



District Name Window Rock Unified School District # 8

County Apache

CTD number 10208000

FY 2026

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Proposed

Version

By the Governing Board

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

Proposed

June 30, 2025

Adopted

Revised

Date

District website link of posted budget

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE’s website by June 30, 2025 .

Date

Superintendent signature

Business Manager signature

Dr. Shannon Goodsell

Becky L Tinney

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Becky L Tinney

Telephone: 928.729.6711 Email: btinney@wrschool.net

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025 \$

2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)

Local1000\$

Intermediate2000\$

State3000\$

Federal4000\$

TOTAL\$0

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:		
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override	4.4133	
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	4.4133	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)	\$ 19,492,379	\$ 0	\$ 19,492,379
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 5,602,111	\$ 0	\$ 5,602,111
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 2,816,356
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 27,910,846

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

1. Average salary of all teachers employed in FY 2026 (budget year) \$ 82,303

2. Average salary of all teachers employed in FY 2025 (prior year) \$ 80,690

3. Increase in average teacher salary from the prior year \$ 1,613

4. Percentage increase 2%

Comments on average salary calculation (Optional):

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

District name			Window Rock Unified School District # 8		County		Apache		CTD number		10208000		Version		Proposed	
Fund 001 (M&O)																
Maintenance and Operation (M&O) Fund																
Expenditures		FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals		% Increase/Decrease					
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026						
				6100	6200		6600	6800								
100 Regular Education																
1000 Instruction	1.	88.00		6,835,391	1,121,126		50,000		8,644,238	8,006,517	-7.4%					
2000 Support Services																
2100 Students	2.	22.93		750,000	225,000				1,035,000	975,000	-5.8%	2.				
2200 Instructional Staff	3.	7.75		275,000	125,000				325,000	400,000	23.1%	3.				
2300 General Administration	4.	2.00		320,000	95,000	49,250			380,000	464,250	22.2%	4.				
2400 School Administration	5.	10.00		675,000	260,000				940,000	935,000	-0.5%	5.				
2500 Central Services	6.	6.00		600,000	235,000				728,000	835,000	14.7%	6.				
2600 Operation & Maintenance of Plant	7.	1.00		1,200,000	450,000	200,000	1,750,000		3,717,459	3,600,000	-3.2%	7.				
2900 Other	8.	0.00						10,000	0	10,000		8.				
3000 Operation of Noninstructional Services	9.	0.00							0	0	0.0%	9.				
610 School-Sponsored Cocurricular Activities	10.	0.00								0	0.0%	10.				
620 School-Sponsored Athletics	11.	0.00							165,000	0	-100.0%	11.				
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.				
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.				
Regular Education Subsection Subtotal (lines 1-13)		14.	137.68	0.00	10,655,391	2,511,126	249,250	1,800,000	10,000	15,934,697	15,225,767	-4.4%	14.			
200 and 300 Special Education																
1000 Instruction	15.	24.60		1,218,718	455,000				1,673,718	1,673,718	0.0%	15.				
2000 Support Services																
2100 Students	16.	6.00		300,000	95,000	550,000			945,000	945,000	0.0%	16.				
2200 Instructional Staff	17.	1.00		76,000	35,000	35,000			146,000	146,000	0.0%	17.				
2300 General Administration	18.	0.00							0	0	0.0%	18.				
2400 School Administration	19.	1.00		92,652	26,222				118,874	118,874	0.0%	19.				
2500 Central Services	20.	0.00							0	0	0.0%	20.				
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.				
2900 Other	22.	0.00							0	0	0.0%	22.				
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.				
Subtotal (lines 15-23)		24.	32.60	0.00	1,687,370	611,222	585,000	0	0	2,883,392	2,883,592	0.0%	24.			
400 Pupil Transportation	25.	23.00		850,000	300,000	150,000			1,800,000	1,300,000	-27.8%	25.				
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%	26.				
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.				
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	28.				
550 K-3 Reading Program	29.	1.00		65,000	18,020				83,076	83,020	-0.1%	29.				
Budgeted expenditures (lines 14, and 24-29)		30.	194.28	0.00	13,257,761	3,440,368	984,250	1,800,000	10,000	20,701,165	19,492,379	-5.8%	30.			
Maintained for spending after FY 2026 (budgeted carryforward)		31.										31.				
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)		32.	194.28	0.00	13,257,761	3,440,368	984,250	1,800,000	10,000	20,701,165	19,492,379	-5.8%	32.			

