



District Name Yuma Elementary School District

County Yuma

CTD number 140401000

FY 2026

State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the fiscal year 2026 was

Proposed June 17, 2025

Adopted July 8, 2025

Revised XXXXXXXXXX
Date

District website link of posted budget www.yuma.org/financial-reports

Mr. Keith Ware, President

Mr. David Ibarra, Member

Mrs. Con Rico, Member

Mr. Jeff Stoner, Member

Signed

Signed

The FY 2026 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by July 11, 2025

Date

Superintendent's signature

Business Manager signature

Denis Ponder

Jamie Walden

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Jamie Walden

Telephone: 928-502-4300

Email: jwalden@yuma.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025 \$ 115,000,000

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

Local	1000	\$	<u>20,000,000</u>
Intermediate	2000	\$	<u></u>
State	3000	\$	<u>60,000,000</u>
Federal	4000	\$	<u>27,000,000</u>
TOTAL		\$	<u>107,000,000</u>

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	<u>1.7162</u>	<u>1.7162</u>
Secondary Tax Rates	<u>0.2517</u>	<u>0.2517</u>
M&O Override	<u>0.0000</u>	<u></u>
Special Program Override	<u>0.0000</u>	<u></u>
Capital Override	<u>0.0000</u>	<u></u>
Class A Bonds	<u>0.0000</u>	<u></u>
Class B Bonds	<u>0.2517</u>	<u>0.2517</u>
CTED	<u>0.0000</u>	<u></u>
Desegregation	<u>0.0000</u>	<u></u>
Total Secondary Tax Rate	<u>0.2517</u>	<u>0.2517</u>

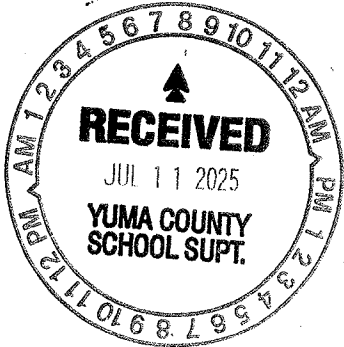
Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.11)

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>71,955,115</u>	\$ <u>1,000,000</u>	\$ <u>72,955,115</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>5,815,745</u>	\$ <u>1,500,000</u>	\$ <u>7,315,745</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>14,729,102</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>94,999,962</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>57,380</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>55,709</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,671</u>
4. Percentage increase	<u>3%</u>

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	1.	0.00		17,144,430	7,398,982	1,600,000	150,000	5,000	34,523,927	26,298,412	-23.8%	
1000 Instruction												
2000 Support Services	2.	0.00		1,611,275	607,689	425,000	37,500	15,000	2,635,500	2,696,464	2.3%	
2100 Students	3.	0.00		529,657	217,843	330,000	14,000	1,500	1,029,500	1,093,000	6.2%	
2200 Instructional Staff	4.	0.00		926,399	1,370,396	32,000	34,000	56,000	2,573,000	2,418,795	-6.0%	
2300 General Administration	5.	0.00		3,739,786	1,359,286	69,000	45,000	1,000	5,003,000	5,214,072	4.2%	
2400 School Administration	6.	0.00		817,017	671,977	2,275,000	64,000	6,500	4,650,500	3,834,494	-17.5%	
2500 Central Services	7.	0.00		3,257,140	1,525,615	1,140,000	3,900,000	5,000	11,685,000	9,827,755	-15.9%	
2600 Operation & Maintenance of Plant	8.	0.00		0	0				0	0	0.0%	
2900 Other	9.	0.00		33,000	18,890		6,500	28,000	86,500	86,390	-0.1%	
3000 Operation of Noninstructional Services	10.	0.00							0	0	0.0%	
610 School-Sponsored Cocurricular Activities	11.	0.00		8,500	2,316	50,000	1,000		98,500	61,816	-37.2%	
620 School-Sponsored Athletics	12.	0.00							0	0	0.0%	
630 Other Instructional Programs	13.	0.00							0	0	0.0%	
700, 800, 900 Other Programs	14.	0.00	0.00	28,067,204	13,172,994	5,921,000	4,252,000	118,000	62,285,427	51,531,198	-17.3%	
Regular Education Subsection Subtotal (lines 1-13)												
200 and 300 Special Education	15.	0.00		7,074,650	3,001,016	200,000			10,301,991	10,275,666	-0.3%	
1000 Instruction												
2000 Support Services	16.	0.00		1,958,340	669,294	438,592			2,967,009	3,066,226	3.3%	
2100 Students	17.	0.00		351,009	154,599				563,500	505,608	-10.3%	
2200 Instructional Staff	18.	0.00							15,000	0	-100.0%	
2300 General Administration	19.	0.00							0	0	0.0%	
2400 School Administration	20.	0.00				1,000			1,000	1,000	0.0%	
2500 Central Services	21.	0.00							0	0	0.0%	
2600 Operation & Maintenance of Plant	22.	0.00							0	0	0.0%	
2900 Other	23.	0.00							0	0	0.0%	
3000 Operation of Noninstructional Services	24.	0.00	0.00	9,383,999	3,824,909	639,592	0	0	13,848,500	13,848,500	0.0%	
Subtotal (lines 15-23)	25.	0.00				5,300,000	720,000		6,026,156	6,020,000	-0.1%	
400 Pupil Transportation												
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	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		409,537	145,880				575,000	555,417	-3.4%	
Budgeted expenditures (lines 14, and 24-29)	30.	0.00	0.00	37,860,740	17,143,783	11,860,592	4,972,000	118,000	82,735,083	71,955,115	-13.0%	
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1,000,000		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.	0.00	0.00	37,860,740	17,143,783	11,860,592	4,972,000	118,000	82,735,083	72,955,115	-11.8%	

