



District Name Santa Cruz Valley Union High School District

County Pinal

CTD number 110540000

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 18, 2025

Adopted

Revised

Date

District website link of posted budget: <https://www.scvuhs.org/Business-Services>

Christal Reyes

Elizabeth Ibarra

Reynold M.

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 23, 2025

Date

Christal Reyes

Superintendent signature

Chrystal Reyes

Superintendent name (typed name)

Elizabeth Ibarra

Business Manager signature

Elizabeth Ibarra

Business Manager name (typed name)

District contact employee:

Elizabeth Ibarra

Telephone:

(520) 466-2239

Email:

libarra@scvuhs.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	4,229,378
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ 816,206
Intermediate	2000	\$ 124
State	3000	\$ 2,157,224
Federal	4000	\$ 566,824
TOTAL		\$ 3,540,378

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:	1.8782	1.8147
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.2709	0.4047
CTED		
Desegregation		
Total Secondary Tax Rate	0.2709	0.4047

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.11)

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 4,297,549	\$ 1,035,084	\$ 5,332,633
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 439,373	\$ 160,749	\$ 600,122
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 488,758
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 6,421,513

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 45,941
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 45,040
3. Increase in average teacher salary from the prior year	\$ 901
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	14.80	15.45	772,505	391,160	18,241	29,918	2,582	1,786,852	1,214,406	-32.0%
2000 Support Services											
2100 Students	2.	3.80	3.80	184,290	105,942	8,646	2,698	126	301,702	301,702	0.0%
2200 Instructional Staff	3.	0.00	0.20	2,561	501	3,428	1,906	1,883	10,279	10,279	0.0%
2300 General Administration	4.	1.00	1.00	89,237	84,489	60,777	896	6,817	242,216	242,216	0.0%
2400 School Administration	5.	1.00	1.20	102,056	51,122	9,270	10,394	6,526	179,368	179,368	0.0%
2500 Central Services	6.	3.00	3.00	180,000	55,000	85,381	7,439	4,505	437,768	332,325	-24.1%
2600 Operation & Maintenance of Plant	7.	6.25	6.05	200,000	60,000	571,447	200,000	94	1,450,641	1,031,541	-28.9%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	2.40	85,563	43,502			182	129,247	129,247	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	8,769	1,714	3,110	1,255		14,848	14,848	0.0%
620 School-Sponsored Athletics	11.	1.50	0.50	83,191	26,759	22,186	20,000	21,424	202,414	173,560	-14.3%
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	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	33.35	33.60	1,708,172	820,189	782,486	274,506	44,139	4,755,335	3,629,492	-23.7%
200 and 300 Special Education											
1000 Instruction	15.	4.40	6.90	147,449	113,016	35,195		872	296,532	296,532	0.0%
2000 Support Services											
2100 Students	16.	0.00	0.00	0	0	63,075	0	0	63,075	63,075	0.0%
2200 Instructional Staff	17.	0.50	0.50	39,647	23,148		480	75	63,350	63,350	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	100	0	0	100	100	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	4.90	7.40	187,096	136,164	98,370	480	947	423,057	423,057	0.0%
400 Pupil Transportation	25.	2.95	4.51	85,000	20,000	100,000	40,000	0	390,986	245,000	-37.3%
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	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	41.20	45.51	1,980,268	976,353	980,856	314,986	45,086	5,569,378	4,297,549	-22.8%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1,035,084	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	41.20	45.51	1,980,268	976,353	980,856	314,986	45,086	5,569,378	5,332,633	-4.3%

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

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

(A.R.S. §§ 15-761 and 15-903)

- 1. Total all disability classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY
353,253	353,253
0	0
0	0
0	0
4,591	4,591
65,213	65,213
0	0
0	0
423,057	423,057

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

0

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 26
Staff-Pupil 1 to 26

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	29,000
All Funds - Federal	6330	2,500

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) \$ 129,247
(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.	428,288	107,072					568,030	535,360	-5.8%	1.
2100 Support services - students	2.							0	0	0.0%	2.
2200 Support services - instructional staff	3.							0	0	0.0%	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.	428,288	107,072	0	0	0	0	568,030	535,360	-5.8%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								153,487		10.
Total budget limit expenditures (lines 10-11)	11.	428,288	107,072	0	0	0	0	568,030	688,847	21.3%	11.

