

District Name Oracle School District #2

County PINAL

CTD number 110302000



FY 2025  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed	July 2, 2024
Adopted	July 12, 2024
Revised	May 12, 2025
	Date

Edie Crall	
Jeri Taylor	
Sean Borland	
Wendy Odell	
Joy Reid	
Signed	Signed

The FY 2025 budget file for the version described above will be uploaded via  
the School Finance Budget System on ADE’s website by May 18, 2025 .  
Type the Date as MM/DD/YYYY

Superintendent signature	Business Manager signature
Crystle Nehrmeyer	Brigette Martin
Superintendent name (typed name)	Business Manager name (typed name)

District contact employee: Brigette Martin

Telephone: 520-896-3070 x6 Email: [bmartin@osd2.org](mailto:bmartin@osd2.org)

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024		\$	7,508,316
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)			
Local	1000	\$	527,748
Intermediate	2000	\$	1,550,641
State	3000	\$	322,935
Federal	4000	\$	501,514
TOTAL		\$	2,902,838

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	2.3179	2.3179
Secondary Tax Rates:		
M&O Override	0.1784	0.1784
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.3727	0.3727
CTED		
Desegregation		
Total Secondary Tax Rate	0.5511	0.5511

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 6,158,472	\$ 6,158,472
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 1,254,471	\$ 1,254,471
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ 429,365	\$ 429,365
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 7,842,308	\$ 7,842,308

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 48,451
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 48,513
3. Increase in average teacher salary from the prior year	\$ (62)
4. Percentage increase	0%

Comments on average salary calculation (Optional): 25 teachers, proposed 2% raise, 2 new, 0 yr. exp. (including 1 UAPathways), averages above do not include additional pay like 301 (\$11,000), IIF, coaching, extra duty stipends, etc., Additional Pay Ranges from \$11,000 - \$22,900 on top of base salary (Average \$15,100)

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

District name Oracle School District #2

County PINAL

CTD number 110302000

Version Revised #1

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent		Crystle	Nehrmeyer	<a href="mailto:cnehrmeyer@osd2.org">cnehrmeyer@osd2.org</a>	520-896-3070	3
Executive Assistant to Superintendent		Danielle	Maestas	<a href="mailto:dmaestas@osd2.org">dmaestas@osd2.org</a>	520-896-3070	1
Chief Financial Officer		Brigette	Martin	<a href="mailto:bmartin@osd2.org">bmartin@osd2.org</a>	520-896-3070	6
Business Manager 1		Brigette	Martin	<a href="mailto:bmartin@osd2.org">bmartin@osd2.org</a>	520-896-3070	6
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Amber	Wick	<a href="mailto:awick@osd2.org">awick@osd2.org</a>	520-896-3070	2
SPED Data Reporting Coordinator		Tori	Johnson	<a href="mailto:tjohnson@osd2.org">tjohnson@osd2.org</a>	520-896-3021	
AzEDS/ADM Data Coordinator		Barbara	Frost	<a href="mailto:bfrost@osd2.org">bfrost@osd2.org</a>	520-896-3002	
Transportation Data Reporting Coordinator		Allison	Hendrix	<a href="mailto:ahendrix@osd2.org">ahendrix@osd2.org</a>	520-896-3070	5
CTE Coordinator						
Poverty Coordinator		Shannon	Soule	<a href="mailto:ssoule@osd2.org">ssoule@osd2.org</a>	520-896-3003	
Assessments Coordinator		Allison	Hendrix	<a href="mailto:ahendrix@osd2.org">ahendrix@osd2.org</a>	520-896-3070	5
Curriculum Coordinator		Crystle	Nehrmeyer	<a href="mailto:cnehrmeyer@osd2.org">cnehrmeyer@osd2.org</a>	520-896-3070	3
Information Technology (IT) Director		Carlos	Velasquez	<a href="mailto:cvelasquez@osd2.org">cvelasquez@osd2.org</a>	520-896-3007	
Bookstore Manager						
Governing Board Member		Edie	Crall	<a href="mailto:ecrall@osd2.org">ecrall@osd2.org</a>	520-404-1005	
Governing Board Member		Jeri	Taylor	<a href="mailto:jtaylor@osd2.org">jtaylor@osd2.org</a>	253-279-6153	
Governing Board Member		Joy	Reid	<a href="mailto:jreid@osd2.org">jreid@osd2.org</a>	520-235-2479	
Governing Board Member		Sean	Borland	<a href="mailto:sborland@osd2.org">sborland@osd2.org</a>	650-703-2018	
Governing Board Member		Wendy	Odell	<a href="mailto:wodell@osd2.org">wodell@osd2.org</a>	612-868-9122	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