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

District name Yuma Elementary School District

County Yuma

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Version Adopted

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
13,848,500	13,848,500
0	
0	
0	
0	
0	
0	
0	
13,848,500	13,848,500

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

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

0	
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- 10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
Staff-Pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	58,200
All Funds - Federal	6330	5,500

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) \$ 86,390
(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.	8,746,998	1,862,422					15,947,477	10,609,420	-33.5%
2100 Support services - students	2.	275,000	65,000					300,000	340,000	13.3%
2200 Support services - instructional staff	3.	200,000	50,000					200,000	250,000	25.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	9,221,998	1,977,422	0	0	0	0	16,447,477	11,199,420	-31.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								4,157,282	
Total budget limit expenditures (lines 10-11)	11.	9,221,998	1,977,422	0	0	0	0	16,447,477	15,356,702	-6.6%

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	16,447,477
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	8,372,380
Unexpended Budget Balance (line 12 minus 13)	14.	8,075,097
Interest earned in the Classroom Site Fund in FY 2025	15.	272,043
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	7,009,562
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.	15,356,702

(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)	All other object codes	Totals		% Increase/Decrease
									Prior FY	Budget FY	
		6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	2025	2026	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		2,350,000		895,745				8,335,936	3,245,745	-61.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		5,000	100,000	250,000				355,000	355,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			300,000	500,000				1,000,000	800,000	-20.0%
2600 Operation & Maintenance of Plant	5.			50,000	500,000				650,000	550,000	-15.4%
2700 Student Transportation	6.				300,000				850,000	300,000	-64.7%
3000 Operation of Noninstructional Services (5)	7.				40,000				40,000	40,000	0.0%
4000 Facilities Acquisition and Construction	8.								0	0	0.0%
5000 Debt Service	9.					400,000	125,000		525,000	525,000	0.0%
Budgeted expenditures (lines 2-9)	10.	0	2,355,000	450,000	2,485,745	400,000	125,000	0	11,755,936	5,815,745	-50.5%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									1,500,000	
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)	12.	0	2,355,000	450,000	2,485,745	400,000	125,000	0	11,755,936	7,315,745	-37.8%

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)] \$ 40,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>5,000</u>
6642 Textbooks	<u>900,000</u>
6643 Instructional Aids	<u>1,450,000</u>
673X Furniture and Equipment	<u>1,185,745</u>
673X Vehicles	<u>300,000</u>
673X Tech Hardware & Software	<u>1,000,000</u>

(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.	11,755,936	5,815,745	0	0	0	0	0	368,449	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		0		4.
6655 Short-term Noninstructional Software Subscription	5.		450,000							5.
6710 Land and Improvements	6.	0		0		0		0	368,449	6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	900,000	1,185,745	0		0		0		8.
673X Vehicles	9.	750,000	300,000	0		0		0		9.
673X Technology Hardware & Software	10.	2,250,000	1,000,000	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0	400,000	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	125,000	0		0		0	0	12.
Total (lines 2-12)	13.	3,900,000	3,460,745	0	0	0	0	0	368,449	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		0				0	368,449	14.
New Construction	15.	0		0		0		0		15.
Other	16.	3,900,000	3,460,745	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	3,900,000	3,460,745	0	0	0	0	0	368,449	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 \$ -