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

Classroom Site Fund Budget Limit Calculation		
FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	568,030
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	388,276
Unexpended Budget Balance (line 12 minus 13)	14.	179,754
Interest earned in the Classroom Site Fund in FY 2025	15.	4,129
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	504,964
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	688,847

(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 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)	1.	6440	6641-6643	6655	6700	6831, 6832, 6833			0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		55,000		31,280			1,372	100,285	87,652	-12.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		0	9,605	17,932				77,537	27,537	-64.5%
2300, 2400, 2500, 2900 Administration	4.			34,304	9,191				43,495	43,495	0.0%
2600 Operation & Maintenance of Plant	5.			30,000	35,705				86,100	65,705	-23.7%
2700 Student Transportation	6.								0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.							214,984	214,984	214,984	0.0%
5000 Debt Service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	55,000	73,909	94,108	0	0	216,356	522,401	439,373	-15.9%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									160,749	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	55,000	73,909	94,108	0	0	216,356	522,401	600,122	14.9%

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.

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books

\$ 1,000

6642 Textbooks

1,000

6643 Instructional Aids

53,000

673X Furniture and Equipment

30,000

673X Vehicles

30,000

673X Tech Hardware & Software

34,108
- (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)]
- (6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.
- (3) Includes principal on Capital Equity Fund loans of

, principal on leases of

, and principal on bonds of
- (4) Includes interest on Capital Equity Fund loans of

, interest on leases of

, and interest on bonds of

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

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.	522,401	439,373	0		0		180,000	174,000	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		180,000	174,000	4.
6655 Short-term Noninstructional Software Subscription	5.								0	5.
6710 Land and Improvements	6.	0		0		0		0	0	6.
6720 Buildings and Improvements	7.	0		0		0		0	0	7.
673X Furniture and Equipment	8.	66,678	30,000	0		0		0	0	8.
673X Vehicles	9.	23,809	30,000	0		0		0	0	9.
673X Technology Hardware & Software	10.	64,016	34,108	0		0		0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0	0	12.
Total (lines 2-12)	13.	154,503	94,108	0	0	0	0	180,000	174,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	0	0				180,000	174,000	14.
New Construction	15.	0	0	0		0		0	0	15.
Other	16.	154,503	94,108	0		0		0	0	16.
Total (lines 14-16, must equal line 13)	17.	154,503	94,108	0	0	0	0	180,000	174,000	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 Santa Cruz Valley Union High School District		County Pinal		CTD number 110540000		Version Proposed	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures				22.	595 Advertisement		
22.	400 Vocational Education			23.	596 Career Technical Education		
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive		
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building		
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital		
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation		
27.	435 Academic Contests			28.	665 Energy and Water Savings		
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction		
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant		
30.	460 Environmental Special Plate			31.	700 Debt Service		
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service		
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities		
33.	Total Special Projects (lines 21 and 32)			34.	Other 855		
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1.	Teacher Compensation Increases			1.	9 Self-Insurance		
2.	Class Size Reduction			2.	955 Intergovernmental Agreements		
3.	Dropout Prevention Programs (M&O purposes)			3.	9 OPEB		
4.	Instructional Improvement Programs (M&O purposes)			4.	958 JAG		
5.	Total Instructional Improvement Fund (lines 1-4)						

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTDS NUMBER 110540000
VERSION Proposed

I certify that the Budget of Santa Cruz Valley Union High School District District, Final County for fiscal year 2026 was officially proposed by the Governing Board on June 18, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Elizabeth Ibarra at the District Office, telephone (520) 466-2239 during normal business hours.


President of the Governing Board

1. Average Daily Membership:		Prior Yr. 2025 ADM	Budget Yr. 2026 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2026 (budget year) 2. Average salary of all teachers employed in FY 2025 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase
Attending	2024 ADM 410.800	419,297	400,000	1. Average salary of all teachers employed in FY 2026 (budget year) 2. Average salary of all teachers employed in FY 2025 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8782	1.8147	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.2709	0.4047	
3. Budgeted expenditures and budget limit		Budgeted Carryforward	Budgeted Budget Limit	
Maintenance & Operation Fund	4,297,549	1,035,084	5,332,633	
Classroom Site Fund	535,360	153,487	688,847	
Unrestricted Capital Outlay Fund	439,373	160,749	600,122	