Student Information Systems (SIS) Vendor

SELECT from Dropdown

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

School ERP Pro

Bookstore Cash Receipting System

n/a

District's website home page address

www.osd2.org

District name			County			CTD number			Version		Revised #1
Oracle School District #2			PINAL			110302000					
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 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	23.30	23.30	2,756,949	326,282	0	32,744	0	2,863,022	3,115,975	8.8%
2000 Support services											
2100 Students	2.	1.50	1.50	65,836	16,221	2,124	7,952	0	80,710	92,133	14.2%
2200 Instructional staff	3.	1.75	1.75	105,961	40,141	0	1,423	1,389	102,392	148,914	45.4%
2300 General administration	4.	1.50	1.50	115,306	63,107	49,250	4,653	2,730	211,754	235,046	11.0%
2400 School administration	5.	1.50	1.50	96,402	22,670	0	1,987	273	102,399	121,332	18.5%
2500 Central services	6.	3.15	3.15	177,284	51,706	132,809	12,578	6,059	225,774	380,436	68.5%
2600 Operation & maintenance of plant	7.	3.80	3.80	183,544	63,449	391,345	206,735	54	699,511	845,127	20.8%
2900 Other	8.	0.00	0.00	0	0	0	0		0	0	0.0%
3000 Operation of noninstructional services	9.	0.00			0		2,413		0	2,413	
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0		0	0	0.0%
620 School-sponsored athletics	11.	0.00	0.00	0	0	0			0	0	0.0%
630 Other instructional programs	12.	0.00							0	0	0.0%
700, 800, 900 Other programs	13.	0.50	0.50	15,157	6,519	0	0	0	19,535	21,676	11.0%
Regular education subsection subtotal (lines 1-13)		14.	37.00	37.00	3,516,439	590,095	575,528	270,485	10,505	4,305,097	4,963,052
200 and 300 Special education											
1000 Instruction	15.	7.80	7.80	210,991	68,659	0	1,592	0	381,218	281,242	-26.2%
2000 Support services											
2100 Students	16.	1.50	1.50	19,867	6,269	187,928	1,865	550	295,843	216,479	-26.8%
2200 Instructional staff	17.	0.00	0.00	7,416	947	0	0	0	8,500	8,363	-1.6%
2300 General administration	18.	0.00	0.00	0	0	0	0		0	0	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	5,293	0	-100.0%
2500 Central services	20.	0.00				0	0		0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00					0		0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of noninstructional services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)		24.	9.30	9.30	238,274	75,875	187,928	3,457	550	690,854	506,084
400 Pupil transportation		25.	8.50	8.50	293,020	103,607	72,710	184,872		680,415	654,209
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00			0				0	0	0.0%
540 Joint career and technical education and vocational Education center		28.	0.00	0.00	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	0.00	0.00	29,344	5,783				32,644	35,127	7.6%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	54.80	54.80	4,077,077	775,360	836,166	458,814	11,055	5,709,010	6,158,472

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	680,854	496,084	1.
2. Gifted education	10,000	10,000	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	690,854	506,084	9.
10. IEP required pupil transportation costs coded within Program 400	48,849	49,826	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16  
Staff-Pupil 1 to 5

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	33,503
All funds - Federal	6330	0

FY 2025 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) \$ 4,401  
(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 2024	Budget FY 2025	
1000 Instruction	1.	805,415	0					619,459	805,415	30.0%
2100 Support services - students	2.	0	0					0	0	0.0%
2200 Support services - instructional staff	3.	0	0					0	0	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	805,415	0	0	0	0	0	619,459	805,415	30.0%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	620,564
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	191,814
Unexpended Budget Balance (line 10 minus 11)	12.	428,750
Interest earned in the Classroom Site Fund in FY 2024	13.	12,629
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	364,036
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	805,415