Special projects						Other funds expenditures		Prior FY		Budget FY	
Federal projects FTE & expenditures		FTE		Total all functions							
		Prior FY	Budget FY	Prior FY	Budget FY						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		5,850,850	4,097,937	1.	050 County, City, and Town Grants		0		0
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		770,000	520,435	2.	071 English Language Learner (1)		0		0
3.	160 ESEA Title IV - 21st Century Schools	0.00		450,000	535,239	3.	072 Compensatory Instruction (1)		0		0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		230,000	0	4.	500 School Plant (2)	300,000		347,822	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		265,000	227,312	5.	510 Food Service	9,500,000		9,000,000	
6.	200 ESEA Title VII - Indian Education	0.00		0	0	6.	515 Civic Center	10,000		10,000	
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0	7.	520 Community School	175,000		150,000	
8.	220 IDEA Part B	0.00		2,850,000	2,154,264	8.	525 Auxiliary Operations	260,000		260,000	
9.	230 Johnson-O'Malley	0.00		0	0	9.	526 Extracurricular Activities Fees Tax Credit	35,000		35,000	
10.	240 Workforce Investment Act	0.00		0	0	10.	530 Gifts and Donations	120,000		120,000	
11.	250 AEA - Adult Education	0.00		0	0	11.	535 Career & Technical Education Projects	0		0	
12.	260-270 Vocational Education - Basic Grants	0.00		0	0	12.	540 Fingerprint	5,000		5,000	
13.	280 ESEA Title X - Homeless Education	0.00		0	0	13.	545 School Opening	0		0	
14.	290 Medicaid Reimbursement	0.00		1,450,000	2,000,000	14.	550 Insurance Proceeds	35,000		35,000	
15.	349 National Forest Fees	0.00		0	0	15.	555 Textbooks	30,000		30,000	
16.	353 Taylor Grazing Fees	0.00		0	0	16.	565 Litigation Recovery	35,000		35,000	
17.	374 E-Rate	0.00		1,000,000	1,000,000	17.	570 Indirect Costs	1,850,000		1,850,000	
18.	378 Impact Aid	0.00		1,300,000	1,500,000	18.	575 Unemployment Insurance	0		0	
19.	300-399 Other Federal Projects	0.00		24,000,000	4,193,915	19.	580 Teacherage	0		0	
20.	699 Federal Impact Aid (Construction)	0.00		0	0	20.	585 Insurance Refund	0		0	
21.	Total Federal Project Funds (lines 1-20)	0.00	0.00	38,165,850	16,229,102	21.	590 Grants and Gifts to Teachers	0		0	
State projects FTE & expenditures						22.	595 Advertisement	0		0	
22.	400 Vocational Education	0.00		0	0	23.	596 Career Technical Education	0		0	
23.	410 Early Childhood Block Grant	0.00		0	0	24.	597 Arizona Industry Credentials Incentive	0		0	
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0	25.	639 Impact Aid Revenue Bond Building	0		0	
25.	425 Adult Basic Education	0.00		0	0	26.	650 Gifts and Donations-Capital	0		0	
26.	430 Chemical Abuse Prevention Programs	0.00		0	0	27.	660 Condemnation	0		0	
27.	435 Academic Contests	0.00		0	0	28.	665 Energy and Water Savings	176,000		0	
28.	450 Gifted Education	0.00		0	0	29.	686 Emergency Deficiencies Correction	0		0	
29.	456 College Credit Exam Incentives	0.00		0	0	30.	691 Building Renewal Grant	1,550,000		1,550,000	
30.	460 Environmental Special Plate	0.00		0	0	31.	700 Debt Service	1,500,000		1,500,000	
31.	Other State Projects	0.00		2,200,000	2,500,000	32.	720 Impact Aid Revenue Bond Debt Service	0		0	
32.	Total State Project Funds (lines 22-31)	0.00	0.00	2,200,000	2,500,000	33.	850 Student Activities	220,000		220,000	
33.	Total Special Projects (lines 21 and 32)	0.00	0.00	40,365,850	18,729,102		Other	0		0	
Instructional Improvement Fund Expenditures (020)				Prior FY	Budget FY	Internal Service Funds 950-989					
1.	Teacher Compensation Increases			300,000	300,000	1.	9__ Self-Insurance		0		0
2.	Class Size Reduction			0	0	2.	955 Intergovernmental Agreements	13,000,000		13,000,000	
3.	Dropout Prevention Programs (M&O purposes)			0	0	3.	9__ OPEB		0		0
4.	Instructional Improvement Programs (M&O purposes)			0	0	4.	9_____		0		0
5.	Total Instructional Improvement Fund (lines 1-4)			300,000	300,000						

