



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed June 9, 2026
Adopted June 23, 2026
Revised

Date

District website link of posted budget cfsd16.org/91455_3

Signed _____
Signed _____

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 24, 2026
Date

Superintendent signature

Business Manager signature

Denise Bartlett

Lisa Taetle

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Lisa Taetle

Telephone: 520-209-7521

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Revenues and property taxation

Table with 2 columns: Description and Amount. Rows include Total budgeted revenues for fiscal year 2026 (\$80,000,000) and Estimated revenues by source for fiscal year 2027 (excluding property taxes) with sub-rows for Local, Intermediate, State, Federal, and TOTAL.

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

Table with 3 columns: Description, Prior FY 2026, and Est. Budget FY 2027. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

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

Table with 4 columns: Description, Budgeted expenditures, Budgeted carryforward, and Budget limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, and Total aggregate school district budget limit.

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

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2027 (budget year), Average salary of all teachers employed in FY 2026 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (optional):

Large empty rectangular box for comments on average salary calculation.

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2026	Budget FY 2027		
100 Regular Education											
1000 Instruction	1.	244.00	243.00	15,936,386	3,400,000	600,000	185,000	2,750	19,429,158	20,124,136	3.6%
2000 Support services											
2100 Students	2.	23.00	25.00	1,362,000	395,000	32,000	19,000	15,500	1,806,117	1,823,500	1.0%
2200 Instructional staff	3.	25.00	25.00	1,400,000	410,000	122,000	30,000	1,500	1,914,000	1,963,500	2.6%
2300 General administration	4.	5.00	5.00	565,000	140,000	150,000	2,000	15,400	847,250	872,400	3.0%
2400 School administration	5.	35.00	35.00	2,200,000	570,000	142,000	3,400	10,000	2,663,900	2,925,400	9.8%
2500 Central services	6.	18.25	18.25	1,300,000	345,000	467,000	35,000	80,000	2,258,000	2,227,000	-1.4%
2600 Operation & maintenance of plant	7.	25.00	23.00	1,060,000	354,000	3,400,000	1,300,000	500	6,083,500	6,114,500	0.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	0	0	19,000	17,900	19,000	6.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	11.	0.00	0.00	100,000	14,000	33,000	26,500	14,500	187,800	188,000	0.1%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	375.25	374.25	23,923,386	5,628,000	4,946,000	1,600,900	159,150	35,207,625	36,257,436	3.0%
200 and 300 Special education											
1000 Instruction	15.	52.00	52.00	2,750,000	785,000	440,000	10,000	4,000	3,883,000	3,989,000	2.7%
2000 Support services											
2100 Students	16.	8.29	8.50	540,000	157,000	7,500	0	0	701,300	704,500	0.5%
2200 Instructional staff	17.	2.00	2.00	174,510	47,461	22,000	1,400	325	238,751	245,696	2.9%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00	0.00	0	0	1,188	0	0	1,188	1,188	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	2,450	0	2,428	2,450	0.9%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	62.29	62.50	3,464,510	989,461	470,688	13,850	4,325	4,826,667	4,942,834	2.4%
400 Pupil transportation	25.	2.40	2.40	159,200	46,800	1,702,000	290,000	0	2,073,890	2,198,000	6.0%
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	2.60	2.40	158,708	54,040	1,500	500	0	215,837	214,748	-0.5%
Budgeted expenditures (lines 14, and 24-29)	30.	442.54	441.55	27,705,804	6,718,301	7,120,188	1,905,250	163,475	42,324,019	43,613,018	3.0%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								894,671	0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	442.54	441.55	27,705,804	6,718,301	7,120,188	1,905,250	163,475	43,218,690	43,613,018	0.9%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	4,101,667	4,128,834	1.
2. Gifted education	144,000	154,000	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	267,000	270,000	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	314,000	390,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	4,826,667	4,942,834	9.