(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 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	513,328		423,443			0	578,548	936,771	61.9%
2000 Support services											
2100, 2200 Students and instructional staff	3.		657	7,732	8,806			2,856	39,296	20,051	-49.0%
2300, 2400, 2500, 2900 Administration	4.	0		22,950	10,061			0	32,707	33,011	0.9%
2600 Operation & maintenance of plant	5.	0		2,691	119,557			93	76,498	122,341	59.9%
2700 Student transportation	6.	0		1,269	42,024				179,159	43,293	-75.8%
3000 Operation of noninstructional services (5)	7.			2,990	0				21,000	2,990	-85.8%
4000 Facilities acquisition and construction	8.				0			27,323	60,226	27,323	-54.6%
5000 Debt service	9.					68,691			65,228	68,691	5.3%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	513,985	37,632	603,891	68,691	0	30,272	1,052,662	1,254,471	19.2%

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)]

\$4,752.00
- (2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

\$656.54

149,850

363,478

118,628

45,242

448,217

(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.	1,052,662	1,254,471	644,139	644,139	2,800	2,800	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	57,424	27,323	0		0		1,700	1,700	4.
6710 Land and Improvements	5.	2,802	0	0		0		0	0	5.
6720 Buildings and Improvements	6.	0	0	0		0		0		6.
673X Furniture and Equipment	7.	0	118,628	0		0		0		7.
673X Vehicles	8.	100,000	45,242	100,000	100,000	0		0		8.
673X Technology Hardware & Software	9.	0	448,217	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	65,228	68,691	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	225,454	708,101	100,000	100,000	0	0	1,700	1,700	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	225,454	708,101	100,000	100,000	2,800		1,700	1,700	15.
Total (lines 13-15, must equal line 12)	16.	225,454	708,101	100,000	100,000	2,800	0	1,700	1,700	16.

(1) Lines 2-11 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 2025 \_\_\_\_\_

District name Oracle School District #2		County PINAL		CTD number 110302000		Version Revised #1	
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 Eduction			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 _____		
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.	9__ _____		
5.	Total instructional improvement Fund (lines 1-4)						
				(1) From Supplement, line 10 and line 20, respectively.			
				(2) Indicate amount budgeted in Fund 500 for M&O purposes			



District name Oracle School District #2		County	PINAL	CTD number	110302000
				Version	Revised #1
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)					
		A. Maintenance and Operation		B. Unrestricted Capital Outlay	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 3,673,988	\$ 3,673,988	\$	0
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 281,091			
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 6,744			
(c)	Total DAA (line 2.a plus 2.b)	\$ 287,835			287,835
*3.	FY 2025 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		549,563		
(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 <b>not</b> 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)		1,903,267		
(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 2023 (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 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0		
(g)	Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)				
* (h)	Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)				
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a)	Prior year over expenditures/resolutions:				
(b)	Decrease for transfer from M&O to Energy and Water Savings Fund				
(c)	Increase for Energy and Water Savings Fund transfer to M&O				
(d)	Noncompliance adjustment				
(e)	ADM/Transportation Audit Adjustment				
(f)	Other: FRPL and DAA Funding		31,654		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)				26,137
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 6,158,472		
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) ( A.R.S. §15-905.F) (to page 8, line 11)			\$	313,972

\* 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 2025 Unrestricted Capital Budget Limit  
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$	1,052,662
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(3)
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$	1,052,659
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	1,052,662
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	1,052,659
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	156,911
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	895,748
8. Interest earned in Fund 610 in FY 2024	\$	44,751
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 2025 (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 12)	\$	313,972
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	1,254,471

(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 2024	Budget FY 2025	
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	0.0%
2500 Central services	6.	0.00							0	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	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00							0	0	0	0.0%
2500 Central services	16.	0.00							0	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	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)		20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of Oracle Elementary District, Pinal County for fiscal year 2025 was officially revised by the Governing Board on, May 12, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Brigitte Martin at the District Office, telephone 520-896-3070 x6 during normal business hours.