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

District name <u>Yuma Elementary School District</u>		County <u>Yuma</u>	CTD number <u>140401000</u>
			Version <u>Adopted</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>68,605,529</u>	\$ <u>68,605,529</u>	\$ <u>0</u>
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>4,583,799</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2 a plus 2 b)	\$ <u>4,583,799</u>		<u>4,583,799</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. §§15-823, 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>4,174,586</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.c) (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			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		<u>175,000</u>	
(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>72,955,115</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>4,583,799</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)	\$ 11,755,936
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)	\$ 11,755,936
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 11,755,936
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 11,755,936
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 9,133,384
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,622,552
8. Interest Earned in Fund 610 in FY 2025	\$ 109,394
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)	\$ 4,583,799
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 7,315,745

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

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

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

Summary of School District Adopted Expenditure Budget

CTD number 140401000
Version Adopted

I certify that the budget of Yuma Elementary School District, Yuma County for fiscal year 2026 was officially adopted by the Governing Board on July 8, 2025, and that the complete Adopted Expenditure Budget may be reviewed by contacting Jamie Walden at the District Office, telephone 928-502-4300 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) 57,380 2. Average salary of all teachers employed in FY 2025 (prior year) 55,709 3. Increase in average teacher salary from the prior year 1,671 4. Percentage increase 3.0% Comments on average salary calculation (Optional):
	2024 ADM	2025 ADM	2026 ADM	
Attending	8,327.4796	8,360.2498	8,234.8461	
2. Tax Rates:		Prior FY	Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.7162	1.7162	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.2517	0.2517	
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward Budget Limit	
Maintenance & Operation Fund		71,955,115	1,000,000	72,955,115
Classroom Site Fund		11,199,420	4,157,282	15,356,702
Unrestricted Capital Outlay Fund		5,815,745	1,500,000	7,315,745

	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							
1000 Instruction	31,768,927	24,543,412	2,755,000	1,755,000	31,523,927	26,298,412	-23.8%
2000 Support Services							
2100 Students	2,158,000	2,218,964	477,500	477,500	2,635,500	2,696,464	2.3%
2200 Instructional Staff	684,000	747,500	345,500	345,500	1,029,500	1,093,000	6.2%
2300, 2400, 2500 Administration	9,356,000	8,884,861	2,870,500	2,582,500	12,226,500	11,467,361	-6.2%
2600 Oper./Maint. of Plant	4,620,000	4,782,755	7,065,000	5,045,000	11,685,000	9,827,755	-15.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	52,000	51,890	34,500	34,500	86,500	86,390	-0.1%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	47,500	10,816	51,000	51,000	98,500	61,816	-37.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	48,686,427	41,240,198	13,599,000	10,291,000	62,285,427	51,531,198	-17.3%
200 and 300 Special Education							
1000 Instruction	9,744,491	10,075,666	557,500	200,000	10,301,991	10,275,666	-0.3%
2000 Support Services							
2100 Students	2,105,000	2,627,634	862,009	438,592	2,967,009	3,066,226	3.3%
2200 Instructional Staff	507,000	505,608	56,500	0	563,500	505,608	-10.3%
2300, 2400, 2500 Administration	15,000	0	1,000	1,000	16,000	1,000	-93.8%
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	12,371,491	13,208,908	1,477,009	639,592	13,848,500	13,848,500	0.0%
400 Pupil Transportation	0	0	6,026,156	6,020,000	6,026,156	6,020,000	-0.1%
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	575,000	555,417	0	0	575,000	555,417	-3.4%
Budgeted Expenditures	61,632,918	55,004,523	21,102,165	16,950,592	82,735,083	71,955,115	-13.0%