MAINTENANCE AND OPERATION EXPENDITURES							% Inc./ (Decr.) from Prior FY
Salaries and Benefits		Other		TOTAL			
Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
100 Regular Education	1,736,111	50,741	50,741	1,786,852	1,214,406	-32.0%	
1000 Instruction	290,232	11,470	11,470	301,702	301,702	0.0%	
2000 Support Services	3,062	7,217	7,217	10,279	10,279	0.0%	
2100 Students	667,347	561,904	192,005	859,352	753,909	-12.3%	
2200 Instructional Staff	409,064	260,000	1,041,577	1,450,641	1,031,541	-28.9%	
2300, 2400, 2500 Administration	0	0	0	0	0	0.0%	
2600 Oper./Maint. of Plant	129,065	129,065	182	129,247	129,247	0.0%	
2900 Other	10,483	10,483	4,365	14,848	14,848	0.0%	
3000 Oper. of Noninstructional Services	109,950	109,950	92,464	63,610	202,414	-14.3%	
610 School-Sponsored Curricric. Activities	0	0	0	0	0	0.0%	
620 School-Sponsored Athletics	3,355,314	2,528,361	1,400,021	1,101,131	4,755,335	-23.7%	
630, 700, 800, 900 Other Programs	260,465	260,465	36,067	296,532	296,532	0.0%	
Regular Education Subsection Subtotal	0	0	63,075	63,075	63,075	0.0%	
200 and 300 Special Education	62,795	62,795	555	63,350	63,350	0.0%	
1000 Instruction	0	0	100	100	100	0.0%	
2000 Support Services	0	0	0	0	0	0.0%	
2100 Students	0	0	0	0	0	0.0%	
2200 Instructional Staff	0	0	0	0	0	0.0%	
2300, 2400, 2500 Administration	0	0	0	0	0	0.0%	
2600 Oper./Maint. of Plant	0	0	0	0	0	0.0%	
2900 Other	0	0	0	0	0	0.0%	
3000 Oper. of Noninstructional Services	0	0	0	0	0	0.0%	
Special Education Subsection Subtotal	323,260	323,260	99,797	423,057	423,057	0.0%	
400 Pupil Transportation	219,978	105,000	171,008	390,986	245,000	-37.3%	
510 Desegregation	0	0	0	0	0	0.0%	
530 Dropout Prevention Programs	0	0	0	0	0	0.0%	
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0.0%	
550 K-3 Reading Program	0	0	0	0	0	0.0%	
Budgeted Expenditures	3,898,552	2,956,621	1,670,826	5,569,378	4,297,549	-22.8%	
Maintained for spending after FY 2026 (Planned carryforward)					1,035,084	-4.3%	
TOTAL BUDGET LIMIT EXPENDITURES	3,898,552	2,956,621	1,670,826	5,569,378	5,332,633	-4.3%	

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,569,378	4,297,549	(1,271,829)	-22.8%
Instructional Improvement	285,000	261,705	(23,295)	-8.2%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	568,030	535,360	(32,670)	-5.8%
Federal Projects	834,497	488,758	(345,739)	-41.4%
State Projects	14,292	10,733	(3,559)	-24.9%
Unrestricted Capital Outlay	522,401	439,373	(83,028)	-15.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	180,000	174,000	(6,000)	-3.3%
Debt Service	750,000	676,700	(73,300)	-9.8%
School Plant Fund	7,000	6,000	(1,000)	-14.3%
Auxiliary Operations	100,000	80,000	(20,000)	-20.0%
Bond Building	0	0	0	0.0%
Food Service	400,000	400,000	0	0.0%
Other	1,548,167	1,483,138	(65,029)	-4.2%

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	353,253	353,253	
Gifted Education	0	0	
Remedial Education	0	0	
ELL Incremental Costs	0	0	
ELL Compensatory Instruction	4,591	4,591	
Vocational and Technical Education (non-CTED)	65,213	65,213	
Career Education (non-CTED)	0	0	
Career Technical Education (CTED)	0	0	
TOTAL	423,057	423,057	

