

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

| Expenditures | | FTE | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | % Increase/ Decrease |
|--|-----|-------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|-------------------------|
| | | Prior FY | Budget FY | | | | | | Prior FY 2025 | Budget FY 2026 | |
| 100 Regular Education | | | | | | | | | | | |
| 1000 Instruction | 1. | 99.00 | 99.00 | 4,989,218 | 1,670,004 | 595,313 | 131,180 | 0 | 7,385,715 | 7,385,715 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 2. | 10.50 | 10.50 | 588,033 | 171,456 | 0 | 3,011 | 0 | 762,500 | 762,500 | 0.0% |
| 2200 Instructional Staff | 3. | 11.20 | 11.20 | 624,537 | 185,192 | 17,900 | 4,420 | 0 | 832,049 | 832,049 | 0.0% |
| 2300 General Administration | 4. | 4.00 | 4.00 | 535,668 | 157,274 | 73,715 | 4,250 | 1,504 | 866,829 | 772,411 | -10.9% |
| 2400 School Administration | 5. | 12.00 | 12.00 | 617,161 | 213,029 | 130,251 | 541 | 0 | 1,160,982 | 960,982 | -17.2% |
| 2500 Central Services | 6. | 4.00 | 4.00 | 236,455 | 87,396 | 124,145 | 20,544 | 3,173 | 471,713 | 471,713 | 0.0% |
| 2600 Operation & Maintenance of Plant | 7. | 23.50 | 23.50 | 473,429 | 327,188 | 500,000 | 300,000 | 1,675 | 3,887,962 | 1,602,292 | -58.8% |
| 2900 Other | 8. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services | 9. | 0.50 | 0.50 | 30,450 | 9,999 | 0 | 18,321 | 0 | 58,770 | 58,770 | 0.0% |
| 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 | 12,000 | 8,000 | 0 | 0 | 0 | 20,000 | 20,000 | 0.0% |
| 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. | 164.70 | 164.70 | 8,106,951 | 2,829,538 | 1,441,324 | 482,267 | 6,352 | 15,446,520 | 12,866,432 | -16.7% |
| 200 and 300 Special Education | | | | | | | | | | | |
| 1000 Instruction | 15. | 33.50 | 33.50 | 1,213,973 | 349,267 | 210,119 | 4,917 | 0 | 1,778,276 | 1,778,276 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 16. | 11.55 | 11.55 | 808,254 | 212,668 | 544,422 | 0 | 0 | 1,565,344 | 1,565,344 | 0.0% |
| 2200 Instructional Staff | 17. | 0.00 | 0.00 | 5,738 | 1,863 | 900 | 0 | 0 | 8,501 | 8,501 | 0.0% |
| 2300 General Administration | 18. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2400 School Administration | 19. | 1.80 | 1.80 | 88,397 | 23,636 | 15,650 | 0 | 0 | 127,683 | 127,683 | 0.0% |
| 2500 Central Services | 20. | 0.00 | 0.00 | 0 | 0 | 5,590 | 0 | 0 | 5,590 | 5,590 | 0.0% |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2900 Other | 22. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Operation of Noninstructional Services | 23. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Subtotal (lines 15-23) | 24. | 46.85 | 46.85 | 2,116,362 | 587,434 | 776,681 | 4,917 | 0 | 3,485,394 | 3,485,394 | 0.0% |
| 400 Pupil Transportation | 25. | 11.75 | 11.75 | 538,239 | 123,028 | 150,000 | 127,909 | 0 | 939,176 | 939,176 | 0.0% |
| 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. | 3.00 | 3.00 | 128,322 | 34,648 | 0 | 0 | 0 | 162,970 | 162,970 | 0.0% |
| Budgeted expenditures (lines 14, and 24-29) | 30. | 226.30 | 226.30 | 10,889,874 | 3,574,648 | 2,368,005 | 615,093 | 6,352 | 20,034,060 | 17,453,972 | -12.9% |
| Maintained for spending after FY 2026 (budgeted carryforward) | 31. | | | | | | | | | 0 | |
| Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10) | 32. | 226.30 | 226.30 | 10,889,874 | 3,574,648 | 2,368,005 | 615,093 | 6,352 | 20,034,060 | 17,453,972 | -12.9% |