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

CTD number140401000

VersionAdopted

Total expenditures by fund				
Fund	Budgeted Expenditures		S Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	82,735,083	71,955,115	(10,779,968)	-13.0%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	16,447,477	11,199,420	(5,248,057)	-31.9%
Federal Projects	38,165,850	16,229,102	(21,936,748)	-57.5%
State Projects	2,200,000	2,500,000	300,000	13.6%
Unrestricted Capital Outlay	11,755,936	5,815,745	(5,940,191)	-50.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	368,449	368,449	
Debt Service	1,500,000	1,500,000	0	0.0%
School Plant Fund	300,000	347,822	47,822	15.9%
Auxiliary Operations	260,000	260,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	9,500,000	9,000,000	(500,000)	-5.3%
Other	17,241,000	17,040,000	(201,000)	-1.2%

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	13,848,500	13,848,500
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	13,848,500	13,848,500

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		31	31	1 to 267.6
Teachers		475	475	1 to 17.5
Other		5	5	1 to 1,659.0
Subtotal	0	511	511	1 to 16.2
Classified --				
Managers, supervisors, directors		8	8	1 to 1,036.9
Teachers aides		174	174	1 to 47.7
Other		0	0	1 to 0.0
Subtotal	0	182	182	1 to 45.6
TOTAL	0	693	693	1 to 12.0
Special education --				
Teacher		60	60	1 to 15.0
Staff		120	120	1 to 10.0

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

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	<div>0</div>	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	<div>0</div>	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	<div>0</div>	
5.	Dropout prevention (from page 1, line 27)		<div>0</div>	
6.	Joint Career and Technical Education and Vocational Education Center		<div>0</div>	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<div>0</div>	
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)		<div>0</div>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<div>0</div>	
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)	\$	<div>0</div>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<div>0</div>	
10.	Total (add lines 4 through 7 and line 8.c, and line 9.c.)	\$	<div>0</div>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<div>0</div>	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<div>0</div>	
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	\$	<div>0</div>	
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	\$	<div>0</div>	
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

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)

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)

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
24,725,527	6,141,191	1,884,733	0	0	360,245	519,377	9,188,646	3,304,195	4,317,546
55,830,214	4,301,170	500,000	0	0	7,103	187,558	7,915,156	6,094,103	1,149,132
78,555,741	9,088,247	1,609,666	0	0	0	272,210	8,372,380	8,813,487	2,423,928
2,000,000	1,354,114	775,067	0	0	367,348	434,725	8,731,422	584,811	3,042,750
0	0	0	0	0	0	0	0	0	0
0	1,354,114	0	0	0	367,348	434,725	8,731,422	584,811	3,042,750
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
2,000,000	0	775,067	0	0	0	0	0	0	0
2,000,000	1,354,114	775,067	0	0	367,348	434,725	8,731,422	584,811	3,042,750
0	0	0	0	0	0	0	0	0	0
0	0		0					0	
1,000,000	1,354,114	775,067	0	0	367,348	434,725	8,731,422	584,811	3,042,750
1,000,000	1,500,000	0	0	0	0	0	0	0	0
2,000,000	2,854,114	775,067	0	0	367,348	434,725	8,731,422	584,811	3,042,750

Data entry sheet

FY 2026 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)

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

More than 1.5 mile through 1.0 mile

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (February 14, 2025, JLCB.TXT rate memorandum)

Classroom Site Fund Allocation (March 28, 2025, JLCB CSE estimates memorandum)

\$5,113.26

\$3.01

\$2.47

\$1,560.6

\$812.00

SELECT from Dropdown

Edpoint (Syntax)

Infinite Visions

Brookstone Cash Receiving System

ECO Fund Type

General

District Information

Student Information Systems (SIS) Vendor

Accounting Information System

Brookstone Cash Receiving System

ECO Fund Type

General

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BS-A55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)

1. FY 2024 100th-Day ADM

2. FY 2025 100th-Day ADM

Current Year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2026 Estimated non-AOI student count