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services		Total FTE	Staff-Pupil Ratio
	Personnel FTE	Employee FTE		
Certified --	0	1	1	1 to 400.0
Superintendent, Principals, Other Administrators	0	17	17	1 to 23.5
Teachers	0	2	2	1 to 200.0
Other	0	20	20	1 to 20.0
Subtotal				
Classified --	0	4	4	1 to 100.0
Managers, Supervisors, Directors	0	2	2	1 to 200.0
Teachers Aides	0	17	17	1 to 23.5
Other	0	23	23	1 to 17.4
Subtotal	0	43	43	1 to 9.3
TOTAL				
Special Education --				
Teacher	0	1	1	1 to 26.0
Staff	0	2	2	1 to 26.0

District name <u>Santa Cruz Valley Union High Sch</u>		County <u>Pinal</u>	CTD number <u>110540000</u>
			Version <u>Proposed</u>
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	\$ <u>3,997,549</u>	\$ <u>0</u>
*2	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>332,045</u>	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
	(c) Total DAA (line 2.a plus 2.b)	\$ <u>332,045</u>	<u>332,045</u>
*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 Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>1,335,084</u>	
	(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)	<u>0</u>	
	(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	<u>0</u>	
	(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)	\$ <u>5,332,633</u>	
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)		\$ <u>332,045</u>

* 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)	\$ 522,401
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 522,401
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 522,401
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 522,401
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 261,652
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 260,749
8. Interest Earned in Fund 610 in FY 2025	\$ 7,328
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)	\$ 332,045
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 600,122

(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	0	0.0%
2000 Support Services													
2100 Students	2.	0.00									0	0	0.0%
2200 Instructional Staff	3.	0.00									0	0	0.0%
2300 General Administration	4.	0.00									0	0	0.0%
2400 School Administration	5.	0.00									0	0	0.0%
2500 Central Services	6.	0.00									0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00									0	0	0.0%
2700 Student Transportation	8.	0.00									0	0	0.0%
2900 Other	9.	0.00									0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)			10.	0.00	0.00	0	0	0	0		0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00									0	0	0.0%
2000 Support Services													
2100 Students	12.	0.00									0	0	0.0%
2200 Instructional Staff	13.	0.00									0	0	0.0%
2300 General Administration	14.	0.00									0	0	0.0%
2400 School Administration	15.	0.00									0	0	0.0%
2500 Central Services	16.	0.00									0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00									0	0	0.0%
2700 Student Transportation	18.	0.00									0	0	0.0%
2900 Other	19.	0.00									0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)			20.	0.00	0.00	0	0	0	0		0	0	0.0%

District name	Santa Cruz Valley Union High School District	CTD number	110540000
		Version	Proposed

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	

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)	\$		

**Primary property tax rate
related to budgeted
expenditures**

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.

A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter

1. FY 2024 final ending fund balance

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
(b) FY 2025 expenditures and other financing uses

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 not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
2,360,523	0	269,284	361,717	95,144	169,573	(93,183)	69,913	(835,167)	585,586

3. Estimated FY 2025 ending fund balance

- (a) Nonspendable
(b) Restricted
(c) Committed
(d) Assigned
(e) Unassigned
(f) Total (amount must agree to line 3 above)

2,066,987	0	245,350	445,695	(23,779)	173,699	1,442	153,487	(306,077)	602,327
0	0	0	0	0	0	0	0	0	0
0	0	0	445,695	0	173,699	0	153,487	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
2,066,987	0	245,350	0	(23,779)	0	1,442	0	(306,077)	602,327
2,066,987	0	245,350	445,695	(23,779)	173,699	1,442	153,487	(306,077)	602,327

4. FY 2025 estimated ending fund balance details and planned uses

- (a) Fund deficit
(b) Fund balance exceeding budget capacity in budget controlled funds
(c) Planned to be spent in FY 2026
(d) Maintained for spending after FY 2026
(e) Total (amount must agree to line 3 above)

0	0	0	0	(23,779)	0	0	0	(306,077)	0
731,903	0		184,946				0	0	
300,000	0	30,000	100,000	0	0	0	0	0	0
1,035,084	0	215,350	160,749	0	173,699	1,442	153,487	0	602,327
2,066,987	0	245,350	445,695	(23,779)	173,699	1,442	153,487	(306,077)	602,327

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) VendorPowerSchool (PowerSchool)