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	2,660,592	2,660,592	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)	223,000	223,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	2,883,592	2,883,592	9.
10. IEP required pupil transportation costs coded within Program 400	0		10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
Staff-Pupil 1 to 46

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	45,750
All Funds - Federal	6330	3,500

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ -
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease	
								Prior FY 2025	Budget FY 2026		
1000 Instruction	1.							1,188,469	0	-100.0%	1.
2100 Support services - students	2.							136,700	0	-100.0%	2.
2200 Support services - instructional staff	3.							131,000	0	-100.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	0	0	0	0	0	0	1,456,169	0	-100.0%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.										10.
Total budget limit expenditures (lines 10-11)	11.	0	0	0	0	0	0	1,456,169	0	-100.0%	11.

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$3,139,475.

Classroom Site Fund Budget Limit Calculation		
FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	1,805,211
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	
Unexpended Budget Balance (line 12 minus 13)	14.	1,805,211
Interest earned in the Classroom Site Fund in FY 2025	15.	
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	1,334,264
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	3,139,475

Please enter prior year CSF actual expenditures on line 11.

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

Fund 610 (UCO)Unrestricted Capital Outlay (UCO) Fund											
Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2025	2026	
Unrestricted Capital Outlay Override (1)	1.	6440	6641-6643	6655	6700	6831, 6832, 6833			500,000	500,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.				1,200,000				1,122,871	1,200,000	6.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.				500,000				500,000	500,000	0.0%
2300, 2400, 2500, 2900 Administration	4.				769,421				769,421	769,421	0.0%
2600 Operation & Maintenance of Plant	5.				1,569,421				1,569,421	1,569,421	0.0%
2700 Student Transportation	6.				500,000				500,000	500,000	0.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.				832,690				0	832,690	
5000 Debt Service	9.					210,653	19,926		230,579	230,579	0.0%
Budgeted expenditures (lines 2-9)	10.	0	0	0	5,371,532	210,653	19,926	0	4,692,292	5,602,111	19.4%
Maintained for spending after FY 2026 (budgeted carryforward)	11.										
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	0	0	5,371,532	210,653	19,926	0	4,692,292	5,602,111	19.4%

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:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

1,200,000

(3) Includes principal on Capital Equity Fund loans of

\$210,653

, principal on leases of

SCHOOL BUSES

, and principal on bonds of

(4) Includes interest on Capital Equity Fund loans of

\$19,925

, interest on leases of

SCHOOL BUSES

, and interest on bonds of

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

Expenditures	Unrestricted Capital Outlay			Bond Building		New School Facilities		Adjacent Ways		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	4,692,292	5,602,111	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.									5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	3,163,842	3,402,111	0		0		0		7.
673X Furniture and Equipment	8.	1,122,871	1,200,000	0		0		0		8.
673X Vehicles	9.	175,000	0	0		0		0		9.
673X Technology Hardware & Software	10.	0	1,000,000	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	230,579		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	4,692,292	5,602,111	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	3,163,842	3,402,111	0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	1,528,450	2,200,000	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	4,692,292	5,602,111	0	0	0	0	0	0	17.