4. FY 2026 Estimated AOI full-time student count

5. FY 2026 Estimated AOI part-time student count

6. Total FY 2026 estimated student count

PSD

K-8

9-12

Total

108,9000

8,233,6218

0.0000

8,234,5218

107,2668

8,110,1175

17,4621

0.0000

107,2668

8,127,5796

0.0000

8,234,8461

Check box for Type 03 districts

Student count by category

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. ELL	1,477,3404		
8. K-3	3,236,1874		
9. K-3 (Redline)	3,236,1874		
10. HH	1,1660		
11. MID-R, A-R, and SID-R	132,5067		
12. MID-SC, A-SC, and SID-SC	168,5204		
13. MID-SSI	2,0000		
14. OI-R	2,0000		
15. OI-SC	9,3480		
16. P-SD	53,5650		
17. DD*, ED, MHID, SID, SL*, and OHH	919,9856		
18. ED-P	6,8860		
19. MOHD	8,4360		
20. VI	0.0000		
21. ERPI	148,4000		
22. G	5,308,8146		
23. Total Addition Count (lines 7 through 22)	14,711,3275	0.0000	0.0000

*School used students only

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

R-S 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 260 days of instruction by ADE (A.R.S. §15-902.04)

3. Adjusted FY 2026 Base Level Amount	\$5,113.26
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)	\$59,010.00
6. FY 2024 actual federal audit expenditures from all funds	
7. FY 2024 actual total audit expenditures from all funds (line 5 plus line 6)	\$59,010.00

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

1. FY 2025 Approved Daily Route Miles	6,269.00
2. Number of Eligible Students Transported in FY 2025	2,564.00
3. FY 2025 Annual Expenditure for Bus Tokens	\$0.00
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	1,320.00
6. Estimated Route Miles Traveled in June 2025 to Transport Pupils w/ Disabilities for Extended School Year	4,500.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.13)

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. Consideration inflation increase for transportation costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment (A.R.S. §15-203(N) through (Z), leave blank for budget adoption)	
5. CTED Continuation 1th Grade Funding Adjustment (A.R.S. §15-203(N) 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)	#####
9. 2025 Primary net assessed valuation (AV2)	
10. 2025 Salt River Project (SRP) valuation	
11. 2025 Government Property Lease Expense Tax assessed valuation	\$2,966,163

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)	\$78,560,497.00
14. FY 2025 M&O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Dissegregation (A.R.S. §15-910)	
c. Dropout prevention programs	

Data entry sheet

d	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-919.01)	
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 in 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 tutored students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27	Tuition received in base year	
28	Tuition received in fiscal year after base year	
29	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450	

30	Additional number of tutored students lost in the second year after the base year (Type 05 districts only)	
31	Additional number of tutored 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)	
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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 0.001-999 999	1.539	1.669	1.399	1.559
Support Level Weight				
Student Count 1000-4999 999	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	0.0000	0.0000	0.0000	0.0000
Support Level Weight Increase	0.0000	0.0000	0.0000	0.0000
Support Level Weight	1.538	1.468	1.398	1.558
Adjusted Support Level Weight	0.0000	0.0000	0.0000	0.0000
Student Count 5000-9999 999	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	0.0000	0.0000	0.0000	0.0000
Support Level Weight Increase	0.0000	0.0000	0.0000	0.0000
Support Level Weight	1.538	1.568	1.398	1.558
Adjusted Support Level Weight	0.0000	0.0000	0.0000	0.0000
Student Count 6000-9999 999				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-945.02)				1.339

Other calculations

1. Portion of BSL, BRL, from total K-3 and total K-3 Reading weighted student counts:
- K-3992,847.83

K-3 Reading661,898.72

(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

1. FY 2026 Student Count (2025 ADN) 000 - 99 999	K-8		9-12	
DAA per Student Count	\$ 665.81		\$ 732.87	
2. FY 2026 Student Count (2025 ADN) 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	0.0000		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	\$ 474.47		\$ 494.59	
i. DAA per Student Count	\$ 0.00		\$ 0.00	
3. FY 2026 Student Count (2025 ADN) 500 000 - 999 999				
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	0.0012		0.0015	
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	\$ 474.47		\$ 494.59	
i. DAA per Student Count	\$ 0.00		\$ 0.00	
4. FY 2026 Student Count (2025 ADN) 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 Line (GBL) (from FY 2025 latest revised budget, page 7, line 11)	\$ 82,735,083.00
2. Adjustments to the GBL (from FY 2025 BLEDG5, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 82,735,083.00
4. Budgeted M&O expenditures (from FY 2025 latest revised Budget, page 1, line 50, Total Budget Year Column)	\$ 0.00
5. Adjustments to the GBL (from line 2)	\$ 82,735,083.00
6. Adjusted budgeted expenditures	\$ 0.00
7. Lesser of the adjusted GBL (line 5) or the adjusted budgeted expenditures (line 6)	\$ 82,735,083.00
8. FY 2025 M&O Fund actual expenditures (from FY 2025 AFR, amount will be estimated for budget adoption)	\$ 78,560,497.00
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses)	\$ 4,174,586.00

