

District Name Hackberry Elementary School District #3

County Mohave

Instructions

CTD number 080303000



FY 2027
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 2027 was

Proposed June 9, 2026

Adopted July 14, 2026

Revised

Date

District website link of posted budget

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 July 18, 2026 .
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: (28) 692-0013 Email: samuel.dell@hesd.net

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	1,407,154
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ 0
Intermediate	2000	\$ 0
State	3000	\$ 250,000
Federal	4000	\$ 50,000
TOTAL	\$	300,000

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:	3.8180	3.9869
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)	\$ 1,173,846	\$ 0	\$ 1,173,846
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 106,067	\$ 0	\$ 106,067
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 92,652
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 1,372,565

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 46,800
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 43,080
3. Increase in average teacher salary from the prior year	\$ 3,720
4. Percentage increase	9%

Comments on average salary calculation (optional):

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

District name Hackberry Elementary School District #3				County Mohave		CTD number 080303000		Version		Adopted	
Fund 001 (M&O)				Maintenance and Operation (M&O) Fund							
Instructions 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 2026	Budget FY 2027	
100 Regular Education											
1000 Instruction	1.	4.00	5.00	300,000	88,000	140,000	21,000	5,000	549,852	554,000	0.8%
2000 Support services											
2100 Students	2.	0.00	0.00	1,000	200	500	1,000	50	2,824	2,750	-2.6%
2200 Instructional staff	3.	0.00	0.00	20,000	8,000	5,000	1,000	500	34,500	34,500	0.0%
2300 General administration	4.	0.00	0.00	5,000	2,000	6,000	3,000	3,000	18,987	19,000	0.1%
2400 School administration	5.	1.00	1.00	80,000	23,000	14,000	0	350	115,707	117,350	1.4%
2500 Central services	6.	2.00	2.00	40,000	23,000	30,000	2,000	2,000	97,003	97,000	0.0%
2600 Operation & maintenance of plant	7.	2.00	2.00	51,000	24,000	102,000	46,000	246	230,388	223,246	-3.1%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	9.	1.00	1.00	32,000	13,000	1,000			50,520	46,000	-8.9%
610 School-sponsored cocurricular activities	10.	0.00	0.00						0	0	0.0%
620 School-sponsored athletics	11.	0.00	0.00						0	0	0.0%
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	10.00	11.00	529,000	181,200	298,500	74,000	11,146	1,099,781	1,093,846	-0.5%
200 and 300 Special education											
1000 Instruction	15.	1.00	1.00	30,000	6,000	2,000	0		34,361	38,000	10.6%
2000 Support services											
2100 Students	16.	0.00	0.00			1,000			1,200	1,000	-16.7%
2200 Instructional staff	17.	0.00	0.00			3,000			4,200	3,000	-28.6%
2300 General administration	18.	0.00	0.00						0	0	0.0%
2400 School administration	19.	0.00	0.00						0	0	0.0%
2500 Central services	20.	0.00	0.00						0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	1.00	1.00	30,000	6,000	6,000	0	0	39,761	42,000	5.6%
400 Pupil transportation	25.	1.00	1.00	22,000	7,000	2,000	7,000		38,102	38,000	-0.3%
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%
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.	0.00	0.00						0	0	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	12.00	13.00	581,000	194,200	306,500	81,000	11,146	1,177,644	1,173,846	-0.3%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0	0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	12.00	13.00	581,000	194,200	306,500	81,000	11,146	1,177,644	1,173,846	-0.3%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	39,761	42,000	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	39,761	42,000	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 14
Staff-pupil 1 to 14

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	19,500
All funds - federal	6330	3,500

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) \$ 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)

Instructions		Expenditures								
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		%
								Prior FY 2026	Budget FY 2027	Increase/ Decrease
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 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.	113,204	38,200	0	0	0	0	151,404	151,404	0.0%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							2,649	1,335	
Total budget limit expenditures (lines 10-11)	11.	113,204	38,200	0	0	0	0	154,053	152,739	-0.9%

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

Classroom Site Fund budget limit calculation	
FY 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12. 154,053
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13. 65,808
Unexpended budget balance (line 12 minus 13)	14. 88,245
Interest earned in the Classroom Site Fund in FY 2026	15.
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16. 64,494
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17. 0
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18. 152,739

(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		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	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2026	2027	
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	20,000		0			0	21,608	20,000	-7.4%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	1,500	4,000	15,000			0	35,556	20,500	-42.3%
2300, 2400, 2500, 2900 Administration	4.	0		567	0		0	0	1,317	567	-56.9%
2600 Operation & maintenance of plant	5.	0		0	30,000			0	8,679	30,000	245.7%
2700 Student transportation	6.	0		0	0			0	34,412	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.					13,000	22,000		35,285	35,000	-0.8%
Budgeted expenditures (lines 2-9)	10.	0	21,500	4,567	45,000	13,000	22,000	0	136,857	106,067	-22.5%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	0	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	21,500	4,567	45,000	13,000	22,000	0	136,857	106,067	-22.5%

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	\$ 1,500
6642 Textbooks	0
6643 Instructional aids	2,000
673X Furniture and equipment	8,500
673X Vehicles	0
673X Tech hardware & software	10,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$ 11,000

(3) Includes principal on Capital Equity Fund loans of

, principal on leases of

\$ 22,000

, and principal on bonds of

.

(4) Includes interest on Capital Equity Fund loans of

, interest on leases of

\$ 13,000

, 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		
Expenditures		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.	136,857	106,067	0		0		0		1.
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	0		0		0		2.
6200 Employee benefits	3.	0	0	0		0		0		3.
6450 Construction services	4.	0	0	0		0		0		4.
6655 Short-term noninstructional software subscription	5.	0	4,567	0		0		0		5.
6710 Land and improvements	6.	0	0	0		0		0		6.
6720 Buildings and improvements	7.	0	25,000	0		0		0		7.
673X Furniture and equipment	8.	8,679	8,500	0		0		0		8.
673X Vehicles	9.	34,188	0	0		0		0		9.
673X Technology hardware & software	10.	29,383	10,000	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0	13,000	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	22,000	0		0		0		12.
Total (lines 2-12)	13.	72,250	83,067	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	0	0				0		14.
New construction	15.	0	0	0		0		0		15.
Other	16.	72,250	83,067	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	72,250	83,067	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 2027 \$ -