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

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 | 3,260,029 | 3,260,029 | 1. |
| 2. Gifted Education | 225,365 | 225,365 | 2. |
| 3. Remedial Education | 0 | 0 | 3. |
| 4. ELL Incremental Costs | 0 | 0 | 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) | 0 | 0 | 8. |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1) | 3,485,394 | 3,485,394 | 9. |
| 10. IEP required pupil transportation costs coded within Program 400 | 107,121 | 107,121 | 10. |

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 8
 Staff-Pupil 1 to 6

Expenditures budgeted for audit services

| | | |
|-----------------------|-------------|----------|
| M&O Fund - Nonfederal | 6350 | 45,150 |
| All Funds - Federal | 6330 | <u>0</u> |

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

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

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 60,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

| Expenditures | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Debt service and miscellaneous 6800 | Totals | | % Increase/ Decrease |
|---|-----|------------------|---------------------------|--|------------------|------------------|---|------------------|-------------------|----------------------------|
| | | | | | | | | Prior FY 2025 | Budget FY 2026 | |
| 1000 Instruction | 1. | 4,158,841 | 1,952,968 | | | | | 5,325,200 | 6,111,809 | 14.8% |
| 2100 Support services - students | 2. | | | | | | | 0 | 0 | 0.0% |
| 2200 Support services - instructional staff | 3. | | | | | | | 0 | 0 | 0.0% |
| 2300 Support services - general administration | 4. | | | | | | | 0 | 0 | 0.0% |
| 2500 Central services | 5. | | | | | | | 0 | 0 | 0.0% |
| 3300 Community services Oerations | 6. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities acquisition and construction | 7. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt service | 8. | | | | | | | 0 | 0 | 0.0% |
| Budgeted expenditures (lines 1-8) | 9. | 4,158,841 | 1,952,968 | 0 | 0 | 0 | 0 | 5,325,200 | 6,111,809 | 14.8% |
| Maintained for spending after FY 2026 (budgeted carryforward) | 10. | | | | | | | | 0 | 0.0% |
| Total budget limit expenditures (lines 10-11) | 11. | 4,158,841 | 1,952,968 | 0 | 0 | 0 | 0 | 5,325,200 | 6,111,809 | 14.8% |

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

Classroom Site Fund Budget Limit Calculation

| | | |
|--|-----|-----------|
| FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16) | 12. | 5,325,200 |
| FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 13. | 1,109,160 |
| Unexpended Budget Balance (line 12 minus 13) | 14. | 4,216,040 |
| Interest earned in the Classroom Site Fund in FY 2025 | 15. | 110,755 |
| FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842 | 16. | 1,785,014 |
| Adjustments to FY 2026 Classroom Site Fund Budget Limit (1) | 17. | |
| FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2) | 18. | 6,111,809 |

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

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

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

| Expenditures | | Rentals 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 2025 | Budget FY 2026 | |
| Unrestricted Capital Outlay Override (1) | 1. | 0 | 887,280 | 59,725 | 452,995 | 0 | 0 | 0 | 1,400,000 | 1,400,000 | 0.0% |
| Unrestricted Capital Outlay Fund 610 (6) | | | | | | | | | | | |
| 1000 Instruction | 2. | 0 | 1,400,000 | | 199,000 | | | 0 | 1,598,382 | 1,599,000 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | 0 | 10,000 | 35,000 | 340,000 | | | 0 | 382,397 | 385,000 | 0.7% |
| 2300, 2400, 2500, 2900 Administration | 4. | 0 | | 137,000 | 400,000 | | 0 | 0 | 791,970 | 537,000 | -32.2% |
| 2600 Operation & Maintenance of Plant | 5. | 15,000 | | 15,000 | 400,000 | | | 0 | 799,459 | 430,000 | -46.2% |
| 2700 Student Transportation | 6. | 0 | | 6,000 | 27,760 | | | 0 | 8,078 | 33,760 | 317.9% |
| 3000 Operation of Noninstructional Services (5) | 7. | 0 | | 0 | 15,000 | | | 0 | 12,366 | 15,000 | 21.3% |
| 4000 Facilities Acquisition and Construction | 8. | 0 | | 0 | 0 | | | 0 | 780,947 | 0 | -100.0% |
| 5000 Debt Service | 9. | | | | | 10,000 | 5,000 | | 15,000 | 15,000 | 0.0% |
| Budgeted expenditures (lines 2-9) | 10. | 15,000 | 1,410,000 | 193,000 | 1,381,760 | 10,000 | 5,000 | 0 | 4,388,599 | 3,014,760 | -31.3% |
| Maintained for spending after FY 2026 (budgeted carryforward) | 11. | | | | | | | | | 0 | |
| Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12) | 12. | 15,000 | 1,410,000 | 193,000 | 1,381,760 | 10,000 | 5,000 | 0 | 4,388,599 | 3,014,760 | -31.3% |