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

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

District name			County		CTD number		Version	
Window Rock Unified School District # 8			Apache		10208000		Proposed	
Special projects					Other funds expenditures			

District name Window Rock Unified School Dis		County Apache	CTD number 10,208,000
			Version Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)			
		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$ 14,540,390	\$ 0
*2. (a)	FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 979,834	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 979,834	979,834
*3.	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a)	Maintenance and Operation		
(b)	Unrestricted Capital Outlay		
(c)	Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*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		
(b)	Balance Carryforward, line 13) (A.R.S. §15-943.01)	4,951,989	
(c)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(d)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)		
(e)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
(f)	FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)	0	
(g)	Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
(h)	Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a)	Prior Year Over Expenditures/Resolutions:		
(b)	Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c)	Increase for Energy and Water Savings Fund Transfer to M&O		
(d)	Noncompliance Adjustment		
(e)	ADM/Transportation Audit Adjustment		
(f)	Other:		
10.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 19,492,379	
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)		\$ 979,834

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

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 4,922,890
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 4,922,890
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 4,922,890
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 4,922,890
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 303,963
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 4,618,927
8. Interest Earned in Fund 610 in FY 2025	\$ 3,350
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 979,834
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 5,602,111

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

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

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

Summary of School District Proposed Expenditure Budget

CTD number10208000

VersionProposed

I certify that the budget of
proposed by the Governing Board on,

District, _____ County for fiscal year 2026 was officially
proposed by the Governing Board on,

June 30, 2025 , and that the complete Proposed Expenditure Budget may be reviewed by contacting
at the District Office, telephone _____ during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	1. Average salary of all teachers employed in FY 2026 (budget year)
		2024 ADM	2025 ADM		
Attending					
		1,953.9900	1,584.6367	1,584.6367	82,303
					80,690
					1,613
					2%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		0.0000	0.0000		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		4.4133	0.0000		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward		
			Budget Limit		
Maintenance & Operation Fund		19,492,379	0	19,492,379	
Classroom Site Fund		0	0	3,139,475	
Unrestricted Capital Outlay Fund		5,602,111	0	5,602,111	

	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	8,800,000	7,956,517	384,497	50,000	9,184,497	8,006,517	-12.8%
2000 Support Services							
2100 Students	1,035,000	975,000	0	0	1,035,000	975,000	-5.8%
2200 Instructional Staff	325,000	400,000	0	0	325,000	400,000	23.1%
2300, 2400, 2500 Administration	1,995,000	2,185,000	53,000	49,250	2,048,000	2,234,250	9.1%
2600 Oper./Maint. of Plant	1,630,000	1,650,000	2,035,443	1,950,000	3,665,443	3,600,000	-1.8%
2900 Other	0	0	0	10,000	0	10,000	
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	165,000	0	165,000	0	-100.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	13,785,000	13,166,517	2,637,940	2,059,250	16,422,940	15,225,767	-7.3%
200 and 300 Special Education							
1000 Instruction	1,673,718	1,673,718	0	0	1,673,718	1,673,718	0.0%
2000 Support Services							
2100 Students	395,000	395,000	550,000	550,000	945,000	945,000	0.0%
2200 Instructional Staff	111,000	111,000	35,000	35,000	146,000	146,000	0.0%
2300, 2400, 2500 Administration	118,874	118,874	0	0	118,874	118,874	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	2,298,592	2,298,592	585,000	585,000	2,883,592	2,883,592	0.0%
400 Pupil Transportation	1,150,000	1,150,000	650,000	150,000	1,800,000	1,300,000	-27.8%
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	89,729	83,020	0	0	89,729	83,020	-7.5%
Budgeted Expenditures	17,323,321	16,698,129	3,872,940	2,794,250	21,196,261	19,492,379	-8.0%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	20,701,165	19,492,379	(1,208,786)	-5.8%
Instructional Improvement	998,748	1,249,932	251,184	25.1%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,456,169	0	(1,456,169)	-100.0%
Federal Projects	18,937,346	9,369,873	(9,567,473)	-50.5%
State Projects	3,012,586	358,469	(2,654,117)	-88.1%
Unrestricted Capital Outlay	4,692,292	5,602,111	909,819	19.4%
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	136,727	504	(136,223)	-99.6%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	1,495,000	1,433,364	(61,636)	-4.1%
Other	5,100,861	10,495,280	5,394,419	105.8%

