00		\$0.00			\$0.00

Date		Description		Amount	
10/1/2023	10/1/2023	Initial deposit		100.00	
	10/2/2023	Withdrawal		25.00	
		Total		75.00	
		Average		37.50	
		Standard Deviation		19.36	
		Variance		375.00	
		Skewness		0.00	
		Kurtosis		3.00	
		Max		100.00	
		Min		0.00	
		Range		100.00	
		Sum		75.00	
		Count		2	