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)]

\$ 15,000

(2) Detail by object code:

| | Unrestricted Capital Outlay |
|-------------------------------|-----------------------------|
| 6641 Library Books | \$ <u>15,000</u> |
| 6642 Textbooks | <u>750,000</u> |
| 6643 Instructional Aids | <u>650,000</u> |
| 673X Furniture and Equipment | <u>400,000</u> |
| 673X Vehicles | <u>85,000</u> |
| 673X Tech Hardware & Software | <u>896,760</u> |

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

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ -, principal on leases of \$ -, and principal on bonds of \$ -.

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

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

| Expenditures | | Unrestricted Capital Outlay | | Bond Building | | New School Facilities | | Adjacent Ways | | |
|---|-----|-----------------------------|-----------|---------------|------------|-----------------------|-----------|---------------|-----------|-----|
| | | Fund 610 | | Fund 630 | | Fund 695 | | Fund 620 (2) | | |
| | | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | |
| Total Fund Expenditures | 1. | 4,388,599 | 3,014,760 | 4,423,263 | 18,392,868 | 0 | 0 | 0 | 28,575 | 1. |
| Select Object Codes Detail (1) | | | | | | | | | | |
| 6150 Classified Salaries | 2. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2. |
| 6200 Employee Benefits | 3. | 0 | 837,052 | 0 | 0 | 0 | 0 | 0 | 0 | 3. |
| 6450 Construction Services | 4. | 780,948 | 780,948 | 235,078 | 17,000,000 | 0 | 0 | 162,835 | 28,575 | 4. |
| 6655 Short-term Noninstructional Software Subscription | 5. | | 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. | 742,864 | 400,000 | 128,089 | 392,868 | 0 | 0 | 0 | 0 | 8. |
| 673X Vehicles | 9. | 0 | 85,000 | 560,570 | 1,000,000 | 0 | 0 | 0 | 0 | 9. |
| 673X Technology Hardware & Software | 10. | 1,155,264 | 896,760 | 1,603,127 | 0 | 0 | 0 | 0 | 0 | 10. |
| 6831, 6832, 6833 Redemption of Principal | 11. | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 11. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 12. | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 12. |
| Total (lines 2-12) | 13. | 2,694,076 | 3,014,760 | 2,526,864 | 18,392,868 | 0 | 0 | 162,835 | 28,575 | 13. |
| Total amounts reported on lines 2-12 above for: | | | | | | | | | | |
| Renovation | 14. | 780,948 | 837,052 | 235,078 | 7,000,000 | | | 0 | 0 | 14. |
| New Construction | 15. | 0 | 0 | 0 | 10,000,000 | 0 | 0 | 0 | 0 | 15. |
| Other | 16. | 1,913,128 | 2,177,708 | 2,291,786 | 1,392,868 | 0 | 0 | 162,835 | 28,575 | 16. |
| Total (lines 14-16, must equal line 13) | 17. | 2,694,076 | 3,014,760 | 2,526,864 | 18,392,868 | 0 | 0 | 162,835 | 28,575 | 17. |