District name Hackberry Elementary School District #3		County Mohave		CTD number 080303000		Version Adopted	
Special projects				Other funds expenditures			
Instructions							
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1. 050 County, City, and Town Grants			
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2. 071 English Language Learner (1)			1.
3.	160 ESEA Title IV - 21st Century Schools			3. 072 Compensatory Instruction (1)			2.
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4. 500 School Plant (2)			3.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5. 510 Food Service			4.
6.	200 ESEA Title VII - Indian Education			6. 515 Civic Center			5.
7.	210 ESEA Title VI - flexibility and accountability			7. 520 Community School			6.
8.	220 IDEA Part B			8. 525 Auxiliary Operations			7.
9.	230 Johnson-O'Malley			9. 526 Extracurricular Activities Fees Tax Credit			8.
10.	240 Workforce Investment Act			10. 530 Gifts and Donations			9.
11.	250 AEA - Adult Education			11. 535 Career & Technical Education Projects			10.
12.	260-270 Vocational Education - Basic Grants			12. 540 Fingerprint			11.
13.	280 ESEA Title X - Homeless Education			13. 545 School Opening			12.
14.	290 Medicaid Reimbursement			14. 550 Insurance Proceeds			13.
15.	349 National Forest Fees			15. 555 Textbooks			14.
16.	353 Taylor Grazing Fees			16. 565 Litigation Recovery			15.
17.	374 E-Rate			17. 570 Indirect Costs			16.
18.	378 Impact Aid			18. 575 Unemployment Insurance			17.
19.	300-399 Other Federal projects			19. 580 Teacherage			18.
20.	699 Federal Impact Aid (construction)			20. 585 Insurance Refund			19.
21.	Total Federal project funds (lines 1-20)			21. 590 Grants and Gifts to Teachers			20.
State projects FTE & expenditures				22. 595 Advertisement			21.
22.	400 Vocational education			23. 596 Career Technical Education			22.
23.	410 Early Childhood Block Grant			24. 597 Arizona Industry Credentials Incentive			23.
24.	420 Ext. school yr. - pupils with disabilities			25. 639 Impact Aid Revenue Bond Building			24.
25.	425 Adult basic education			26. 650 Gifts and Donations-Capital			25.
26.	430 Chemical abuse prevention programs			27. 660 Condemnation			26.
27.	435 Academic contests			28. 665 Energy and Water Savings			27.
28.	450 Gifted education			29. 686 Emergency Deficiencies Correction			28.
29.	456 College credit exam incentives			30. 691 Building Renewal Grant			29.
30.	460 Environmental Special Plate			31. 700 Debt Service			30.
31.	Other State projects			32. 720 Impact Aid Revenue Bond Debt Service			31.
32.	Total State project funds (lines 22-31)			33. 850 Student Activities			32.
33.	Total special projects (lines 21 and 32)			34. Other			33.
Instructional Improvement Fund expenditures (020)				Internal Service Funds 950-989			
1.	Teacher compensation increases			1. 9__ Self-Insurance			1.
2.	Class size reduction			2. 955 Intergovernmental Agreements			2.
3.	Dropout prevention programs (M&O purposes)			3. 9__ OPEB			3.
4.	Instructional improvement programs (M&O purposes)			4. 9__			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 Elementary School District		County Mohave	CTD number 080303000
			Version Adopted
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)	\$ 606,202	\$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 34,210	
(b)	DAA adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 34,210	34,210
*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		
(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)	350,000	
*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)	217,644	
(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		
(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)	\$ 1,173,846	
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)		\$ 34,210

* 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)	\$	136,857
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)	\$	136,857
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	136,857
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	136,857
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	75,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	61,857
8. Interest earned in Fund 610 in FY 2026	\$	10,000
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)	\$	34,210
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	106,067

(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				Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0% 1.
2000 Support services												
2100 Students	2.	0.00								0	0	0.0% 2.
2200 Instructional staff	3.	0.00								0	0	0.0% 3.
2300 General administration	4.	0.00								0	0	0.0% 4.
2400 School administration	5.	0.00								0	0	0.0% 5.
2500 Central services	6.	0.00								0	0	0.0% 6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0% 7.
2700 Student transportation	8.	0.00								0	0	0.0% 8.
2900 Other	9.	0.00								0	0	0.0% 9.
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% 10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0% 11.
2000 Support services												
2100 Students	12.	0.00								0	0	0.0% 12.
2200 Instructional staff	13.	0.00								0	0	0.0% 13.
2300 General administration	14.	0.00								0	0	0.0% 14.
2400 School administration	15.	0.00								0	0	0.0% 15.
2500 Central services	16.	0.00								0	0	0.0% 16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0% 17.
2700 Student transportation	18.	0.00								0	0	0.0% 18.
2900 Other	19.	0.00								0	0	0.0% 19.
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% 20.

I certify that the budget of
adopted by the Governing Board on,
Samuel Dell

Hackberry Elementary School #3

July 14, 2026

, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District office, telephone (928) 692-0013 during normal business hours.

District,

Mohave

 County for fiscal year 2027 was officially

Instructions				President of the Governing Board			
1. Average daily membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)			
Attending	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)			
	39.0876	46.8699	35.0000	2. Average salary of all teachers employed in FY 2026 (prior year)			
2. Tax rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year			
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.8180	3.9869	4. Percentage increase			
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		0.0000	0.0000	Comments on average salary calculation (optional):			
3. Budgeted expenditures and budget limits:		Budgeted	Budgeted				
		expenditures	carryforward				
			Budget limit				
Maintenance & Operation Fund		1,173,846	0				
Classroom Site Fund		151,404	1,335				
Unrestricted Capital Outlay Fund		106,067	0				

Maintenance and Operation expenditures							
	Salaries and benefits		Other		TOTAL		% Inc./ (Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	385,703	388,000	164,149	166,000	549,852	554,000	0.8%
2000 Support services							
2100 Students	1,226	1,200	1,598	1,550	2,824	2,750	-2.6%
2200 Instructional staff	28,000	28,000	6,500	6,500	34,500	34,500	0.0%
2300, 2400, 2500 Administration	171,291	173,000	60,406	60,350	231,697	233,350	0.7%
2600 Oper./maint. of plant	75,780	75,000	154,608	148,246	230,388	223,246	-3.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	49,520	45,000	1,000	1,000	50,520	46,000	-8.9%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	711,520	710,200	388,261	383,646	1,099,781	1,093,846	-0.5%
200 and 300 Special education							
1000 Instruction	33,249	36,000	1,112	2,000	34,361	38,000	10.6%
2000 Support services							
2100 Students	0	0	1,200	1,000	1,200	1,000	-16.7%
2200 Instructional staff	0	0	4,200	3,000	4,200	3,000	-28.6%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	33,249	36,000	6,512	6,000	39,761	42,000	5.6%
400 Pupil transportation	28,636	29,000	9,466	9,000	38,102	38,000	-0.3%
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	0	0	0	0	0	0	0.0%
Budgeted expenditures	773,405	775,200	404,239	398,646	1,177,644	1,173,846	-0.3%
Maintained for spending after FY 2027 (budgeted carryforward)					0	0	
Total budget limit expenditures	773,405	775,200	404,239	398,646	1,177,644	1,173,846	-0.3%

Summary of School District Adopted 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	1,177,644	1,173,846	(3,798)	-0.3%
Instructional Improvement	26,000	26,000	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	92,652	92,652	0	0.0%
State Projects	0	0	0	0.0%
Unrestricted Capital Outlay	136,857	106,067	(30,790)	-22.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	131,721	131,721	0	0.0%
Other	12,588	11,776	(812)	-6.5%

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	42,000
Gifted education	0	0
Remedial education	0	0
ELL incremental costs	0	0
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	0	0
Total	39,761	42,000

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
Teachers	0	5	5	1 to 7
Other	0	1	1	1 to 35
Subtotal	0	7	7	1 to 5
Classified --				
Managers, supervisors, directors		1	1	1 to 35
Teachers aides		2	2	1 to 18
Other	0	3	3	1 to 12
Subtotal	0	6	6	1 to 6
Total	0	13	13	1 to 3
Special education --				
Teacher	1	0	1	1 to 14
Staff	1	0	1	1 to 14

CTD number	080303000
Version	Adopted

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	1,422	1,422
520 Community School	0	0
526 Extracurricular Activities Fees Tax Credit	2,800	2,000
530 Gifts and Donations	2,000	2,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	754	754
555 Textbooks	0	0
565 Litigation Recovery	100	100
570 Indirect Costs	0	0
575 Unemployment Insurance	5,000	5,000
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	0	0
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	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	0	0
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	512	500
Other	0	0
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__	0	0
Total	12,588	11,776

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)	\$	450,000	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	450,000	