10. IEP required pupil transportation costs coded within Program 400

87,660	92,920	10.
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Proposed ratios for special education
 (A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 24
 Staff-pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	48,725
All funds - federal	6330	0

FY 2027 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O fund for a performance pay component \$ -

Do not report budgeted amounts for the performance pay component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for food service (fund 001, function 3100) \$ 19,202
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a))

Fund 010 (CSF)

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

Instructions	Expenditures	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2026	Budget FY 2027	
1000 Instruction	1.	4,625,690	935,499	0	0	0	0	5,361,871	5,561,189	3.7%
2100 Support services - students	2.	371,741	75,181	0	0	0	0	405,499	446,922	10.2%
2200 Support services - instructional staff	3.	0	0	0	0		0	0	0	0.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services operations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Budgeted expenditures (lines 1-8)	9.	4,997,431	1,010,680	0	0	0	0	5,767,370	6,008,111	4.2%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							2,038,176	1,766,622	
Total budget limit expenditures (lines 10-11)	11.	4,997,431	1,010,680	0	0	0	0	7,805,546	7,774,733	-0.4%

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

Classroom Site Fund budget limit calculation

FY 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	7,805,546
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	5,762,604
Unexpended budget balance (line 12 minus 13)	14.	2,042,942
Interest earned in the Classroom Site Fund in FY 2026	15.	400,000
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	5,331,791
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	7,774,733

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions	Expenditures	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY 2026	Budget FY 2027	
1.	Unrestricted Capital Outlay override (1)	0	1,587,411	200,000	2,000,000	510,000	0	500,000	5,331,854	4,797,411	-10.0%
2.	Unrestricted Capital Outlay Fund 610 (6)	0	2,471,139		3,600,000			0	5,125,891	6,071,139	18.4%
3.	1000 Instruction	0	2,471,139		3,600,000			0	5,125,891	6,071,139	18.4%
3.	2000 Support services										
3.	2100, 2200 Students and instructional staff	0	80,480	5,500	50,000			0	138,586	135,980	-1.9%
4.	2300, 2400, 2500, 2900 Administration	0		285,000	170,000		0	0	455,237	455,000	-0.1%
5.	2600 Operation & maintenance of plant	0		300	60,000			0	203,101	60,300	-70.3%
6.	2700 Student transportation	0		7,000	5,000			0	17,000	12,000	-29.4%
7.	3000 Operation of noninstructional services (5)	0		0	26,798			0	29,894	26,798	-10.4%
8.	4000 Facilities acquisition and construction	0		0	0			300,000	736,113	300,000	-59.2%
9.	5000 Debt service					791,997	19,073		1,219,072	811,070	-33.5%
10.	Budgeted expenditures (lines 2-9)	0	2,551,619	297,800	3,911,798	791,997	19,073	300,000	7,924,894	7,872,287	-0.7%
11.	Maintained for spending after FY 2027 (budgeted carryforward)								3,500,000	3,500,000	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	2,551,619	297,800	3,911,798	791,997	19,073	300,000	11,424,894	11,372,287	-0.5%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay override line 1 above must be included in the appropriate individual line items for fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 26,798

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	<u>\$ 80,480</u>
6642 Textbooks	<u>150,000</u>
6643 Instructional aids	<u>300,000</u>
673X Furniture and equipment	<u>1,200,000</u>
673X Vehicles	<u>0</u>
673X Tech hardware & software	<u>1,600,000</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 \$ 3,465,000.

(4) Includes interest on Capital Equity Fund loans of \$ -, interest on leases of \$ -, and interest on bonds of \$ 1,905,250.

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

Instructions Expenditures	Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
	Total fund expenditures	1.	7,924,894	7,872,287	12,709,196	5,746,000	0	0	0	0
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	87,728	91,237	0	0	0	0	2.
6200 Employee benefits	3.	0	0	23,896	24,536	0	0	0	0	3.
6450 Construction services	4.	736,113	300,000	3,750,000	5,630,227	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.	277,800	297,800	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	1,200,000	1,200,000	1,804	0	0	0	0	0	8.
673X Vehicles	9.	196,000	0	3,001,114	0	0	0	0	0	9.
673X Technology hardware & software	10.	1,200,000	1,600,000	40,356	0	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	1,200,000	791,000	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	19,072	19,073	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	4,828,985	4,207,873	6,904,898	5,746,000	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	0	3,750,000	5,630,227			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	4,828,985	4,207,873	3,154,898	115,773	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	4,828,985	4,207,873	6,904,898	5,746,000	0	0	0	0	17.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2027 \$ -

**Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)**

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 34,995,257	\$ 34,995,257	\$ 0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 2,840,201		
(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,840,201	1,205,808	1,634,393
*3. FY 2027 override authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, calculation of maximum override for a district no longer eligible for a small school adjustment, line 6 and calculation of small school adjustment phase down limit, line 6)			
(a) Maintenance and Operation		4,706,044	
(b) Unrestricted Capital Outlay			2,000,000
(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		75,000	
(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)		2,283,959	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint career and technical education and vocational education center (A.R.S. §15-910.01)			
* (f) FY 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance adjustment			
(e) ADM/Transportation audit adjustment			
(f) Other:		346,950	
10. FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 43,613,018	
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)			\$ 3,634,393