CTD number	10208000
Version	Proposed

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	2,660,592	2,660,592
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)	223,000	223,000
TOTAL	2,883,592	2,883,592

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators		9	9	1 to	176.1
Teachers		94	94	1 to	16.9
Other		6	6	1 to	264.1
Subtotal	0	109	109	1 to	14.5
Classified --					
Managers, supervisors, directors		10	10	1 to	158.5
Teachers aides		12	12	1 to	132.1
Other			0	1 to	
Subtotal	0	22	22	1 to	72.0
TOTAL	0	131	131	1 to	12.1
Special education --					
Teacher		11	11	1 to	16.8
Staff		4	4	1 to	46.3

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

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint Career and Technical Education and Vocational Education Center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	
Adjustments for FY 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$		
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	0	
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.)	\$	0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$		(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	0	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$		(2)
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

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

Funds										
General			Capital Projects				Special Revenue			
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	(3,994,340)	2,357,089	1,185,115	0	0	0	(4,558,751)	208,921	38,862,779	3,777,250
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	17,610,127	1,208,298	101,618	0	0	0	13,752,422	1,568,481	18,144,523	2,720,084
(b) FY 2025 expenditures and other financing uses	16,244,272	292,277	0	0	0	0	8,825,948	1,428,369	21,262,738	3,108,718
3. Estimated FY 2025 ending fund balance										
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	1,365,855	3,272,110	0	0	0	0	367,723	0	0	3,388,616
(f) Total (amount must agree to line 3 above)	1,365,855	3,272,110	0	0	0	0	367,723	349,033	35,744,564	3,388,616
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0	
(c) Planned to be spent in FY 2026	1,365,855	1,636,055	0	0	0	0	367,723	349,033	0	0
(d) Maintained for spending after FY 2026	0	1,636,055	1,286,733	0	0	0	0	0	35,744,564	3,388,616
(e) Total (amount must agree to line 3 above)	1,365,855	3,272,110	1,286,733	0	0	0	367,723	349,033	35,744,564	3,388,616

Data entry sheet

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

District Information

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

Unweighted student count

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)		PSD	K-8	9-12	Total
1.	FY 2024 100th-Day ADM				1,953.9900
2.	FY 2025 100th-Day ADM	2.9750	1,046.3248	535.3369	1,584.6367
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3.	FY 2026 Estimated non-AOI student count	2.9750	1,046.3248	535.3369	1,584.6367
4.	FY 2026 Estimated AOI full-time student count				0.0000
5.	FY 2026 Estimated AOI part-time student count				0.0000
6.	Total FY 2026 estimated student count	2.9750	1,046.3248	535.3369	1,584.6367

Check box for Type 03 districts

Student count by category

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	50.9600		
8. K-3	406.7062		
9. K-3 (Reading)	406.7062		
10. HI	1.0000		
11. MD-R, A-R, and SID-R	18.9750		
12. MD-SC, A-SC, and SID-SC	7.2850		
13. MD-SSI	2.9300		
14. OI-R	0.0000		
15. OI-SC	1.9700		
16. P-SD	2.9750		
17. DD*, ED, MIID, SLD, SLI*, and OHI	160.8970		*School aged students only
18. ED-P	0.0000		
19. MOID	1.6800		
20. VI	0.0000		
21. FRPL	1,494.4429		
22. G	2.6700		
23. Total Add-on Count (lines 7 through 22)	2,559.1973	0.0000	0.0000

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

K-8 9-12	
1.	<input type="checkbox"/> <input type="checkbox"/> Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2.	<input type="checkbox"/> Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)
3.	Adjusted FY 2026 Base Level Amount \$5,013.00
4.	Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941) 1.0181
5.	FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F) \$45,500.00
6.	FY 2024 actual federal audit expenditures from all funds \$3,500.00
7.	FY 2024 actual total audit expenditures from all funds (line 5 plus line 6) \$49,000.00