Infinite Visions

Accounting Information System

Quickbooks

Bookstore Cash Receipting System

Capital Projects

UCO Fund Type

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				410.8001
2	FY 2025 100th-Day ADM	0.0000	0.0000	419.2968	419.2968
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3	FY 2026 Estimated non-AOI student count	0.0000	0.0000	400.0000	400.0000
4	FY 2026 Estimated AOI full-time student count		0.0000	0.0000	0.0000
5	FY 2026 Estimated AOI part-time student count		0.0000	0.0000	0.0000
6	Total FY 2026 estimated student count	0.0000	0.0000	400.0000	400.0000

Check box for Type 03 district:

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

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
-----------------------	-----------------------------	-----------------------------

Data entry sheet				
7	ELL	58.3391		
8	K-3			
9	K-3 (Reading)			
10	HI			
11	MD-R, A-R, and SID-R	3.2000		
12	MD-SC, A-SC, and SID-SC	4.7000		
13	MD-SSI			
14	OI-R			
15	OI-SC	0.4500		
16	P-SD			
17	DD*, ED, MIID, SLD, SLI*, and OHI	45.3860		
18	ED-P			
19	MOID	1.0000		
20	VI			
21	FRPL	419.0324		
22	G			
23	Total Add-on Count (lines 7 through 22)	532.1075	0.0000	0.0000

*School aged students only

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

K-8 9-12

1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount

\$5,013.00

4. Actual Teacher Experience Index (TEI) from FY 2025 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)

1.0000

5. FY 2024 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)

\$35,750.00

6. FY 2024 actual federal audit expenditures from all funds

\$2,000.00

7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)

\$37,750.00

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

1	FY 2025 Approved Daily Route Miles	336.00
2	Number of Eligible Students Transported in FY 2025	78.00
3	FY 2025 Annual Expenditure for Bus Tokens	
4	FY 2025 Annual Expenditure for Bus Passes	
5	Actual Route Miles traveled in July and August 2024 to Transport Pupils w/Disabilities for Extended School Year	
6	Estimated Route Miles Traveled in June 2025 to Transport Pupils w/Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

Data entry sheet

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)	\$167,209,863
9.	2025 Primary net assessed valuation (AV2)	
10.	2025 Salt River Project (SRP) valuation	\$1,000
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)	\$4,234,294.00
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

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

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

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

21

☐

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

22

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

FY

23

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

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

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

24

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

FY

25

Base year attending ADM grades 9-12

26

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

27

Tuition received in base year

28

Tuition received in fiscal year after base year

29

☐

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

30

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

31

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

Type 03 district information

1

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

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

\$

District Name Santa Cruz Valley Union High School District

County Pinal

CTD number 110540000

Version Proposed

Data entry sheet

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	400.0000
Difference	= 0.0000	0.0000	0.0000	100.0000
Weight Adjustment Factor	x 0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0400
Support Level Weight	+ 1.358	1.468	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	1.4380
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x 0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	= 0.0000	0.0000	0.0000	0.0000
Support Level Weight	+ 1.158	1.268	1.158	1.268
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

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

K-3	\$ 0.00
K-3 Reading	\$ 0.00

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2026 Student Count (2025 ADM): .001 - 99.999		

Calculations

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	- 419.2968
c. Difference	= 0.0000	= 80.7032
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	= 0.0320
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	= 1.4300
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 706.98
3. FY 2026 Student Count (2025 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	- 0.0000	- 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2026 Student Count (2025 ADM): 600.000 or More and Career Technical Education Districts		
DAA per Student Count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 5,569,378.00
2. Adjustments to the GBL (from FY 2025 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 5,569,378.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 5,569,378.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 5,569,378.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 5,569,378.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 4,234,294.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,335,084.00

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.

Calculations

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.)			\$ 1,335,084.00
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)			= \$ 1,335,084.00
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	\$	0.00
2.	Impact Aid revenue deposited in FY 2026 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$	0.00
3.	TRCL/TSL difference	\$	0.00
	Impact Aid revenue transferred in FY 2026 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3		
4.		- \$	0.00
5.	Impact Aid revenue transferred in FY 2026 to the M&O Fund to reduce or eliminate taxes	- \$	0.00
6.	FY 2025 Ending cash balance in the Impact Aid Fund	+ \$	0.00
7.	FY 2026 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 18)	= \$	0.00