## President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
	<b>2023 ADM</b>	<b>2024 ADM</b>	<b>2025 ADM</b>		
<b>Attending</b>	352.2016	347.4020	347.4020	1. Average salary of all teachers employed in FY 2025 (budget year)	48,451
<b>2. Tax Rates:</b>				2. Average salary of all teachers employed in FY 2024 (prior year)	48,513
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)				3. Increase in average teacher salary from the prior year	(62)
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				4. Percentage increase	0%
				Comments on average salary calculation (Optional): 25 teachers, proposed 2% raise, 2 new, 0 yr. exp. (including 1 UAPathways), averages above do not include additional pay like 301 (\$11,000), IIF, coaching, extra duty stipends, etc., Additional Pay Ranges from \$11,000 - \$22,900 on top of base salary (Average \$15,100)	
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted</b>	<b>Budget Limit</b>		
		<b>Expenditures</b>			
<b>Maintenance &amp; Operation Fund</b>		6,158,472	6,158,472		
<b>Classroom Site Fund</b>		805,415	805,415		
<b>Unrestricted Capital Outlay Fund</b>		1,254,471	1,254,471		

Maintenance and Operation Expenditures							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular education</b>							
1000 Instruction	2,687,962	3,083,231	175,060	32,744	2,863,022	3,115,975	8.8%
2000 Support services							
2100 Students	70,110	82,057	10,600	10,076	80,710	92,133	14.2%
2200 Instructional staff	89,892	146,102	12,500	2,812	102,392	148,914	45.4%
2300, 2400, 2500 Administration	441,555	526,475	98,372	210,339	539,927	736,814	36.5%
2600 Oper./Maint. of plant	160,942	246,993	538,569	598,134	699,511	845,127	20.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	2,413	0	2,413	
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	19,535	21,676	0	0	19,535	21,676	11.0%
Regular education subsection subtotal	3,469,996	4,106,534	835,101	856,518	4,305,097	4,963,052	15.3%
<b>200 and 300 Special education</b>							
1000 Instruction	353,424	279,650	27,794	1,592	381,218	281,242	-26.2%
2000 Support services							
2100 Students	85,294	26,136	210,549	190,343	295,843	216,479	-26.8%
2200 Instructional staff	5,500	8,363	3,000	0	8,500	8,363	-1.6%
2300, 2400, 2500 Administration	3,891	0	1,402	0	5,293	0	-100.0%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	448,109	314,149	242,745	191,935	690,854	506,084	-26.7%
400 Pupil transportation	421,415	396,627	259,000	257,582	680,415	654,209	-3.9%
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	32,644	35,127	0	0	32,644	35,127	7.6%
<b>Total Expenditures</b>	<b>4,372,164</b>	<b>4,852,437</b>	<b>1,336,846</b>	<b>1,306,035</b>	<b>5,709,010</b>	<b>6,158,472</b>	<b>7.9%</b>

## Summary of School District Revised Expenditure Budget (Concl'd)

CTD number 110302000

Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,709,010	6,158,472	449,462	7.9%
Instructional Improvement	95,000	95,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	619,459	805,415	185,956	30.0%
Federal Projects	1,453,102	429,365	(1,023,737)	-70.5%
State Projects	152,921	77,950	(74,971)	-49.0%
Unrestricted Capital Outlay	1,052,662	1,254,471	201,809	19.2%
New School Facilities	2,800	2,800	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	1,044,861	1,044,861	0	0.0%
School Plant Fund	2,000	2,000	0	0.0%
Auxiliary Operations	15,000	15,000	0	0.0%
Bond Building	644,139	644,139	0	0.0%
Food Service	200,909	200,909	0	0.0%
Other	884,002	884,002	0	0.0%

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	680,854	496,084
Gifted Education	10,000	10,000
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	690,854	506,084