Note: For lines 10a through 10f 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 (line 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)			\$ 4,174,586.00
12. Budget Balance Carryforward transferred to the School Expense Fund that 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 (see GBL calculation on page 7, line 81b)			\$ 4,174,586.00
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 ADN1			\$ 0.00
c. Up to 5% of the FY 2026 RCL, calculated pursuant to A.R.S. Section 15-482.1B			\$ 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/7SL difference	\$	0.00
4.	Impact Aid revenue transferred in FY 2026 to the MKO Fund to provide cash for the TRCL/7SL difference calculated on line 3	-\$	0.00
5.	Impact Aid revenue transferred in FY 2026 to the MKO 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 H 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.	Finals K-8 small school adjustment phase down limit	\$	0.00
2.	A unified or unaffiliated 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 H 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.	Finals 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 (65 minus line 1 c)		0.0000
g.	K-8 Revenue Control Limit	X	0.0000
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 c)		0.0000
g.	9-12 Revenue Control Limit	X	0.0000
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

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	

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)

first year factor	X	0.75	0.00
second year factor	X	0.50	0.00
third year factor	X	0.25	0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §§ 5-524, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §§ 5-450) and does not receive tuition for those students for the budget year, may increase its BSI (A.R.S. §§ 5-902.01).

12. A district which loses at least 500 students may increase the RSL.
 - a. By \$650,000 for the first year of the loss.
 - b. By \$500,000 for the second year following the loss.
 - c. By \$500,000 for the third year following the loss.
 - d. By \$200,000 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 RSL.
 - 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 \$250,000 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.

\$	00.0
\$	00.0
\$	00.0
\$	00.0
\$	00.0

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

1. Dropout Prevention Program (from page 1, line 27)
2. Adjustment for tuition loss
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)
4. Vocational M&O expenses (from page 1, line 28)
5. Adjunct Wages (from TNT work sheet, line 12)
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
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

Yuma Elementary School District
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	107.2665	0.0000	0.0000	1.4500	155.5364	0.0000	0.0000		
K-8,UE	8,110.1175	17.4621	0.0000	1.1580	9,391.5161	20.2211	0.0000		
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
Regular Education Unweighted ADM	8,217,3840	17.4621	0.0000						
Total of Unweighted ADM			8,234,8461						
Regular Education Weighted ADM					9,547,0525	20.2211	0.0000		
Total of Weighted ADM							9,567,2736		

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM		
ELL	1,477,3404	0.0000	0.0000	0.1150	169,8941	0.0000	0.0000		
K-3	3,256.1874	0.0000	0.0000	0.0600	194.1712	0.0000	0.0000		
K-3 (Reading)	3,256.1874	0.0000	0.0000	0.0400	129.4473	0.0000	0.0000		
HI	1.1600	0.0000	0.0000	4.7710	5.5344	0.0000	0.0000		
MD-R, A-R, SID-R	132.5067	0.0000	0.0000	6.0240	798.2204	0.0000	0.0000		
MD-SC, A-SC, SID-SC	158.5204	0.0000	0.0000	5.9880	1,009.1600	0.0000	0.0000		
MD-SSI	2.0000	0.0000	0.0000	7.9470	15.8940	0.0000	0.0000		
OI-R	2.0000	0.0000	0.0000	3.1580	6.3160	0.0000	0.0000		
OI-SC	9.3100	0.0000	0.0000	6.7730	63.2598	0.0000	0.0000		
P-SD	52.5650	0.0000	0.0000	3.5950	192.5662	0.0000	0.0000		
DD, ED, MHD, SLD, SLI, OHI	919.9856	0.0000	0.0000	0.2920	268.6358	0.0000	0.0000		
ED-P	6.8800	0.0000	0.0000	4.8220	33.1754	0.0000	0.0000		
MOID	8.4200	0.0000	0.0000	4.4210	37.2690	0.0000	0.0000		
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000		
FRPL	148.4000	0.0000	0.0000	0.0220	3.2648	0.0000	0.0000		
G	5,708.8146	0.0000	0.0000	0.0070	37.1617	0.0000	0.0000		
Group B - Add On Unweighted ADM	14,711.3275	0.0000	0.0000						
Total Unweighted Group B Add On			14,711.3275						
Group B - Add On Weighted ADM					2,963.9703	0.0000	0.0000		
Total Weighted Group B Add On							2,963.9703		