Calculation of small school adjustment phase down limit

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

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

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

a. Phase down base		\$	150,000.00
b. FY 2026 K-8 student count	0.0000		
c. Small school student count limit	- 125.0000		
d. Student count above the small school limit	= 0.0000		
e. Adjusted Support Level Weight (See Table I at right for calculation)	x 0.0000		
f. Weighted student count above small school limit	= 0.0000		
g. Base Level Amount	x 0.00		
h. Phase down reduction factor	-	\$	0.00
i. Grades K-8 small school adjustment phase down limit		\$	0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a. Phase down base		\$	350,000.00
b. FY 2026 9-12 student count	0.0000		
c. Small school student count limit	- 100.0000		
d. Student count above the small school limit	= 0.0000		
e. Adjusted support level weight (See Table II at right for calculation)	x 0.0000		
f. Weighted student count above small school limit	= 0.0000		
g. Base Level Amount	x 0.00		
h. Phase down reduction factor	-	\$	0.00

Calculations

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

Calculations

6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$0.00

Calculations

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

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

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

	0.00
x	0.05
=	0.000
	0.000

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

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

		0.00
	-	0.00
	=	0.00
first year factor	x	0.75
second year factor	x	0.50
third year factor	x	0.25
	=	0.00
	=	0.00

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

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

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

Calculations

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Adjustmnt 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

District name	Santa Cruz Valley Union High School District				County Pinal			CTD number
Version								
Santa Cruz Valley Union High School District								
Basic Calculations For Equalization Essistance								
Is Small Isolated School District: Not Isolated								
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
9-12	400.0000	0.0000	0.0000	1.4380	575.2000	0.0000	0.0000	
Regular Education Unweighted ADM	400.0000	0.0000	0.0000					
Total of Unweighted ADM			400.0000					
Regular Education Weighted ADM					575.2000	0.0000	0.0000	
Total of Weighted ADM							575.2000	
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	58.3391	0.0000	0.0000	0.1150	6.7090	0.0000	0.0000	
K-3	0.0000	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000	
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000	
MD-R, A-R, SID-R	3.2000	0.0000	0.0000	6.0240	19.2768	0.0000	0.0000	
MD-SC, A-SC, SID-SC	4.7000	0.0000	0.0000	5.9880	28.1436	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	0.4500	0.0000	0.0000	6.7730	3.0479	0.0000	0.0000	
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000	
DD, ED, MID, SLD, SLI, OHI	45.3860	0.0000	0.0000	0.2920	13.2527	0.0000	0.0000	
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000	
MOID	1.0000	0.0000	0.0000	4.4210	4.4210	0.0000	0.0000	
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000	
FRPL	419.0324	0.0000	0.0000	0.0220	9.2187	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	532.1075	0.0000	0.0000					
Total Unweighted Group B Add On			532.1075					
Group B - Add On Weighted ADM					84.0697	0.0000	0.0000	
Total Weighted Group B Add On							84.0697	

District name Santa Cruz Valley Union High School District

County Pinal

CTD number
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Santa Cruz Valley Union High School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation For Base Support Level		Non-AOI ADM		AOI-PT ADM		AOI-PT ADM
Regular Education Weighted ADM		575.2000		0.0000		0.0000
Group B - Add On Weighted ADM	+	84.0697	+	0.0000	+	0.0000
Total ADM	=	659.2697	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	659.2697	=	0.0000	=	0.0000

Total Weighted ADM

659.269671

Base Level Amount (FY26)

x

\$5,013.00

Total Weighted ADM x Base Level Amount

\$3,304,918.86

Calculated Teachers Experience Index (FY25)

1.0000

Applied Teachers Experience Index (FY26)

x

1.0000

(1.0000 or Calculated Teachers Experience Index)

Pre-Adjusted Base Support Level

\$3,304,918.86

Base Support Level Adjustments

Audit Service Expense	+	\$35,750.00
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