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

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

Special projects

Federal projects FTE & expenditures

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

| FTE | | Total all functions | |
|----------|-----------|---------------------|-----------|
| Prior FY | Budget FY | Prior FY | Budget FY |
| 18.50 | 18.50 | 2,627,985 | 2,627,985 |
| 0.40 | 0.40 | 328,642 | 328,642 |
| 1.00 | 1.00 | 196,899 | 196,899 |
| 0.00 | 0.00 | 0 | 0 |
| 1.00 | 1.00 | 170,257 | 170,257 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 11.00 | 11.00 | 817,267 | 817,267 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 802,694 | 802,694 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 2,215 | 2,215 |
| 0.00 | 0.00 | 0 | 0 |
| 48.50 | 0.00 | 153,881 | 153,881 |
| 0.00 | 48.50 | 0 | 0 |
| 80.40 | 80.40 | 5,099,840 | 5,099,840 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 779,808 | 779,808 |
| 0.00 | 0.00 | 779,808 | 779,808 |
| 80.40 | 80.40 | 5,879,648 | 5,879,648 |

| | Prior FY | Budget FY |
|--|----------|-----------|
| | 0 | 0 |
| | 562,629 | 355,478 |
| | 0 | 0 |
| | 215,000 | 200,000 |
| | 777,629 | 555,478 |

Other funds expenditures

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other _____

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 901

| | Prior FY | Budget FY | |
|-----------|----------|-----------|-----|
| 0 | | | 1. |
| 84,172 | | 84,172 | 2. |
| 0 | | 0 | 3. |
| 1,123,289 | | 1,123,289 | 4. |
| 3,658,444 | | 3,658,444 | 5. |
| 117,191 | | 117,191 | 6. |
| 19,583 | | 19,583 | 7. |
| 0 | | 0 | 8. |
| 373,373 | | 373,373 | 9. |
| 163,553 | | 163,553 | 10. |
| 0 | | 0 | 11. |
| 1,206 | | 1,206 | 12. |
| 0 | | 0 | 13. |
| 387,320 | | 387,320 | 14. |
| 17,227 | | 17,227 | 15. |
| 33,343 | | 33,343 | 16. |
| 1,222,057 | | 1,222,057 | 17. |
| 18,694 | | 18,694 | 18. |
| 0 | | 0 | 19. |
| 25,212 | | 25,212 | 20. |
| 0 | | 0 | 21. |
| 2,590 | | 2,590 | 22. |
| 0 | | 0 | 23. |
| 0 | | 0 | 24. |
| 0 | | 0 | 25. |
| 0 | | 0 | 26. |
| 0 | | 0 | 27. |
| 46,742 | | 46,742 | 28. |
| 0 | | 0 | 29. |
| 1,040,129 | | 1,040,129 | 30. |
| 3,000,000 | | 3,000,000 | 31. |
| 0 | | 0 | 32. |
| 42,409 | | 42,409 | 33. |
| 872,022 | | 872,022 | 34. |

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

\$ -

**Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)**

| | | <u>A.</u> | <u>B.</u> |
|---|---------------|----------------------|-----------------------|
| | | <u>Maintenance</u> | <u>Unrestricted</u> |
| | | <u>and Operation</u> | <u>Capital Outlay</u> |
| *1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple | \$ 15,068,663 | \$ 15,068,663 | \$ 0 |
| *2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4) | \$ 1,004,065 | | |
| (b) DAA Adjustment (from BSA55 tab, page 4) | \$ 0 | | |
| (c) Total DAA (line 2.a plus 2.b) | \$ 1,004,065 | 0 | 1,004,065 |
| *3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6) | | | |
| (a) Maintenance and Operation | | 2,260,299 | |
| (b) Unrestricted Capital Outlay | | | 1,400,000 |
| (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 | | | |
| (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) | | 125,010 | |
| (c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) | | | |
| (d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3) | | | |
| * (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | | | |
| * (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920) | | 0 | |
| (g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214) | | | |
| * (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947) | | | |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable. | | | |
| (a) Prior Year Over Expenditures/Resolutions: | | | |
| (b) Decrease for Transfer from M&O to Energy and Water Savings Fund | | | |
| (c) Increase for Energy and Water Savings Fund Transfer to M&O | | | |
| (d) Noncompliance Adjustment | | | |
| (e) ADM/Transportation Audit Adjustment | | | |
| (f) Other: | | | |
| 10. FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount) | | \$ 17,453,972 | |
| 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) | | | \$ 2,404,065 |