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators		2	2	1 to	173.7
Teachers		25	25	1 to	13.9
Other		1	1	1 to	347.4
Subtotal	0	28	28	1 to	12.4
Classified --					
Managers, supervisors, directors		4	4	1 to	86.9
Teachers aides		20	20	1 to	17.4
Other		26	26	1 to	13.4
Subtotal	0	50	50	1 to	6.9
TOTAL	0	78	78	1 to	4.5
Special education --					
Teacher		4	4	1 to	15.9
Staff	1	11	12	1 to	5.3

District name Oracle School District #2CTD number 110302000Version Revised #1

## FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u>          </u>
3.	Adjusted FY 2025 TNT Base Limit	\$	<u><u>0</u></u>

Primary property tax rate  
related to budgeted  
expenditures

## FY 2025 Budgeted Expenditures

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

## Adjustments for FY 2024 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$	<u>          </u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$	<u>          </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	

12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u>          </u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>          </u>	<u>          </u>

## Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>	
B.1.	Current assessed value	\$	<u>          </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>          </u>	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>          </u>	(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.

DISTRICT NAME

Oracle School District #2

CTDS

110302000

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 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital Projects				Special Revenue							
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. <b>FY 2023 final ending fund balance</b>	2,504,780	1,734,647	107,155	0	299,637	1,699	(67,203)	330,435	(144,490)	792,279	104,310	0	0	3,218	5,666,467
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. <b>FY 2024 activity, year-to-date and estimated through June 30</b>															
(a) FY 2024 revenues and other financing sources	4,445,954	410,125	42,397	0	0	31	70,485	365,021	876,203	530,905	1,026,912	0	0	0	7,768,033
(b) FY 2024 expenditures and other financing uses	3,813,248	156,912	20,534	0	184,214	0	164	189,503	754,092	395,414	1,044,650	0	0	0	6,558,731
3. <b>Estimated FY 2024 ending fund balance</b>	3,137,486	1,987,860	129,018	0	115,423	1,730	3,118	505,953	(22,379)	927,770	86,572	0	0	3,218	6,875,769
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	115,423	1,730	3,118	505,953	0	927,770	86,572	0	0	0	1,640,566
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	3,131,973	1,987,860	129,018	0	0	0	0	0	(22,379)	0	0	0	0	3,218	5,229,690
(f) Total (amount must agree to line 3 above)	3,131,973	1,987,860	129,018	0	115,423	1,730	3,118	505,953	(22,379)	927,770	86,572	0	0	3,218	6,870,256
4. <b>FY 2024 estimated ending fund balance details and planned uses</b>															
(a) Fund deficit	0	0	0	0	0	0	0	0	(22,379)	0	0	0	0	0	(22,379)
(b) Fund balance exceeding budget capacity in budget controlled funds	1,729,027	878,950		0				429,956	138,622						3,176,555
(c) Planned to be spent in FY 2025	0	200,000	22,689	0	0	0	0	0	0	469,296		0	0	0	691,985
(d) Maintained for spending after FY 2025	1,408,459	865,542	97,934	0	115,422	1,726	3,671	47,528	0	188,361	86,572	0	0	0	2,815,215
(e) Total (amount must agree to line 3 above)	3,137,486	1,944,492	120,623	0	115,422	1,726	3,671	477,484	116,243	657,657	86,572	0	0	0	6,661,372

**B. Total budgeted expenditures compared to planned spending**  
Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	6,158,472	1,254,471	805,415
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	4,420,049	424,102	337,238
3. Estimated unspent budget capacity carried forward for spending after FY 2025	1,738,423	830,369	468,177

C. Comments (optional)

We are intentionally carrying this over to have for future years to help weather the enrollment decline. This carryover also includes vacancy savings.