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

1.	FY 2025 Approved Daily Route Miles	1,188.34
2.	Number of Eligible Students Transported in FY 2025	685.00
3.	FY 2025 Annual Expenditure for Bus Tokens	\$0.00
4.	FY 2025 Annual Expenditure for Bus Passes	\$0.00
5.	Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	400.00
6.	Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	400.00

Other information

1.	Capital transportation adjustment (A.R.S. §15-963.B)	
a.	PSD	
b.	K-8	
c.	9-12	
2.	Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3.	Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4.	CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL Adjustment 1	
7.	Other BSL Adjustment 2	

Assessed property valuations

8.	2025 Primary net assessed valuation (AV)	\$11,034,934
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	
11.	2025 Government Property Lease Excise Tax assessed valuation	

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

12.	Adjustments to the General Budget Limit (from FY 2025 BUDG75, leave blank for budget adoption)	
13.	FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$16,244,272.00
14.	FY 2025 M&O Fund actual expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	
c.	Dropout prevention programs	
d.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e.	Performance pay (A.R.S. §15-920)	
15.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Data entry sheet

Data entry sheet

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

16.	FY 2026 Impact Aid revenue	\$16,464,132.00
17.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$1,725,312.50
18.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference	\$2,092,819.92
19.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	
20.	FY 2025 Ending cash balance in the Impact Aid Fund	\$38,094,125.89

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

21.

☐

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

22.

Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)

FY

23.

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

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

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

24.

Base year - the fiscal year before the other district began to offer instruction

FY

25.

Base year attending ADM grades 9-12

26.

Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

27.

Tuition received in base year

28.

Tuition received in fiscal year after base year

29.

☐

Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450

30.

Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)

31.

Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)

Type 03 district information

1.

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

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

1.

☐

Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**

Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.

Maintenance & Operation (M&O) Fund FY 2025 ending cash balance

3.

10% of the FY 2026 RCL calculated using the district's 2025 ADM

4.

Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B

\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	0.0000	0.0000	535.3369
Difference	= 0.0000	0.0000	0.0000	64.6631
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0841
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	1.3521
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	\$ 124,543.39
	K-3 Reading	\$ 83,028.59

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2026 Student Count (2025 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	- 0.0000	0.0000
c. Difference	= 0.0000	0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	0.0000
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	- 0.0000	535.3369
c. Difference	= 0.0000	64.6631
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	0.0840
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	1.3520
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 668.42
4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 21,196,261.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 21,196,261.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 21,196,261.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 21,196,261.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 21,196,261.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 16,244,272.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 4,951,989.00

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

10. FY 2025 Actual expenditures:	FY 2025 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 0.00	- \$ 0.00	= \$ 0.00
c. Dropout prevention programs	\$ 0.00	- \$ 0.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 4,951,989.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2025 M&O Fund ending cash balance)			- \$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)			= \$ 4,951,989.00
14. Accommodation district cash balance carryforward			
a. M&O Fund cash balance as of June 30, 2025			\$ 0.00
b. Actual Budget Balance Carryforward			- \$ 0.00
c. Remaining M&O cash balance			= \$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2026 RCL calculated using the district's 2025 ADM	\$ 0.00		
c. Up to 5% of the FY 2026 RCL calculated pursuant to A.R.S. Section 15-482.B	+ \$ 0.00		
d. Result (line 15.b plus line 15.c)	= \$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

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

1. FY 2026 Impact Aid revenue	\$	16,464,132.00
2. Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	\$ 1,725,312.50
3. TRCL/TSL difference	\$	2,092,819.92
4. Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	-	\$ 2,092,819.92
5. Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	-	\$ 0.00
6. FY 2025 Ending cash balance in the Impact Aid Fund	+	\$ 38,094,125.89
7. FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)	=	\$ 50,740,125.47

Calculation of small school adjustment phase down limit

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

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

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
a. Phase down base			
b. FY 2026 K-8 student count			0.0000
c. Small school student count limit	-		125.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor	-	\$	0.00
i. Grades K-8 small school adjustment phase down limit		\$	0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
a. Phase down base			
b. FY 2026 9-12 student count			0.0000
c. Small school student count limit	-		100.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted support level weight (See Table II at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor	-	\$	0.00
i. Grades 9-12 small school adjustment phase down limit		\$	0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable small school adjustment, subject to an election		\$	0.00
5. 10% of the District's total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