Primary property tax rate
related to budgeted
expenditures

FY 2027 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)	\$	350,000	0.0126

Adjustments for FY 2026 expenditures

8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$	0	
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	\$	400,000	
b.	FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	\$	400,000	
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.)	\$	350,000	
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 2027 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 2027 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	\$	27,723,227	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	162.3188	(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	\$	162.3188	(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						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 <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 2026 fund balances and planned uses in FY 2027 and thereafter														
1. FY 2025 final ending fund balance	158,695	0	23,070	423,905	0	0	0	107,655	51,727	0	0	0	0	765,052
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.														
2. FY 2026 activity, year-to-date and estimated through June 30														
(a) FY 2026 revenues and other financing sources	926,486	0	0	64,612	0	0	0	65,808	25,252	0	0	0	0	1,082,158
(b) FY 2026 expenditures and other financing uses	960,000	0	0	54,000	0	0	0	51,000	32,568	0	0	0	0	1,097,568
3. Estimated FY 2026 ending fund balance	125,181	0	23,070	434,517	0	0	0	122,463	44,411	0	0	0	0	749,642
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	125,181	0	23,070	434,517	0	0	0	122,463	44,411	0	0	0	0	749,642
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	125,181	0	23,070	434,517	0	0	0	122,463	44,411	0	0	0	0	749,642
4. FY 2026 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0					0
(c) Planned to be spent in FY 2027	60,000	0	20,000	100,000	0	0	0	66,000	44,411	0		0	0	290,411
(d) Maintained for spending after FY 2027	65,181	0	3,070	334,517	0	0	0	56,463	0	0	0	0	0	459,231
(e) Total (amount must agree to line 3 above)	125,181	0	23,070	434,517	0	0	0	122,463	44,411	0	0	0	0	749,642

B. Comments (optional)

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 require adjustment in JLBC's FY 2027 Baseline Budget Book)	
0.5 mile or less OR 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

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 2025 100th-Day ADM				39.0876
2. FY 2026 100th-Day ADM		46.8699		46.8699
Current year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2027 Estimated non-AOI student coun		35.0000		35.0000
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	0.0000	35.0000	0.0000	35.0000

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	2.0000			
8. K-3	14.0000			
9. K-3 (Reading)	14.0000			
10. HI				
11. MD-R, A-R, and SID-R	2.0000			
12. MD-SC, A-SC, and SID-SC				
13. MD-SSI				
14. OI-R				
15. OI-SC				
16. P-SD				
17. DD*, ED, MIID, SLD, SLI*, and OHI	8.0000			*School aged students only
18. ED-P				
19. MOID				
20. VI				
21. FRPL	30.0000			
22. G				
23. Total add-on count (lines 7 through 22)	70.0000	0.0000	0.0000	

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

K-8 9-12

1.

X

 Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-90

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 1 941)

1.1230

5. FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)

\$19,500.00

6. FY 2025 actual federal audit expenditures from all funds

\$4,500.00

7. FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)

\$24,000.00

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

1. FY 2026 Approved daily route miles	62.00
2. Number of eligible students transported in FY 2026	30.00
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	

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)	\$27,723,227
9. 2026 Primary net assessed valuation (AV2)	
10. 2026 Salt River Project (SRP) valuation	\$114,000
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)
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 payme
18	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL differen
19	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate tax
20	FY 2026 Ending cash balance in the Impact Aid Fun

TRCL/TSL difference \$0.00

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

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

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

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

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

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

Instructions

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student count 0.001-99.999				
Support level weight	1.559	1.669	1.399	1.559
Student count 100.000-499.999				
Student count constant	500.0000	500.0000	500.0000	500.0000
Student count	= 0.0000	= 0.0000	= 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

\$ 4,919.91
- K-3 Reading

\$ 3,279.94

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

1. FY 2027 Student count (2025 ADM): .001 - 99.999
- DAA per student count
- K-8

\$ 663.81
- 9-12

\$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999
- a. Student count constant
- b. Student count
- c. Difference
- d. Weight adjustment factor
- e. Support level weight increase
- f. Support level weight
- g. Adjusted support level weight
- h. Support level amount
- i. DAA per student count
- 500.0000

0.0000

= 0.0000

x 0.0003

= 0.0000

+ 1.2780

= 0.0000

x \$ 474.47

= \$ 0.00

500.0000

0.0000

= 0.0000

x 0.0004

= 0.0000

+ 1.3980

= 0.0000

x \$ 494.39

= \$ 0.00

3. FY 2027 Student count (2025 ADM): 500.000 - 599.999

a. Student count constant

b. Student count

c. Difference

d. Weight adjustment factor

e. Support level weight increase

f. Support level weight

g. Adjusted support level weight

h. Support level amount

i. DAA per student count

600.0000

0.0000

= 0.0000

x 0.0012

= 0.0000

+ 1.1580

= 0.0000

x \$ 474.47

= \$ 0.00

600.0000

0.0000

= 0.0000

x 0.0013

= 0.0000

+ 1.2680

= 0.0000

x \$ 494.39

= \$ 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)

2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)

3. Adjusted GBL

4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)

5. Adjustments to the GBL (from line 2)

6. Adjusted budgeted expenditures

7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)

8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)

9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)

\$ 1,177,644.00

\$ 0.00

\$ 1,177,644.00

\$ 1,177,644.00

\$ 0.00

\$ 1,177,644.00

\$ 1,177,644.00

\$ 960,000.00

\$ 217,644.00

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.

10. FY 2026 Actual expenditures:

a. Special program override

b. Desegregation

c. Dropout prevention programs

d. Joint career and technical education and vocational education center

e. Performance pay

f. Total budget balance deductions (lines 10.a through 10.f)

11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)

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)

13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)

14. Accommodation district cash balance carryforward

a. M&O Fund cash balance as of June 30, 2026

b. Actual budget balance carryforward

c. Remaining M&O cash balance

15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:

a. The amount on line 14.c or

b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM

c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B

d. Result (line 15.b plus line 15.c)

e. The lesser of line 15.a or 15.d

FY 2026 Budget

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Actual

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Unexpended Budget

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 217,644.00

\$ 0.00

\$ 217,644.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

\$ 0.00

Rev. 5/26 Arizona Department of Education and Auditor General

7/8/2026 6:19 AM

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 2001 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
9. BSL adjustment for the second year after the base year	second year factor x 0.50
10. BSL adjustment for the third year after the base year	third year factor x 0.25
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)	0.00

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

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

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

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

Instructions

Hackberry Elementary School District #3
Basic Calculations For Equalization Essistance

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		

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	14.0000	0.0000	0.0000	0.0600	0.8400	0.0000	0.0000		
K-3 (Reading)	14.0000	0.0000	0.0000	0.0400	0.5600	0.0000	0.0000		
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000		
MD-R, A-R, SID-R	2.0000	0.0000	0.0000	6.0240	12.0480	0.0000	0.0000		
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000		
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000		
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000		
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000		
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000		
DD, ED, MIID, SLD, SLI, OHI	8.0000	0.0000	0.0000	0.2920	2.3360	0.0000	0.0000		
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000		
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000		
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000		
FRPL	30.0000	0.0000	0.0000	0.0220	0.6600	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	70.0000	0.0000	0.0000						
Total Unweighted Group B Add On			70.0000						
Group B - Add On Weighted ADM					16.6740	0.0000	0.0000		
Total Weighted Group B Add On							16.6740		

Basic Calculations For Equalization Essistance

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM	
Regular Education Weighted ADM		54.5650		0.0000		0.0000	
Group B - Add On Weighted ADM		+	16.6740	+	0.0000	+	0.0000
Total ADM		=	71.2390	=	0.0000	=	0.0000
AOI Funding Factor		x	1.0000	x	0.9500	x	0.8500
Weighted ADM		=	71.2390	=	0.0000	=	0.0000