Data entry sheet

FY 2025 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) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)

1.5930

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 2023 100th-Day ADM				563.2267
2. FY 2024 100th-Day ADM	2.7750	344.6298		347.4048
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	4.3506	341.7618		346.1124
4. FY 2025 Estimated AOI full-time student count				0.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	4.3506	341.7618	0.0000	346.1124

Check box for Type 03 district

Student count by category

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	146.5186			
8. K-3	146.5186			
9. ELL	6.6750			
10. HI	0.0000			
11. MD-R, A-R, and SID-R	2.5600			
12. MD-SC, A-SC, and SID-SC	5.7000			
13. MD-SSI	0.0000			
14. OI-R	0.0000			
15. OI-SC	0.0000			
16. P-SD	1.3000			
17. DD*, ED, MIID, SLD, SLI*, and OHI	59.7450			*School aged students only
18. ED-P	0.0000			
19. MOID	0.0000			
20. VI	0.0000			
21. G	0.8100			
22. FRPL	206.8300			
23. Total Add-on Count (lines 7 through 22)	576.6572	0.0000	0.0000	

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. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0717
4. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$20,143.00
6. FY 2023 actual federal audit expenditures from all funds	
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$20,143.00

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

1. FY 2024 Approved Daily Route Miles	678.19
2. Number of Eligible Students Transported in FY 2024	244.00
3. FY 2024 Annual Expenditure for Bus Tokens	
4. FY 2024 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	333.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	\$6,744.08
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. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$304,175,919
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	
11. 2024 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 2024 BUDG75, leave blank for budget adoption)	\$7,506.00
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$3,813,249.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	\$0.00
b. Desegregation (A.R.S. §15-910)	\$0.00
c. Dropout prevention programs	\$0.00
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	\$0.00
e. Performance pay (A.R.S. §15-920)	\$0.00
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 2025 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	
20.	FY 2024 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)

166.1100

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 and O) Fund FY 2024 ending cash balance

3.

10% of the FY 2025 RCL calculated using the district's 2024 ADM

4.

Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B

\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student count constant	500.0000	500.0000	500.0000	500.0000
Student count	- 0.0000	0.0000	341.7618	0.0000
Difference	= 0.0000	0.0000	158.2382	0.0000
Weight adjustment factor	x 0.0005	0.0005	0.0003	0.0004
Support level weight increase	= 0.0000	0.0000	0.0475	0.0000
Support level weight	+ 1.358	1.4680	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	1.3255	0.0000
Student Count 500.000-599.999				
Student count constant	600.0000	600.0000	600.0000	600.0000
Student count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x 0.0020	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

\$ 47,229.59

K-3 Reading

\$ 31,486.21
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)

\$ 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 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 344.6298	- 166.1100
c. Difference	= 155.3702	= 333.8900
d. Weight adjustment factor	x 0.0003	x 0.0004
e. Support level weight increase	= 0.0470	= 0.1340
f. Support level weight	+ 1.2780	+ 1.3980
g. Adjusted support level weight	= 1.3250	= 1.5320
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 628.67	= \$ 757.41
3. FY 2025 Student Count (2024 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 2025 Student Count (2024 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 2024 latest revised budget, page 7, line 11)	\$ 5,709,010.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 7,506.00
3. Adjusted GBL	\$ 5,716,516.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 5,709,010.00
5. Adjustments to the GBL (from line 2)	\$ 7,506.00
6. Adjusted budgeted expenditures	\$ 5,716,516.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 5,716,516.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 3,813,249.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,903,267.00

Note: For lines 10.a through 10.f the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2024 Actual expenditures:	FY 2024 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 0.00	- \$ 0.00	= \$ 0.00
c. Dropout prevention programs	\$ 0.00	- \$ 0.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 1,903,267.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and 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.c)			= \$ 1,903,267.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 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 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 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 2025 Impact Aid revenue		\$	0.00
2.	Impact Aid revenue deposited in FY 2025 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 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3		- \$	0.00
5.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes		- \$	0.00
6.	FY 2024 Ending cash balance in the Impact Aid Fund		+ \$	0.00
7.	FY 2025 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 16)		= \$	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 2025, 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 2025 student count is the 2024 ADM.