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

Instructions

**Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$ <u>11,424,894</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	\$ <u>11,424,894</u>
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$ <u>11,424,894</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>11,424,894</u>
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,967,000</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>7,457,894</u>
8. Interest earned in Fund 610 in FY 2026	\$ <u>280,000</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior year over expenditures/resolutions:	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ <u>3,634,393</u>
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>11,372,287</u></u>

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

**Supplement to School District Annual Expenditure Budget for Districts that Budget for English Language Learners
(A.R.S. §§15-756.04 and 15-756.11)**

Instructions English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.45	0.45	17,467	3,533	0	0	0	21,370	21,000	-1.7%
2000 Support services											
2100 Students	2.	0.00	0.00						0	0	0.0%
2200 Instructional staff	3.	0.00	0.00						0	0	0.0%
2300 General administration	4.	0.00	0.00						0	0	0.0%
2400 School administration	5.	0.00	0.00						0	0	0.0%
2500 Central services	6.	0.00	0.00						0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00	0.00						0	0	0.0%
2700 Student transportation	8.	0.00	0.00						0	0	0.0%
2900 Other	9.	0.00	0.00						0	0	0.0%
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.45	0.45	17,467	3,533	0	0	0	21,370	21,000	-1.7%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0.00						0	0	0.0%
2000 Support services											
2100 Students	12.	0.00	0.00						0	0	0.0%
2200 Instructional staff	13.	0.00	0.00						0	0	0.0%
2300 General administration	14.	0.00	0.00						0	0	0.0%
2400 School administration	15.	0.00	0.00						0	0	0.0%
2500 Central services	16.	0.00	0.00						0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00	0.00						0	0	0.0%
2700 Student transportation	18.	0.00	0.00						0	0	0.0%
2900 Other	19.	0.00	0.00						0	0	0.0%
Total (lines 11-19) (to Budget, Page 6, Other funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of
adopted by the Governing Board on,
Lisa Taetle

Catalina Foothills Unified School District, Pima County for fiscal year 2027 was officially
June 23, 2026, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District office, telephone 520-209-7521 during normal business hours.

President of the Governing Board

Instructions

1. Average daily membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)	67,596
Attending	4,758,4741	4,708,6165	4,627,0000	2. Average salary of all teachers employed in FY 2026 (prior year)	66,387
				3. Increase in average teacher salary from the prior year	1,209
2. Tax rates:		Prior FY		Est. Budget FY	4. Percentage increase
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.1410		3.0531	
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		1.5125		1.4757	
3. Budgeted expenditures and budget limits:		Budgeted	Budgeted	Budget limit	
		expenditures	carryforward		
Maintenance & Operation Fund		43,613,018	0	43,613,018	
Classroom Site Fund		6,008,111	1,766,622	7,774,733	
Unrestricted Capital Outlay Fund		7,872,287	3,500,000	11,372,287	

Comments on average salary calculation (optional):

	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	18,676,398	19,336,386	752,760	787,750	19,429,158	20,124,136	3.6%
2000 Support services							
2100 Students	1,740,000	1,757,000	66,117	66,500	1,806,117	1,823,500	1.0%
2200 Instructional staff	1,803,000	1,810,000	111,000	153,500	1,914,000	1,963,500	2.6%
2300, 2400, 2500 Administration	4,995,000	5,120,000	774,150	904,800	5,769,150	6,024,800	4.4%
2600 Oper./maint. of plant	1,383,000	1,414,000	4,700,500	4,700,500	6,083,500	6,114,500	0.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	17,900	19,000	17,900	19,000	6.1%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	112,700	114,000	75,100	74,000	187,800	188,000	0.1%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	28,710,098	29,551,386	6,497,527	6,706,050	35,207,625	36,257,436	3.0%
200 and 300 Special education							
1000 Instruction	3,433,000	3,535,000	450,000	454,000	3,883,000	3,989,000	2.7%
2000 Support services							
2100 Students	693,000	697,000	8,300	7,500	701,300	704,500	0.5%
2200 Instructional staff	214,026	221,971	24,725	23,725	238,751	245,696	2.9%
2300, 2400, 2500 Administration	0	0	1,188	1,188	1,188	1,188	0.0%
2600 Oper./maint. of plant	0	0	2,428	2,450	2,428	2,450	0.9%
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	4,340,026	4,453,971	486,641	488,863	4,826,667	4,942,834	2.4%
400 Pupil transportation	197,890	206,000	1,876,000	1,992,000	2,073,890	2,198,000	6.0%
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	213,461	212,748	2,376	2,000	215,837	214,748	-0.5%
Budgeted expenditures	33,461,475	34,424,105	8,862,544	9,188,913	42,324,019	43,613,018	3.0%
Maintained for spending after FY 2027 (budgeted carryforward)					894,671	0	
Total budget limit expenditures	33,461,475	34,424,105	8,862,544	9,188,913	43,218,690	43,613,018	0.9%