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

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

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

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
a. FY 2026 K-8 student count			0.0000
b. Small school student count limit	-		125.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0045
e. Result	=		0.0000
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)			0.0000
g. K-8 Revenue Control Limit	x		0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)		\$	0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:			
a. FY 2026 9-12 student count			0.0000
b. Small school student count limit	-		100.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0065
e. Result	=		0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)			0.0000
g. 9-12 Revenue Control Limit	x		0.00
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)		\$	0.00
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

Window Rock Unified School District # 8
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated					District Page: 1 of 5		
Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	2.9750	0.0000	0.0000	1.4500	4.3138	0.0000	0.0000
K-8,UE	1,046.3248	0.0000	0.0000	1.1580	1,211.6441	0.0000	0.0000
9-12	535.3369	0.0000	0.0000	1.3521	723.8290	0.0000	0.0000
Regular Education Unweighted ADM	1,584.6367	0.0000	0.0000				
Total of Unweighted ADM			1,584.6367				
Regular Education Weighted ADM					1,939.7869	0.0000	0.0000
Total of Weighted ADM							1,939.7869

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	50.9600	0.0000	0.0000	0.1150	5.8604	0.0000	0.0000
K-3	406.7062	0.0000	0.0000	0.0600	24.4024	0.0000	0.0000
K-3 (Reading)	406.7062	0.0000	0.0000	0.0400	16.2682	0.0000	0.0000
HI	1.0000	0.0000	0.0000	4.7710	4.7710	0.0000	0.0000
MD-R, A-R, SID-R	18.9750	0.0000	0.0000	6.0240	114.3054	0.0000	0.0000
MD-SC, A-SC, SID-SC	7.2850	0.0000	0.0000	5.9880	43.6226	0.0000	0.0000
MD-SSI	2.9300	0.0000	0.0000	7.9470	23.2847	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.9700	0.0000	0.0000	6.7730	13.3428	0.0000	0.0000
P-SD	2.9750	0.0000	0.0000	3.5950	10.6951	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	160.8970	0.0000	0.0000	0.2920	46.9819	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	1.6800	0.0000	0.0000	4.4210	7.4273	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
FRPL	1,494.4429	0.0000	0.0000	0.0220	32.8777	0.0000	0.0000
G	2.6700	0.0000	0.0000	0.0070	0.0187	0.0000	0.0000
Group B - Add On Unweighted ADM	2,559.1973	0.0000	0.0000				
Total Unweighted Group B Add On			2,559.1973				
Group B - Add On Weighted ADM					343.8583	0.0000	0.0000
Total Weighted Group B Add On							343.8583

Window Rock Unified School District # 8

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM	
Regular Education Weighted ADM		1,939.7869		0.0000		0.0000	
Group B - Add On Weighted ADM		+	343.8583	+	0.0000	+	0.0000
Total ADM		=	2,283.6452	=	0.0000	=	0.0000
AOI Funding Factor		x	1.0000	x	0.9500	x	0.8500
Weighted ADM		=	2,283.6452	=	0.0000	=	0.0000
Total Weighted ADM						2,283.645174	
Base Level Amount (FY26)					x	<u>\$5,013.00</u>	
Total Weighted ADM x Base Level Amount						\$11,447,913.26	
Calculated Teachers Experience Index (FY25)		1.0181					
Applied Teachers Experience Index (FY26)					x	<u>1.0181</u>	
(1.0000 or Calculated Teachers Experience Index)							
Pre-Adjusted Base Support Level						\$11,655,120.49	
Base Support Level Adjustments							
Audit Service Expense		+	\$45,500.00				
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						\$45,500.00	
Adjusted Base Support Level						\$11,700,620.49	