1.	A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
	a. Phase down base			
	b. FY 2025 K-8 student count			0.0000
	c. Small school student count limit	-		125.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		0.00
	h. Phase down reduction factor		- \$	0.00
	i. Grades K-8 small school adjustment phase down limit		\$	0.00
2.	A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
	a. Phase down base			
	b. FY 2025 9-12 student count			0.0000
	c. Small school student count limit	-		100.0000
	d. Student count above the small school limit	=		0.0000
	e. Adjusted support level weight (See Table II at right for calculation)	x		0.0000
	f. Weighted student count above small school limit	=		0.0000
	g. Base Level Amount	x		0.00
	h. Phase down reduction factor		\$	0.00
	i. Grades 9-12 small school adjustment phase down limit		\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).			0.00
4.	Allowable small school adjustment, subject to an election		\$	0.00
5.	10% of the District's total RCL		\$	0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

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

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

If in FY 2025, 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 2025 student count is the 2024 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 2025 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 2025 9-12 student count			0.0000
	b. Small school student count limit	-		100.0000
	c. Student count above the small school limit	=		0.0000
	d. Phase-down factor	x		0.0065
	e. Result	=		0.0000
	f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)			0.0000
	g. 9-12 Revenue Control Limit	x		0.00
	h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)		\$	0.00
3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4.	Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)		\$	0.00
5.	10% of the District's Total RCL		\$	0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

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		0.00
2. Factor of 5%	x	0.05
3. ADM loss required to qualify	=	0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

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

5. Tuition received in base year		0.00
6. Tuition received in fiscal year after base year	-	0.00
7. Tuition loss (If result is less than zero, zero is entered)	=	0.00
8. BSL adjustment for the first year after the base year	first year factor x	0.75
9. BSL adjustment for the second year after the base year	second year factor x	0.50
10. BSL adjustment for the third year after the base year	third year factor x	0.25
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

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

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

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

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

Oracle School District #2  
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	4.3506	0.0000	0.0000	1.4500	6.3084	0.0000	0.0000
K-8,UE	341.7618	0.0000	0.0000	1.3255	453.0053	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	346.1124	0.0000	0.0000				
Total of Unweighted ADM			346.1124				
Regular Education Weighted ADM					459.3136	0.0000	0.0000
Total of Weighted ADM						459.3136	

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	6.6750	0.0000	0.0000	0.1150	0.7676	0.0000	0.0000
K-3	146.5186	0.0000	0.0000	0.0600	8.7911	0.0000	0.0000
K-3 (Reading)	146.5186	0.0000	0.0000	0.0400	5.8607	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	2.5600	0.0000	0.0000	6.0240	15.4214	0.0000	0.0000
MD-SC, A-SC, SID-SC	5.7000	0.0000	0.0000	5.9880	34.1316	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	1.3000	0.0000	0.0000	3.5950	4.6735	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	59.7450	0.0000	0.0000	0.2920	17.4455	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
G	0.8100	0.0000	0.0000	0.0070	0.0057	0.0000	0.0000
FRPL	206.8300	0.0000	0.0000	0.0220	4.5503	0.0000	0.0000
Group B - Add On Unweighted ADM	576.6572	0.0000	0.0000				
Total Unweighted Group B Add On			576.6572				
Group B - Add On Weighted ADM					91.6475	0.0000	0.0000
Total Weighted Group B Add On						91.6475	

**Oracle School District #2**  
**Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

**Calculation For Base Support Level**

		Non-AOI ADM		AOI-FI ADM		AOI-P1 ADM
Regular Education Weighted ADM		459.3136		0.0000		0.0000
Group B - Add On Weighted ADM	+	91.6475	+	0.0000	+	0.0000
Total ADM	=	550.9611	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	550.9611	=	0.0000	=	0.0000

Total Weighted ADM						550.961131
Base Level Amount (FY25)					x	\$5,013.00
Total Weighted ADM x Base Level Amount						\$2,761,968.15
Calculated Teachers Experience Index (FY24)	1.0717					
Applied Teachers Experience Index (FY25)					x	1.0717
(1.0000 or Calculated Teachers Experience Index)						
Pre-Adjusted Base Support Level						\$2,960,001.27

**Base Support Level Adjustments**

Audit Service Expense	+	\$20,143.00				
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				
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00				
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00				
Total Base Support Level Adjustments						\$20,143.00
Adjusted Base Support Level						\$2,980,144.27

Oracle School District #2  
Basic Calculations For Equalization Esistance

Is Small Isolated School District: Not Isolated

District Page: 3 of 5

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles

Eligible Students Transported (FY24)

Daily Route Miles Per Eligible Student (FY24)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