Total Weighted ADM		71.239000	
Base Level Amount (FY27)		x	\$5,215.53
Total Weighted ADM x Base Level Amount		\$371,549.14	
Calculated Teachers Experience Index (FY26)		1.1230	
Applied Teachers Experience Index (FY27)		x	1.1230
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level		\$417,249.69	

Base Support Level Adjustments		
Audit Service Expense	+	\$19,500.00
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	\$19,500.00
Adjusted Base Support Level	\$436,749.69

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Elementary				District Page:		3 of 5	
<u>Calculation Transportation Support Level (TSL)</u>				<u>Calculation For District Support Level (DSL)</u>			
(Miles, Eligible Students, Bus Passes and Bus Tokens)				FY27 Adjusted Base Support Level (BSL) \$436,749.69			
Approved Daily Route Miles				FY27 Consolidation or Unification Assistance + \$0.00			
Eligible Students Transported (FY26)			30.00	FY27 Transportation Support Level (TSL) + \$40,428.22			
Daily Route Miles Per Eligible Student (FY26)			2.0667	FY27 District Support Level (DSL) \$477,177.91			
Total Approved Daily Route Miles			62.00				
State Support Level Per Route Mile			x \$3.07				
Instruction Days			x 180	<u>Calculation For Revenue Control Limit (RCL)</u>			
To and From School Support Level			\$34,261.20	FY27 Adjusted Base Support Level (BSL) \$436,749.69			
<u>Activity Trip Level Factor</u>			x 0.18	FY27 Consolidation or Unification Assistance + \$0.00			
Activity Trip Support Level			\$6,167.02	FY27 Transportation Revenue Control Limit (TRCL) + \$169,452.32			
Handicapped Extended School Year Mileage (FY26)			0.00	FY27 Revenue Control Limit (RCL) \$606,202.01			
State Support Level Per Route Mile			x 3.07				
Handicapped Extended School Year Support Level			\$0.00	FY27 Lesser of DSL/RCL \$477,177.91			
Annual Expenditures For:		Bus Passes	Bus Tokens				
Districts (FY26)		\$0.00	\$0.00				
FY27 Transportation Support Level (TSL)			\$40,428.22				
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>							
FY26 Transportation Revenue Control Limit (TRCL)			\$169,452.32				
Change:		FY27 TSL	\$40,428.22				
		FY26 TSL	- \$0.00				
		Difference:	\$40,428.22				
Preliminary FY27 TRCL			\$209,880.54				
120% of FY27 TRCL		\$48,513.86					
FY27 Transportation Revenue Control Limit (TRCL)			\$169,452.32				

Basic Calculations For Equalization Essistance

District Additional Assistance (DAA) Calculations

	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY26 District ADM	0.0000	46.8699	0.0000	0.0000	
DAA Per ADM	x \$0.00	x \$663.81	x \$0.00	x \$0.00	
Preliminary DAA	= \$0.00	= \$31,112.71	= \$0.00	= \$0.00	\$31,112.71

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

DAA Growth Factor

FY26 District ADM	46.8699
FY25 District ADM	/ 39.0876
FY27 Calculated DAA Growth Factor	= 1.1991
FY27 Applied DAA Growth Factor	

x 1.0995494735	x 1.0995494735	x 1.0995494735	x 1.0995494735
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$0.00	\$34,209.96	\$0.00	\$0.00	\$34,209.96
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DAA For High School Textbooks

FY26 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	PSD-8	9-12	
Pre-Adjusted DAA Base Allocation	\$34,209.96	\$0.00	\$34,209.96
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY26 DAA Base Allocation	\$34,209.96	\$0.00	\$34,209.96

Hackberry Elementary School District #3

Basic Calculations For Equalization Essistance

Equalization Base for Lesser of DSL/RCL	Weighted ADM	Percentage	Lesser of DSL or RCL	FY26 DSL/RCL Allocation
PSD-8	54.5650	100.0000000000%	x\$477,177.91	\$477,177.91
9-12	0.0000	0.0000000000%	x\$477,177.91	+ \$0.00
Total	54.5650			\$477,177.91

Equalization Assessed Valuation	PSD-8	9 -12	Total
Primary Assessed Valuation 1 (NAV1)	\$27,723,227.00	\$27,723,227.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$114,000.00	\$114,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$27,837,227.00	\$27,837,227.00	
	/ 100	/ 100	
	\$278,372.27	\$278,372.27	
Qualifying Tax Rate	x 1.5128000000	x 1.5128000000	
FY27 Qualifying Levy	\$421,121.57	\$421,121.57	\$842,243.14

Calculation of Equalization Assistance	PSD-8	9-12	Total
DSL/RCL Allocation	\$477,177.91	\$0.00	\$477,177.91
Adjusted CY DAA Base Allocation	+ \$34,209.96	+ \$0.00	+ \$34,209.96
FY27 Equalization Base	\$511,387.87	\$0.00	\$511,387.87
FY27 Applied Qualifying Levy	- \$421,121.57	- \$0.00	- \$421,121.57
FY27 Equalization Assistance	\$90,266.30	\$0.00	\$90,266.30

Page	Reference	Instructions	Revision instructions
	General	These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form’s tab at the bottom of the Excel screen or press the Alt and back arrow keys. Districts should complete the Data Entry page and Supplement, as applicable, <u>before</u> completing pages 1 through 8. To ensure that the district’s data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General, Accountability Services Division, or ADE, School Finance. Select the link below for more information.	
		Data Entry page instructions	
	General	Amounts in the prior year columns should be recorded from the budget columns of the latest revised budget for FY 2026. Amounts should be rounded to the nearest dollar. Districts should budget for FY 2027 retirement contributions at the rate of 11.87% and for long term disability at a rate of 0.11% for a total contribution rate of 11.98%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.45%.	
	General	A summary of significant changes to this document is included in column E. Filter the column to remove blank cells to see only the areas with significant changes.	
	Budget Revision	Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show. Prior to May 15 of the budget year, districts must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7, 8, and 3 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district may choose to revise budgeted expenditures in the related fund.	Yes
	Budget Revision Continued	All districts must revise the FY 2027 budget to include the 2026 (prior year) and 2027 (current year) 100th-Day ADM from the applicable year's ADM20 report.	Yes
Cover	District Website Link	In accordance with A.R.S. §15-905, districts that maintain a website must provide a link on their website to ADE’s website where the district’s proposed and adopted budget/summary can be viewed. Districts should paste a clickable link in the space provided on the Cover tab to their District web page where the link to the proposed and adopted budget/summary was placed.	
Cover	District Tax Rates	District tax rates for FY 2026 should be the actual tax rates set by the County Board of Supervisors in August 2025. Tax rates for FY 2027 should be the district’s best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.	
Cover	Average Teacher Salaries	In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district. Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.	Yes

Page	Reference	Instructions	Revision instructions
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2027. This amount should also be included on page 7, line 8(g). Pre-approval by ADE is required. Contact ADE’s School Finance payment team at the email address below. SFPaymentTeam@azed.gov	
1	Line 9	Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE’s Health & Nutrition Services at (602) 542-8700.	
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2027 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center’s expenditures on this line. A.R.S. §15-910.01 This provision does not apply to CTEDs established pursuant to A.R.S. §15-392. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. The State Board of Education must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211 Contact ADE’s Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below. http://www.azed.gov/mowr/	
1	Line 30	Line 30 subtotals the FY 2027 M&O Fund budgeted expenditures included in lines 1 through 29. Districts should report any amounts maintained for spending after FY 2027 (budgeted carryforward) in line 31.	
1, 3, 4		Report amounts the District estimates it will maintain for spending after FY 2027 (budgeted carryforward), including amounts reserved to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances for the M&O Fund on Page 1, for the CSF on Page 3, and for the UCO Fund on Page 4. If the amount is zero, enter a 0.	
1	Lines 32	The amount budgeted in the M&O Fund cannot exceed the General Budget Limit (GBL) on page 7, line 11. See A.R.S. §15-947(C) and calculation on page 7. ADE uses line 32 to calculate the Budgeted GBL for M&O (lesser of page 1 or GBL) in the BUDG25 report.	
2	Spec. Ed. by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.	
2	Spec. Ed by Type - Lines 4 and 5	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to English Language Learners (ELL). See Supplement instructions for more information on ELL.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2027 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health and Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE’s Health and Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes

Page	Reference	Instructions	Revision instructions
3	General	The Classroom Site Fund (CSF) is a budget-controlled fund that must be used to supplement, rather than supplant, existing monies. Expenditures made from the Classroom Site Fund (010) should be made in accordance with the requirements of A.R.S. §15-977. Districts may establish any CSF subfunds 011-019 to track monies for specific allowable purposes or separately account for carryover balances and other one-time CSF monies. One total budget for all Classroom Site monies must be reported here, in Fund 010.	
3	Line 4	Line 4 should include expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	Line 9 subtotals the FY 2027 CSF budgeted expenditures included in lines 1 through 8. Districts should report any amounts maintained for spending after FY 2027 in line 10.	
3	Line 11	The total amount budgeted on line 11 cannot exceed the CSFBL on line 18. The total amount budgeted in budget year will affect the next year’s CSFBL. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on lines 12 through 18. See A.R.S. §15-978 and the calculation below.	
3	Line 13	Budget Revision Line 13 should reflect total actual CSF expenditures as reported on the district’s prior year AFR.	Yes
3	Line 15	Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the prior year AFR for the CSF.	Yes
3	Line 16	In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The budget year allocation for the district is multiplied by the district’s weighted student count (based on fundable students attending within the school district in the prior year). The budget year CSF actual payments detail reports will be available on ADE’s website at the link below beginning in August. ADE uses districts' prior year 100th day student count as reported in the district's prior year ADM20A and ADM30 reports.	
		https://schoolfinancereports.azed.gov/	
3	Line 17	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts should verify any adjustments to the CSF budget limit with ADE's budget team.	
4	Lines 10	Line 10 subtotals the FY 2027 UCO Fund budgeted expenditures included in lines 2 through 9. Report amounts the District estimates it will maintain for spending after FY 2027 (carryforward) in line 11.	
4	Lines 12	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line 12. The amount budgeted in Fund 610 in FY 2027 will affect the next year’s UCBL. See A.R.S. §15-947(D) and calculation on page 8. ADE uses line 12 to calculate the Budgeted UNR Capital (lesser of page 4 or Budget Limit) in the BUDG25 report.	
4	Footnote 5	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the FY 2027 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health and Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE’s Health and Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
5	Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table. In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.	

Page	Reference	Instructions	Revision instructions
5	Adjacent Ways Fund	In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with ADOA's Division of School Facilities and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the Division of School Facilities validates both of the following: -The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects. -The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district.	
6	Federal Projects, Line 18	Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete the Districts Receiving Federal Impact Aid Revenues portion of the Other Information section on the Data Entry tab to calculate the amount available to be spent in the Impact Aid Fund.	
6	Federal Projects, Line 19	Include amounts for Funds 300-399 Other Federal Projects (besides funds that are separately reported on lines 15 through 18).	
6	State Projects, Line 29	In accordance with A.R.S. §15-249.06, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the examination, as identified by the governing board or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of the students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees, or instructional materials.	
6	State Projects, Line 31	Include amounts for Funds 465-499 Other State Projects, including Fund 457—Results-based Funding and Fund 484—Failing Schools Tutoring Grant, along with any other State project funds not included on lines 22 through 30 above.	
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.	
6	Other Funds, Line 4	In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.	
6	Other Funds Line 24	In accordance with A.R.S. §15-249.15, monies received to provide incentive awards for high school graduates who obtain a certification, credential, or license that is accepted by a vocation or industry through a career technical education course or program should be deposited in Fund 597—Arizona Industry Credentials Incentive Fund. Expenditures from Fund 597 should be made for only the following purposes: 1. For instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. For developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course. 4. For instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. For career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.	
6	Other Funds Line 29	In accordance with A.R.S. §41-5721, before applying to ADOA's Division of School Facilities for funding for an emergency, the district's governing board must issue an emergency declaration or resolution to be eligible for monies from the Emergency Deficiencies Correction Fund. To qualify as an emergency, the situation must fit the criteria in A.R.S. §41-5721(F).	
6	Other Funds Line 30	In accordance with A.R.S. §41-5731, districts must submit a preventive maintenance plan to ADOA's Division of School Facilities to be eligible to receive monies from the Building Renewal Grant Fund.	
6	Other Funds, Line 34	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 34—Other, along with any other funds not included elsewhere in the budget.	
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	

Page	Reference	Instructions	Revision instructions
7	General	For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions. Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8). Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.	Yes
7	Line 1	After completing the Data Entry tab, the amount of the district RCL from the BSA55 tab, page 3 will pull to line 1. Budget Revision For budget revision, the Data Entry tab should be revised and the recalculated RCL will pull to line 1. See budget revision instructions for the Data Entry tab.	Yes
7	Lines 2(a)-(c)	Budget Revision Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2027 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 4 of the district's most recent FY 2027 BSA 55-1 report from ADE.	Yes
7	Line 2(b)	After completing the Data Entry tab, the DAA adjustment amount from BSA55 tab, page 4 will pull to this line, if any.	
7	Line 3	Do not include any overrides authorized to use excess Impact Aid cash on these lines. Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. §15-943). Districts may recalculate their RCL based on prior year ADM in a separate copy of this budget file. Do not submit this separate copy of the file to ADE. Alternatively, districts can get weighted student counts from page 2 of ADE's FY 2026 "BSA Equalization Report", BSA 55-1. ADE has also posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below.	
		https://www.azed.gov/sites/default/files/2022/06/MO%20Override%20Estimator%20FY23.xlsx	
7	Line 3(a)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2026 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2027, as Impact Aid monies are accounted for in the Impact Aid Fund.	
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G)	
7	Line 3(b)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2026 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2027, as Impact Aid monies are accounted for in the Impact Aid Fund. The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)	
7	Line 3(c)	See Line 3 Instructions above. A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2026, as Impact Aid monies are accounted for in the Impact Aid Fund.	

Page	Reference	Instructions	Revision instructions
7	Lines 3(a)-(c)	Budget Revision If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.	Yes
7	Line 4	Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Data Entry tab, Other Information section, lines 17 and 18. For the purposes of Small School Adjustment, districts should use prior year student count (2026 ADM). Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund. Budget Revision If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption in accordance with A.R.S. §15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via the email address below.	Yes
		SFBudgetTeam@azed.gov	
7	Line 5	Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520). Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.	Yes
7	Line 5(d)	More information and instructions for calculating this amount can be found at the link below:	
		http://www.azed.gov/finance/certificates-of-educational-convenience/	
7	Line 6	Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the State Schools for the Deaf and school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona the Blind. Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2027 ADM15. The work sheets are available on ADE’s website at the link below.	Yes
		http://www.azed.gov/finance/certificates-of-educational-convenience/	
7	Line 7	Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund. Budget Revision If the June 30, 2026, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised budget file, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2026 actual cash balance for the M&O Fund was accurate, accommodation schools may revise this file for other changes. The Actual Budget Balance Carryforward displayed on Calculations tab, Calculation of M&O Budget Balance Carryforward section, line 14.b should agree to the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2026 BUDG75 Report. Record the district’s actual cash balance for the M&O Fund at June 30, 2026, on Data Entry tab, Accommodation District Information section, line 2. Finally, districts should recalculate lines 3 and 4 based on the revised RCL on BSA55 tab, page 3. Districts should compare the recalculated amount on line 15(e) of the Calculations tab to line 7 to determine whether the amount must be decreased or may be increased.	Yes
7	Line 8(a)	The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.	