Yuma Elementary School District
Basic Calculations For Equalization Essistance

Is Small Isolated School District Not Isolated

District Page: 2 of 5

Calculation For Base Support Level		Non-AOI ADM		AOI-ET ADM		AOI-PT ADM
Regular Education Weighted ADM		9,547.0525		20,2211		0.0000
Group B - Add On Weighted ADM	+	2,963.9703	+	0.0000	+	0.0000
Total ADM	=	12,511.0228	=	20,2211	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	12,511.0228	=	19,2101	=	0.0000

Total Weighted ADM				12,530,232871
Base Level Amount (FY26)			x	\$5,113.26
Total Weighted ADM x Base Level Amount				\$64,070,338.53
Calculated Teachers Experience Index (FY25)	1.0000			
Applied Teachers Experience Index (FY26)			x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>				
Pre-Adjusted Base Support Level				\$64,070,338.53
Base Support Level Adjustments				
Audit Service Expense	+	\$59,010.00		
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				\$59,010.00
Adjusted Base Support Level				\$64,129,348.53

Yuma Elementary School District
Basic Calculations For Equalization Essistance

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

Yuma Elementary School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: 4 of 5

District Additional Assistance (DAA) Calculations

	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY25 District ADM	108,900.00	8,233,621.8	0.0000	0.0000	
DAA Per ADM	x \$549.43	x \$549.43	x \$0.00	x \$0.00	
Preliminary DAA	\$59,835.11	\$4,523,963.50	\$0.00	\$0.00	\$4,583,798.61
(*For Type 03 High School Only: Per Student Count Factor at 50%)					
DAA Growth Factor					
FY25 District ADM		8,342,521.8			
FY24 District ADM		= 8,327,479.6			
FY26 Calculated DAA Growth Factor		= 1.0018			
FY26 Applied DAA Growth Factor	x 1.0000000001	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(*.0000 or Calculated DAA Growth Factor If greater than 1.03, use 1 plus 30% of growth.)					
District DAA	\$59,835.11	\$4,523,963.50	\$0.00	\$0.00	\$4,583,798.61
DAA For High School Textbooks					
FY25 District High School ADM			0.0009		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00
Pre-Adjusted DAA Base Allocation					
Type 03 Transported 9-12	PSD-S \$4,583,798.61	9-12 \$0.00			\$4,583,798.61
	\$0.00	\$0.00			\$0.00
Total DAA Adjustments	\$0.00	\$0.00			\$0.00
Adjusted FY26 DAA Base Allocation	\$4,583,798.61	\$0.00			\$4,583,798.61

Yuma Elementary School District
Basic Calculations For Equalization Assistance

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	9,567.2736	100.0000000000%	x \$67,951,598.23	\$67,951,598.23
9-12	0.0000	0.0000000000%	x \$67,951,598.23	+ \$0.00
Total	9,567.2736			\$67,951,598.23

<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$987,660,297.00	\$987,660,297.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$2,966,163.00	\$2,966,163.00	
Equalization Assessed Valuation	\$990,626,460.00	\$990,626,460.00	
	100	100	
	\$9,906,264.60	\$9,906,264.60	
Qualifying Tax Rate	x 1.5606000000	x 1.5606000000	
FY26 Qualifying Levy	\$15,459,716.53	\$15,459,716.53	\$30,919,433.06

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL, RCL Allocation	\$67,951,598.23	\$0.00	\$67,951,598.23
Adjusted CY DAA Base Allocation	- \$4,583,798.61	- \$0.00	- \$4,583,798.61
FY26 Equalization Base	\$72,535,396.84	\$0.00	\$72,535,396.84
FY26 Applied Qualifying Levy	- \$15,459,716.53	- \$0.00	- \$15,459,716.53
FY26 Equalization Assistance	\$57,075,680.31	\$0.00	\$57,075,680.31