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	42,324,019	43,613,018	1,288,999	3.0%
Instructional Improvement	627,136	560,218	(66,918)	-10.7%
English Language Learner	21,370	21,000	(370)	-1.7%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,767,370	6,008,111	240,741	4.2%
Federal Projects	1,698,768	1,682,558	(16,210)	-1.0%
State Projects	425,516	428,746	3,230	0.8%
Unrestricted Capital Outlay	7,924,894	7,872,287	(52,607)	-0.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	5,165,823	5,370,250	204,427	4.0%
School Plant Fund	180,773	175,000	(5,773)	-3.2%
Auxiliary Operations	1,300,000	1,100,000	(200,000)	-15.4%
Bond Building	12,709,196	5,746,000	(6,963,196)	-54.8%
Food Service	2,025,000	2,050,000	25,000	1.2%
Other	18,843,500	17,065,500	(1,778,000)	-9.4%

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	4,101,667	4,128,834
Gifted education	144,000	154,000
Remedial education	0	0
ELL incremental costs	267,000	270,000
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	314,000	390,000
Total	4,826,667	4,942,834

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	1	20	21	1 to 220
Teachers	2	281	283	1 to 16
Other	1	35	36	1 to 129
Subtotal	4	336	340	1 to 14
Classified --				
Managers, supervisors, directors	1	8	9	1 to 514
Teachers aides	0	63	63	1 to 73
Other	1	92	93	1 to 50
Subtotal	2	163	165	1 to 28
Total	6	499	505	1 to 9
Special education --				
Teacher	0	24	24	1 to 24
Staff	0	42	42	1 to 10

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

	Funds														Total all funds		
	General			Capital projects				Special revenue			Debt Service	Permanent	Enterprise	Internal Services			
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter																	
1. FY 2025 final ending fund balance	10,430,321	10,759,537	810,862	0	12,829,196	1,347	1,949	2,391,421	739,723	6,401,808	2,433,288	0	0	3,581	46,803,033		
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.																	
2. FY 2026 activity, year-to-date and estimated through June 30																	
(a) FY 2026 revenues and other financing sources	31,514,482	2,436,377	1,520,982	0	0	0	10,056,359	5,484,222	1,832,157	8,113,745	4,632,989	0	0	0	65,591,313		
(b) FY 2026 expenditures and other financing uses	33,891,806	3,967,000	1,574,314	0	6,962,843	0	10,056,359	5,762,604	1,969,191	10,469,490	1,699,873	0	0	0	76,353,480		
3. Estimated FY 2026 ending fund balance	8,052,997	9,228,914	757,530	0	5,866,353	1,347	1,949	2,113,039	602,689	4,046,063	5,366,404	0	0	3,581	36,040,866		
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(b) Restricted	0	2,797,411	0	0	5,866,353	0	0	2,113,039	602,689	0	5,366,404	0	0	0	16,745,896		
(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	8,052,997	6,431,503	757,530	0	0	1,347	0	0	0	4,046,063	0	0	0	3,581	19,293,021		
(f) Total (amount must agree to line 3 above)	8,052,997	9,228,914	757,530	0	5,866,353	1,347	0	2,113,039	602,689	4,046,063	5,366,404	0	0	3,581	36,040,866		
4. FY 2026 estimated ending fund balance details and planned uses																	
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(b) Fund balance exceeding budget capacity in budget controlled funds	5,769,038	1,491,020		0												7,260,058	
(c) Planned to be spent in FY 2027	2,283,959	4,237,894	358,272	0	5,866,353	0	1,949	346,417	400,000	1,340,609				3,581	14,839,034		
(d) Maintained for spending after FY 2027	0	3,500,000	399,258	0	0	1,347	0	1,766,622	202,689	2,705,454	5,366,404	0	0	0	13,941,774		
(e) Total (amount must agree to line 3 above)	8,052,997	9,228,914	757,530	0	5,866,353	1,347	1,949	2,113,039	602,689	4,046,063	5,366,404	0	0	3,581	36,040,866		

B. Comments (optional)

None.