Page	Reference	Instructions	Revision instructions
7	Line 8(b)	Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2025 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward. Districts should complete Data Entry page, Other Information section, lines 8 through 11. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2025 M&O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Calculation page, Calculation of M&O Fund Budget Balance Carryforward section, line 13. Budget Revision Districts should compare the amount on line 8(c) to the allowable amount on the FY 2025 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.	Yes

Page	Reference	Instructions	Revision instructions
7	Line 8(c)	A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2027 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.	
7	Line 8(d)	A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2027 RCL, if both of the following conditions apply: --The County Treasurer pooled all school district monies for investment during FY 2025 as provided in A.R.S. §15-996. --For those districts that received state aid in FY 2025, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.	
7	Line 8(e)	For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center’s expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district <u>must</u> notify the SBE before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to career technical education districts established pursuant to A.R.S. §15-392.	
7	Line 8(f)	Do not include amounts budgeted for the Performance Pay component of the CSF here. Budget Revision Districts should compare the amount on this line to the applicable amounts on the FY 2026 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(g)	Record the amount of any judgments expected to be paid in FY 2026 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4. Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below.	
		SFPaymentTeam@azed.gov	
7	Line 8(h)	Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract. Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that need assistance with the adjustments should contact ADE’s budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2027 BUDG25, to determine if the amounts should be revised.	Yes
8	Line 2	Budget Revision Line 2, if required, should agree to the most recent FY 2026 BUDG75 Report, page 2, “Add to FY27 Expenditure Budget for (UNR), page 8, line 2” This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	
8	Lines 3	Budget Revision Line 3 should agree to the most recent FY 2026 BUDG75 Report, page 2 “Unrestricted Capital Available for FY26.” Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	
8	Line 6	Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district’s FY 2026 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2026 UCO budget (budget page 4, line 10).	Yes
8	Line 8	Budget Revision Line 8 should agree to the actual amount of interest earned on investments as reported on the district’s FY 2026 AFR for the UCO Fund.	Yes
8	Line 9	The district should forward a copy of the award letter from ADOA's Division of School Facilities stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at the email address below. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
		SFBudgetTeam@azed.gov	

Page	Reference	Instructions	Revision instructions
8	Line 10	Record adjustments to the UCBL on these lines. Districts should contact ADE’s School Finance budget team at the email address below before budgeting an amount on these lines. If more than 1 year or type of adjustment is recorded for any 1 line, indicate each year and the associated amount for each type of adjustment in the line description, but record only 1 combined amount for all years and types on each line. Record negative amounts in parentheses. If an amount is zero, enter 0 on that line.	
		SFBudgetTeam@azed.gov	
8	Line 10 continued	Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2027 BUDG25, to determine if the amounts should be revised.	Yes
Suppl	ELL General	A.R.S. §15-756.02 requires each school district to implement on a school-by-school basis 1 or more Structured English Immersion (SEI) and Alternative English Instruction (AEI) models adopted or approved by the State Board of Education pursuant to A.R.S. §15-756.01. A.R.S. §15-756.01 defines incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or an AEI program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.	
Suppl	ELL General Continued	ELL Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04 ELL monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts are required to submit a separate ELL Budget Request Form to ADE to request these monies for FY 2027.	
Suppl	ELL General Continued	In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2027, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved ELL model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	
Suppl	ELL General Continued	Districts may have ELL costs, in funds other than ELL Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved ELL model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 1	Districts should report total PSD-12 average daily membership for fiscal year 2026 from the ADM20 report, the report is available on ADE's website. Districts should estimate 2027 current fiscal year ADM.	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district’s truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2027 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Submission and Publication Instructions issued with the 2027 expenditure budget forms and A.R.S. §15-905.01 for further requirements.	

Page	Reference	Instructions	Revision instructions
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year’s truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2026 TNT Base Limit and the 2026 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2026. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2026 but did not provide the required notification of a TNT hearing, the 2026 Excess over TNT Limit amount should not be added here.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2026.	
Truth in Taxation Work Sheet	Line 12	Each adjacent ways project proposal funded through this special assessment must be filed with ADOA's Division of School Facilities and include the project cost estimate. If the cost of the project is greater than \$50,000, the Division must approve or deny the project within 60 days after receiving the filing of the project proposal by the district and the expenditure shall not be made unless the Division validates specified criteria, in accordance with A.R.S. §15-995.	
Fund balances	General	Cells with orange shading <u>require</u> user input. Manually complete all cells shaded orange. If the cell requires an amount, enter the amount as a whole number (with no decimals). If an amount is zero, enter 0. If the cell requires information other than a number, enter as much detail as necessary in the field. Certain cells may highlight with orange shading based on input in other cells.	
Fund balances	Section A, line 1	Report FY 2025 final ending fund balances. These balances should include any errors or audit adjustments identified in the District's FY 2025 audit, if applicable. <u>If the final ending fund balances don't agree with the FY 2025 AFR, the District should revise the AFR and resubmit it to ADE.</u>	
Fund balances	Section A, line 2(a)	Report FY 2026 revenues and other financing sources. Enter actual amounts to date plus estimated amounts for the remainder of FY 2026, including all FY 2026 amounts that the District anticipates receiving during the encumbrance period.	
Fund balances	Section A, line 2(b)	Report FY 2026 expenditures and other financing uses. Enter actual amounts to date plus estimated amounts for the remainder of FY 2026, including all FY 2026 amounts that the District anticipates spending during the encumbrance period.	
Fund balances	Section A, line 3 (a)	Report FY 2026 estimated nonspendable ending fund balances. These are amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact.	
Fund balances	Section A, line 3 (b)	Report FY 2026 estimated ending restricted fund balances. These are amounts that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.	
Fund balances	Section A, line 3 (c)	Report FY 2026 estimated ending committed fund balances. These are amounts that districts can only use for specific purposes pursuant to constraints imposed by the governing board’s formal action. Districts cannot use these amounts for any other purpose unless the governing board removes or changes the specific purpose by taking the same kind of formal action previously used to commit these amounts. Adoption of the annual budget does not constitute a commitment as appropriations lapse at year-end without governing board action. Also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.	
Fund balances	Section A, line 3 (d)	Report FY 2026 estimated ending assigned fund balance. These are the amounts constrained by the District's intent to be used for specific purposes, but that are neither restricted nor committed. The intent should be expressed by the governing board or a body (i.e., budget or finance committee) or official to which the governing board has delegated the authority to assign amounts districts can use for specific purposes.	
Fund balances	Section A, line 3 (e)	Report FY 2026 estimated ending unassigned fund balance. For the general fund, spendable amounts that are not restricted, committed, or assigned. The general fund is the only fund that may report a positive unassigned fund balance amount. For governmental funds other than the general fund, negative fund balances are reported here if restricted, committed, or assigned amounts exceed total spendable fund balance.	
Fund balances	Section A, line 4 (a)	For funds with a negative <u>estimated</u> FY 2026 ending fund balance, enter the negative fund balance amounts on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	