\$35,750.00

Adjusted Base Support Level

\$3,340,668.86

Santa Cruz Valley Union High School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				
Calculation Transportation Support Level (TSL)				
(Miles, Eligible Students, Bus Passes and Bus Tokens)				
Approved Daily Route Miles				
Eligible Students Transported (FY25)	78.00			
Daily Route Miles Per Eligible Student (FY25)	4.3077			
Total Approved Daily Route Miles	336.00			
State Support Level Per Route Mile	x	\$2.95		
Instruction Days	x	180		
To and From School Support Level		\$178,416.00		
Activity Trip Level Factor	x	0.30		
Activity Trip Support Level		\$53,524.80		
Handicapped Extended School Year Mileage (FY25)		0.00		
State Support Level Per Route Mile	x	2.95		
Handicapped Extended School Year Support Level		\$0.00		
Annual Expenditures For:				
Districts (FY25)		Bus Passes \$0.00	Bus Tokens \$0.00	\$0.00
FY26 Transportation Support Level (TSL)				\$231,940.80
Calculation For Transportation Revenue Control Limit (TRCL)				
FY25 Transportation Revenue Control Limit (TRCL)				\$656,880.00
Change:				
FY26 TSL		\$231,940.80		
FY25 TSL	-	\$173,955.60		
Difference:		\$57,985.20		
Preliminary FY26 TRCL				\$714,865.20
120% of FY26 TRCL		\$278,328.96		
FY26 Transportation Revenue Control Limit (TRCL)				\$656,880.00
Calculation For District Support Level (DSL)				
FY26 Adjusted Base Support Level (BSL)				\$3,340,668.86
FY26 Consolidation or Unification Assistance			+	\$0.00
FY26 Transportation Support Level (TSL)			+	\$231,940.80
FY26 District Support Level (DSL)				\$3,572,609.66
Calculation For Revenue Control Limit (RCL)				
FY26 Adjusted Base Support Level (BSL)				\$3,340,668.86
FY26 Consolidation or Unification Assistance			+	\$0.00
FY26 Transportation Revenue Control Limit (TRCL)			+	\$656,880.00
FY26 Revenue Control Limit (RCL)				\$3,997,548.86
FY26 Lesser of DSL/RCL				\$3,572,609.66

Santa Cruz Valley Union High School District
Basic Calculations For Equalization Eassistance

Is Small Isolated School District: Not Isolated

District Additional Assistance (DAA) Calculations

	PSD	K-8	9-12	Type 03 Transported 9-12
FY25 District ADM	0.0000	0.0000	419.2968	0.0000
DAA Per ADM	x \$0.00	x \$0.00	x \$706.98	x \$0.00
Preliminary DAA	= \$0.00	= \$0.00	= \$296,434.45	= \$0.00
(*For Type 03 High School Only, Per Student Count Factor at 50%)				

DAA Growth Factor

FY25 District ADM	419.2968
FY24 District ADM	/ 410.8001
FY26 Calculated DAA Growth Factor	= 1.0207
FY26 Applied DAA Growth Factor	

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

District DAA	\$0.00	\$0.00	\$296,434.45	\$0.00
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DAA For High School Textbooks

FY25 District High School ADM	419.2968
Support Level Amount For Textbooks	x \$84.93
DAA For High School Textbooks	

	PSD-8	9-12
Pre-Adjusted DAA Base Allocation	\$0.00	\$332,045.33
Type 03 Transported 9-12	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00
Adjusted FY26 DAA Base Allocation	\$0.00	\$332,045.33

Santa Cruz Valley Union High School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage	Lesser of DSL or RCL	
PSD-8	0.0000	0.00000000000%	x \$3,572,609.66	
9-12	575.2000	100.00000000000%	x \$3,572,609.66	+
Total	575.2000			

Equalization Assessed Valuation

	PSD-8	9 -12
Primary Assessed Valuation 1 (NAV1)	\$167,209,863.00	\$167,209,863.00
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00
SRP Assessed Valuation	\$1,000.00	\$1,000.00
GPLET Assessed Valuation	\$0.00	\$0.00
Equalization Assessed Valuation	\$167,210,863.00	\$167,210,863.00
	100	/ 100
	\$1,672,108.63	\$1,672,108.63
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000
FY26 Qualifying Levy	\$2,609,492.73	\$2,609,492.73

Calculation of Equalization Assistance

	PSD-8	9-12	
DSL/RCL Allocation	\$0.00	\$3,572,609.66	
Adjusted CY DAA Base Allocation	+ \$0.00	+ \$332,045.33	+
FY26 Equalization Base	\$0.00	\$3,904,654.99	
FY26 Applied Qualifying Levy	+ \$0.00	\$2,609,492.73	
FY26 Equalization Assistance	\$0.00	\$1,295,162.26	