Window Rock Unified School District # 8
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				District Page: 3 of 5	
<u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens) Approved Daily Route Miles Eligible Students Transported (FY25) Daily Route Miles Per Eligible Student (FY25) Total Approved Daily Route Miles State Support Level Per Route Mile Instruction Days To and From School Support Level Activity Trip Level Factor Activity Trip Support Level Handicapped Extended School Year Mileage (FY25) State Support Level Per Route Mile Handicapped Extended School Year Support Level Annual Expenditures For: Districts (FY25) FY26 Transportation Support Level (TSL)				<u>Calculation For District Support Level (DSL)</u> FY26 Adjusted Base Support Level (BSL) FY26 Consolidation or Unification Assistance FY26 Transportation Support Level (TSL) FY26 District Support Level (DSL)	
				<u>Calculation For Revenue Control Limit (RCL)</u> FY26 Adjusted Base Support Level (BSL) FY26 Consolidation or Unification Assistance FY26 Transportation Revenue Control Limit (TRCL) FY26 Revenue Control Limit (RCL)	
				FY26 Lesser of DSL/RCL	
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u> FY25 Transportation Revenue Control Limit (TRCL) Change: FY26 TSL FY25 TSL Difference: Preliminary FY26 TRCL 120% of FY26 TRCL FY26 Transportation Revenue Control Limit (TRCL)					

Window Rock Unified School District # 8
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY25 District ADM	2.9750	1,046.3248	535.3369	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$668.42	x \$0.00	
Preliminary DAA	= \$1,634.61	= \$574,903.16	= \$357,829.89	= \$0.00	\$934,367.67

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

DAA Growth Factor

FY25 District ADM	1,584.6367				
FY24 District ADM	/ 1,953.9900				
FY26 Calculated DAA Growth Factor	= 0.8110				
FY26 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	

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

District DAA	\$1,634.61	\$574,903.16	\$357,829.89	\$0.00	\$934,367.67
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DAA For High School Textbooks

FY25 District High School ADM			535.3369		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$45,466.16

	PSD-8	9-12		
Pre-Adjusted DAA Base Allocation	\$576,537.77	\$403,296.05		\$979,833.82
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	\$576,537.77	\$403,296.05		\$979,833.82

Window Rock Unified School District # 8
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				District Page:	5 of 5
<u>Equalization Base for Lesser of DSL/RCL</u>					
	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY26 DSL/RCL Allocation</u>	
PSD-8	1,215.9579	62.6851266000%	x \$12,447,570.57		\$7,802,775.37
9-12	723.8290	37.3148734000%	x \$12,447,570.57	+	\$4,644,795.20
Total	1,939.7869				\$12,447,570.57
<u>Equalization Assessed Valuation</u>					
	<u>PSD-8</u>	<u>9 -12</u>		<u>Total</u>	
Primary Assessed Valuation 1 (NAV1)	\$11,034,934.00	\$11,034,934.00			
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00			
SRP Assessed Valuation	\$0.00	\$0.00			
GPLET Assessed Valuation	\$0.00	\$0.00			
Equalization Assessed Valuation	\$11,034,934.00	\$11,034,934.00			
	/ 100	/ 100			
	\$110,349.34	\$110,349.34			
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000			
FY26 Qualifying Levy	\$172,211.18	\$172,211.18		\$344,422.36	
<u>Calculation of Equalization Assistance</u>					
	<u>PSD-8</u>	<u>9-12</u>		<u>Total</u>	
DSL/RCL Allocation	\$7,802,775.37	\$4,644,795.20		\$12,447,570.57	
Adjusted CY DAA Base Allocation	+ \$576,537.77	+ \$403,296.05		+	\$979,833.82
FY26 Equalization Base	\$8,379,313.14	\$5,048,091.25		\$13,427,404.39	
FY26 Applied Qualifying Levy	- \$172,211.18	- \$172,211.18		-	\$344,422.36
FY26 Equalization Assistance	\$8,207,101.96	\$4,875,880.07		\$13,082,982.03	