Page	Reference	Instructions	Revision instructions
Fund balances	Section A, line 4 (b)	For budget-controlled funds only, report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the maintenance & operation (M&O), unrestricted capital outlay (UCO), Adjacent Ways, Classroom Site (CSF), and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. Districts may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	
Fund balances	Section A, line 4 (c)	Report FY 2026 estimated ending fund balance amounts the District plans to spend to support FY 2027 budgeted spending after using all available FY 2027 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2027. Otherwise, such nonspendable assets should be included on line 4(d) based on the District's plan to maintain them in fund balance to be used in a future year, as applicable.	
Fund balances	Section A, line 4 (d)	Report amounts the District estimates it will maintain for spending after FY 2027, including amounts reserved to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances. For budget-controlled funds only, the amounts maintained for spending after FY 2027 on the Fund balances tab may agree to the budgeted carryforward amount on Pages 1, 3, and 4 depending on the District's circumstances. Districts must report the fund type for the UCO fund on the Data Entry tab.	
Fund balances	Section B	Section B is optional. Districts can use this section to include additional information about its fund balances and planned spending. Districts can also use this section to list funds included in Other funds reported in the General fund (column E), Other capital projects (column I), and Other special revenue (column L).	
Data Entry	General	Districts should enter their CTD number and select the budget version on the Cover page prior to completing the Data Entry page. Formulas included on the Calculations and BSA55 pages will pull the data from the Data Entry and the Cover pages to calculate the amounts required for pages 7 and 8.	
Data Entry	General	Districts should complete the applicable portions of the Data Entry tab before completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.	
Data Entry	District Information	Districts should select the name of their current Student Information Systems (SIS) Vendor and Accounting Information System from the dropdown list, and manually complete the Bookstore Cash Receipting System information.	
Data Entry	UCO Fund Type	Districts should identify where the UCO Fund is reported on the Fund balances tab. Use the dropdown menu to select either the General Fund or Capital Projects Funds.	
Data Entry	Unweighted Student Count Line 1	FY 2025 ADM is used to calculate the district's FY 2027 District Additional Assistance (DAA) growth factor, if any. Obtain the total ADM amount from the most recent ADE report “Basic Calculations for Equalization Assistance,” BSA 55-1, page 4 of 5, available on ADE's website.	
Data Entry	Unweighted Student Count Line 2	Prior Year ADM FY 2026 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA). Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from the ADM20 report, available on ADE's website. For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 actually taught by the Type 03 district, if any. Budget Revision Districts should update amounts on this line to reflect 2026 100th-day ADM as reported on the ADM20 report.	Yes

Page	Reference	Instructions	Revision instructions
Data Entry	Unweighted Student Count Lines 3, 4, and 5	Current Year ADM Current year ADM amounts are used to calculate the group A weighted student count and the weighted student count for the BSL calculation on the BSA55 page. For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2027. There are no ADE reports available to refer to at the time of budget adoption for these counts. For common school districts not within a high school district (Type 03), the 9-12 column for these lines should include only those students in grades 9-12 that will be taught by the Type 03 district, if any. Type 03 districts should use the checkbox in P15 to confirm it is educating the students included in column I. The district of attendance educating 9-12 students from Type 03 districts should include those students in column I. Budget Revision Districts should update amounts on these lines to reflect 2027 100th-day ADM as reported on the ADM20 report, available on ADE's website.	Yes
Data Entry	Student Count by Category Lines 7 through 20	For budget adoption, districts should estimate the FY 2027 student count for these lines. Budget Revision After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports: K-3 Student Counts for both the K-3 and K-3 Reading support level weights: ADM20 ELL: ELL20 Children with Disabilities: SPED20	Yes
Data Entry	Student Count by Category Line 7	ELL (English Learners)	
Data Entry	Student Count by Category Lines 8 and 9	In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight. A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades 1-3 to ADE by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on instructional purposes intended to improve reading proficiency for pupils in Kindergarten programs and grades 1-3 with particular emphasis on pupils in Kindergarten programs and grades 1 and 2. K-3 Reading weight will only be included in the district's BSA 55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education. To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, the portion of the district's base support level (BSL) that is generated by the K-3 and K-3 Reading support level weights is calculated and shown on line 1 in the Other Information section of the Calculations tab. Questions concerning the K-3 Reading plan requirement and approval status should be directed to ADE's Move on When Reading section at the link below:	
		http://www.azed.gov/mowr/	
Data Entry	Student Count by Category Line 10	HI (Hearing Impairment)	
Data Entry	Student Count by Category Line 11	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)	
Data Entry	Student Count by Category Line 12	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)	
Data Entry	Student Count by Category Line 13	MD - SSI (Multiple Disabilities Severe Sensory Impairment)	
Data Entry	Student Count by Category Line 14	OI -R (Orthopedic Impairment - Resource)	
Data Entry	Student Count by Category Line 15	OI - SC (Orthopedic Impairment - Self Contained)	
Data Entry	Student Count by Category Line 16	P - SD (Preschool - Severe Delay)	
Data Entry	Student Count by Category Line 17	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)	

Page	Reference	Instructions	Revision instructions
Data Entry	Student Count by Category Line 18	ED - P (Emotional Delay - Private)	
Data Entry	Student Count by Category Line 19	MOID (Moderate Intellectual Disability)	
Data Entry	Student Count by Category Line 20	VI (Visual Impairment)	
Data Entry	Student Count by Category Line 21	FRPL (Free or Reduced-Price Lunch) Districts may use ADE's FRPL20 - summary ADM and/or FRPL30 - site summary ADM reports in AzEDS to estimate FY 2027 eligible student counts. This weight applies to all students in schools with community eligibility.	
Data Entry	Student Count by Category Line 22	G (Educational Programs for Gifted Pupils) Districts may use ADE's GIFT20-summary ADM reports in AzEDS to estimate FY 2027 eligible student counts. Budget Revision ADE will provide budget year unweighted gifted ADM to districts for final budget revisions in the GIFT20 Report in AzEDs.	Yes
Data Entry	Adjustments to BSL/BRCL Line 1	Districts with grades designated as small isolated districts by the Arizona Department of Education (ADE) in accordance with A.R.S. §15-901 should mark the appropriate check box(es) on this line to activate the increase for small isolated districts in the calculation of the Group A support level weight. Districts that have all grade levels designated as small isolated by the ADE should mark both check boxes.	
Data Entry	Adjustments to BSL/BRCL Line 2	In accordance with A.R.S. §15-902.04, school districts electing to provide at least 200 days of instruction during FY 2027 must receive approval from ADE prior to June 1, 2026. Approved districts should use the check box on this line to activate the increase for the calculation of the BSL/BRCL and the TSL/TRCL. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. Please contact ADE's School Finance account analyst team at the email address below for specific instructions at the link below.	
		SFAAnalystTeam@azed.gov	
Data Entry	Adjustments to BSL/BRCL Line 3	As districts mark the proper check boxes on lines 1 through 3 above, the Adjusted FY 2027 Base Level Amount will automatically update to the proper amount to be used on page 2 of the BSA55 tab.	
Data Entry	Adjustments to BSL/BRCL Line 4	Use the FY 2026 “Teacher Experience Index (TEI),” SDER 96, available on ADE’s website at the link below. Districts should print a copy or save an electronic copy for their records.	
		https://schoolfinancereports.azed.gov/	
Data Entry	Adjustments to BSL/BRCL Line 5	A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Enter the non-federal FY 2025 audit expenditures from all funds on line 6. Amount entered should agree to the district's FY 2025 AFR. Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	
Data Entry	Adjustments to BSL/BRCL Line 6	Enter the FY 2025 federal audit expenditures from all funds (should agree to FY 2025 AFR). Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	
Data Entry	Transportation Lines 1 & 2	Obtain the amounts from the ADE report “Transportation Route Report,” TRAN55-1, available on ADE's website. A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.	
		https://schoolfinancereports.azed.gov/	
Data Entry	Transportation Lines 3 & 4	Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2025 annual expenditures for bus tokens and passes from the ADE report “Transportation Route Report,” TRAN55-1, available on ADE's website.	
Data Entry	Transportation Line 5	The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report “Transportation Route Report,” TRAN55-1, available on ADE's website.	