[Activity Trip Level Factor](#)

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY24)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY24)

FY25 Transportation Support Level (TSL)

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL) \$2,980,144.27

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Support Level (TSL) + \$425,922.64

**FY25 District Support Level (DSL) \$3,406,066.91**

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL) \$2,980,144.27

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Revenue Control Limit (TRCL) + \$693,844.21

**FY25 Revenue Control Limit (RCL) \$3,673,988.48**

**FY25 Lesser of DSL/RCL \$3,406,066.91**

Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL) \$693,844.21

Change:

FY25 TSL \$425,922.64

FY24 TSL - \$510,446.25

Difference: \$ \$0.00

Preliminary FY25 TRCL

\$693,844.21

120% of FY25 TRCL

\$511,107.17

FY25 Transportation Revenue Control Limit (TRCL)

**\$693,844.21**

District name Oracle School District #2

County PINAL

CTDnNumber 110302000

Version Revised #1

**Oracle School District #2**  
**Basic Calculations For Equalization Essistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

**District Additional Assistance (DAA) Calculations**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY24 District ADM	2.7750	344.6298	0.0000	166.1100	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$628.67</u>	x <u>\$0.00</u>	x <u>\$378.71</u>	
Preliminary DAA	= <u>\$1,524.72</u>	= <u>\$216,658.42</u>	= <u>\$0.00</u>	= <u>\$62,907.52</u>	<u>\$281,090.66</u>

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

**DAA Growth Factor**

FY24 District ADM	513.5148				
FY23 District ADM	/ <u>563.2267</u>				
FY25 Calculated DAA Growth Factor	= <u>0.9117</u>				
FY25 Applied DAA Growth Factor	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	

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

District DAA	<u>\$1,524.72</u>	<u>\$216,658.42</u>	<u>\$0.00</u>	<u>\$62,907.52</u>	<u>\$281,090.66</u>
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**DAA For High School Textbooks**

FY24 District High School ADM			0.0000		
Support Level Amount For Textbooks			x <u>\$84.93</u>		
DAA For High School Textbooks					<u>\$0.00</u>

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	<u>\$218,183.14</u>	<u>\$0.00</u>	<u>\$281,090.66</u>
Type 03 Transported 9-12		<u>\$62,907.52</u>	
	<u>\$6,744.08</u>	<u>\$0.00</u>	<u>\$6,744.08</u>
Total DAA Adjustments	<u>\$6,744.08</u>	<u>\$0.00</u>	<u>\$6,744.08</u>
Adjusted FY25 DAA Base Allocation	<u>\$224,927.22</u>	<u>\$62,907.52</u>	<u>\$287,834.74</u>



District name Oracle School District #2

County PINAL

CTDnNumber 110302000

Version Revised #1

**Oracle School District #2**  
**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>FY25 DSL/RCL Allocation</u>
PSD-8	459.3136	100.000000000000%	x \$3,406,066.91	\$3,406,066.91
9-12	0.0000	0.000000000000%	x \$3,406,066.91	\$0.00
<b>Total</b>	459.3136			<b>\$3,406,066.91</b>

<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9 - 12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$304,175,919.00	\$304,175,919.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
<b>Equalization Assessed Valuation</b>	<b>\$304,175,919.00</b>	<b>\$304,175,919.00</b>	
	/ 100	/ 100	
	\$3,041,759.19	\$3,041,759.19	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
<b>FY25 Qualifying Levy</b>	<b>\$4,845,522.39</b>	<b>\$4,845,522.39</b>	<b>\$9,691,044.78</b>

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$3,406,066.91	\$0.00	\$3,406,066.91
Adjusted CY DAA Base Allocation	+ \$224,927.22	+ \$62,907.52	+ \$287,834.74
<b>FY25 Equalization Base</b>	<b>\$3,630,994.13</b>	<b>\$62,907.52</b>	<b>\$3,693,901.65</b>
<b>FY25 Applied Qualifying Levy</b>	<b>- \$3,630,994.13</b>	<b>- \$62,907.52</b>	<b>- \$3,693,901.65</b>
<b>FY25 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>