Page	Reference	Instructions	Revision instructions
Data Entry	Other Information Line 1	Enter any amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on page 3 of the BSA55 tab. Any amount reported on this line will be pulled to the DAA Adjustment line on page 4 of the BSA55 tab. Amounts entered on lines 1(a) through 1(c) should agree to the DAA Adjustment amounts reported on the district's BSA 55-1, p. 4.	
Data Entry	Other Information Line 1a Continued	If the district enters amounts for capital transportation adjustment on lines 1.a through 1.c these amounts are included in the DAA Adjustment line on the BSA55 tab, page 4. Budget Revision These amounts will cause a discrepancy between the DAA Adjustment shown on the BSA55 tab and the amount reported on the District's actual BSA 55-1 report until the capital transportation amounts are manually loaded into the BSA system by ADE, which usually occurs in March.	Yes
Data Entry	Other Information Line 2	This line should be left blank for budget adoption. Budget Revision If a school provides instructional time in a remote setting beyond the thresholds prescribed in A.R.S. §15-901.08(C)(3)(b)(i) in any school year, ADE will calculate the adjustment amount to include on this line for final budget revisions in accordance with A.R.S. §15-901.08(D), if any.	Yes
Data Entry	Other Information Line 3	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.	
Data Entry	Other Information Line 4	This line should be left blank for budget adoption. Budget Revision ADE will calculate the amount for the CTED 9th Grade Funding Adjustment pursuant to A.R.S. §15-393(X) through (Z) and notify districts when complete. Districts should revise their budget after notification. Contact ADE's School Finance budget team with questions concerning this adjustment at the email address below.	Yes
		SFBudgetTeam@azed.gov	
Data Entry	Other Information Line 5	This line should be left blank for budget adoption. Budget Revision ADE will calculate the total amount for the CTED Continuation 13th Grade Funding Adjustment pursuant to A.R.S. §15-393(X) through (Z) and notify districts when complete. Districts should revise their budget after notification. Contact ADE's School Finance budget team with questions concerning this adjustment at the email address below.	Yes
		SFBudgetTeam@azed.gov	
Data Entry	Other Information Line 6	This line should be left blank unless otherwise instructed by ADE.	
Data Entry	Other Information Line 7	This line should be left blank unless otherwise instructed by ADE.	
Data Entry	Other Information Line 9	Unified districts (Type 02) with a 9-12 Primary Assessed Valuation that differs from its PSD-8 Primary Assessed Valuation should enter its 9-12 valuation on the AV2 line.	
Data Entry	Other Information Line 12	This line should be left blank for budget adoption. Budget Revision Once the BUDG75 Report is available, districts may recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 14(a) through 14(e) below.	Yes
Data Entry	Other Information Line 13	For budget adoption, M&O actual expenditures should be based upon the FY 2026 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances. Budget Revision Enter actual total M&O Fund expenditures, as reported on the district's FY 2026 AFR.	Yes

Page	Reference	Instructions	Revision instructions																								
Data Entry	Other Information Line 14.e	In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2026 for use in that component in FY 2027. The Performance Pay budget amount is the portion of FY 2026 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2026 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(f).																									
Data Entry	Other Information Line 16	Districts receiving Impact Aid revenues only: Include the amount from the most recent FY 2026 designated “Voucher for Impact Aid Section 8003 Payments,” “Total Payments Summary” line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY 2026 encumbrance period and recorded in FY 2027 revenues.																									
Data Entry	Other Information Line 18	Districts receiving Impact Aid revenues only: Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference. The TSL/TRCL difference is shown to the right and the amount entered on line 14 should not exceed this amount.																									
Data Entry	Other Information Line 19	Districts receiving Impact Aid revenues only: This line could include the amount of the qualifying tax levy calculated on BSA 55-1, page 5 for districts that do not levy taxes.																									
Data Entry	Other Information Line 21	Districts operating under a small school adjustment only: This section applies to any district that operated under the provisions of the small school adjustment, in accordance with A.R.S. §15-949(A), and exceeded the allowable student counts in the current year. Districts may hold an override election as provided in A.R.S. §15-481. Select the checkbox to calculate the maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election. The calculated amount will be displayed in the appropriate section of the Calculations tab. For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM. Districts that activate this checkbox must also complete line 22 below.																									
Data Entry	Other Information Line 22	Districts operating under a small school adjustment only: Enter the fiscal year that the district exceeded the allowable student counts for the first time as a 4 digit year. For assistance in determining the proper fiscal year to enter on this line districts should contact ADE, School Finance at the email address below.																									
		SFBudgetTeam@azed.gov																									
Data Entry	Accommodation District (Type 01) Information Line 1	Accommodation districts only: Accommodation districts that offer instruction in grades 9-12 should mark the check box to increase the transportation activity support level factor in accordance with A.R.S. §15-945.																									
Data Entry	Accommodation District (Type 01) Information Line 2	Accommodation districts only: Only accommodation schools with a student count of more than 125 in grades K-8 or accommodation schools 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. The maximum RCL addition that may be authorized by the County School Superintendent is displayed on Calculations tab, Calculation of M&O Fund Budget Balance Carryforward, line 15.e. The amount entered on page 7, line 7 cannot exceed this amount.																									
Calculations	General	This page uses formulas and the information entered on the Cover and the Data Entry page to make the calculations for certain budget items. Cells highlighted in pink contain a link to the related cell on the Data Entry page. As no data is entered on this page, all cells are locked and formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.																									
BSA55	General	Amounts entered on the Data Entry page will automatically populate the appropriate fields on the BSA55 page. Districts should compare and, when necessary, revise budgeted amounts to agree to the district's BSA 55-1 report, after it is issued by ADE.																									
BSA55	Page 2, Audit Service Expense	The amount shown for audit expense may not agree to the District's actual BSA 55-1 report from ADE until the amount is manually entered by ADE later in the fiscal year.																									
BSA55	Page 3, Activity Trip Level Factors	In accordance with A.R.S. §15-945(B), the support level for academic education, career and technical education, vocational education, and athletic trips is computed by multiplying the To and From School Support Level by the appropriate factor from the table below. <table><tr><td></td><td colspan="2">Route miles per eligible student</td></tr><tr><td><u>District type</u></td><td><u>1.0 or less</u></td><td><u>More than 1.0</u></td></tr><tr><td>Type 01 w/o HS instruction</td><td>0.10</td><td>0.12</td></tr><tr><td>Type 01 w/ HS instruction</td><td>0.15</td><td>0.18</td></tr><tr><td>Type 02</td><td>0.15</td><td>0.18</td></tr><tr><td>Type 03</td><td>0.15</td><td>0.18</td></tr><tr><td>Type 04</td><td>0.10</td><td>0.12</td></tr><tr><td>Type 05</td><td>0.25</td><td>0.30</td></tr></table>		Route miles per eligible student		<u>District type</u>	<u>1.0 or less</u>	<u>More than 1.0</u>	Type 01 w/o HS instruction	0.10	0.12	Type 01 w/ HS instruction	0.15	0.18	Type 02	0.15	0.18	Type 03	0.15	0.18	Type 04	0.10	0.12	Type 05	0.25	0.30	
	Route miles per eligible student																										
<u>District type</u>	<u>1.0 or less</u>	<u>More than 1.0</u>																									
Type 01 w/o HS instruction	0.10	0.12																									
Type 01 w/ HS instruction	0.15	0.18																									
Type 02	0.15	0.18																									
Type 03	0.15	0.18																									
Type 04	0.10	0.12																									
Type 05	0.25	0.30																									