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

District name

Balsz Elementary School District #31

County

Maricopa

CTD number

070431000

Version

Proposed

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

Unrestricted Capital Budget Limit

| | |
|--|--------------------------------|
| 1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12) | \$ <u>4,388,599</u> |
| 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) | \$ <u> </u> |
| 3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2) | \$ <u>4,388,599</u> |
| 4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10) | \$ <u>4,388,599</u> |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2 | \$ <u>4,388,599</u> |
| 6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>3,822,265</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>566,334</u> |
| 8. Interest Earned in Fund 610 in FY 2025 | \$ <u>44,361</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 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: | \$ <u>0</u> |
| _____ | \$ <u>0</u> |
| (b) ADM/Transportation Audit Adjustment | \$ <u>0</u> |
| (c) Other: _____ | \$ <u>0</u> |
| 11. Amount to be used for capital expenditures (from page 7, line 11) | \$ <u>2,404,065</u> |
| 12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1) | \$ <u><u>3,014,760</u></u> |

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

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

| English Language Learners Supplement | FTE | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Other 6800 | Totals | | % Increase/ Decrease |
|---|-------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|---------------------|----------------------|-------------------------|
| | Prior FY | Budget FY | | | | | | | Prior FY 2025 | Budget FY 2026 | |
| Expenditures | | | | | | | | | | | |
| English Language Learner Fund 071 (A.R.S. §15-756.04) | | | | | | | | | | | |
| 1000 Instruction | 1. | 1.10 | 66,277 | 17,895 | 0 | 0 | | 0 | 84,172 | 84,172 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 2. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 3. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2300 General Administration | 4. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2400 School Administration | 5. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2500 Central Services | 6. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 7. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2700 Student Transportation | 8. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2900 Other | 9. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| Total (lines 1-9) (to Budget, page 6, Other Funds, line 2) | 10. | 1.10 | 66,277 | 17,895 | 0 | 0 | | 0 | 84,172 | 84,172 | 0.0% |
| Compensatory Instruction Fund 072 (A.R.S. §15-756.11) | | | | | | | | | | | |
| 1000 Instruction | 11. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 13. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2300 General Administration | 14. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2400 School Administration | 15. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2500 Central Services | 16. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 17. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2700 Student Transportation | 18. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| 2900 Other | 19. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |
| Total (lines 11-19) (to Budget, page 6, Other Funds, line 3) | 20. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0.0% |

Summary of School District Proposed Expenditure Budget

CTD number 070431000
Version Proposed

I certify that the budget of Balsz Elementary School District, Maricopa County for fiscal year 2026 was officially proposed by the Governing Board on, June 10, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Aracely Soto at the District Office, telephone 602 629-6460 during normal business hours.

President of the Governing Board

| | | | | | |
|---|-----------------|------------------------------|------------------------------|---|------------|
| 1. Average Daily Membership: | | Prior year | Budget year | 4. Average teacher salaries (A.R.S. §15-903.E) | |
| | 2024 ADM | 2025 ADM | 2026 ADM | 1. Average salary of all teachers employed in FY 2026 (budget year) | 55,095,613 |
| Attending | 1,959,6996 | 1,935,6654 | 1,896,9954 | 2. Average salary of all teachers employed in FY 2025 (prior year) | 54,015,307 |
| | | | | 3. Increase in average teacher salary from the prior year | 1,080,306 |
| | | | | 4. Percentage increase | 2% |
| 2. Tax Rates: | | Prior FY | Est. Budget FY | Comments on average salary calculation (Optional): | |
| Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate) | | 1.7089 | 1.8000 | | |
| Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | | 1.6135 | 1.6340 | | |
| 3. Budgeted expenditures and Budget Limits: | | Budgeted Expenditures | Budgeted Carryforward | Budget Limit | |
| Maintenance & Operation Fund | | 17,453,972 | 0 | 17,453,972 | |
| Classroom Site Fund | | 6,111,809 | 0 | 6,111,809 | |
| Unrestricted Capital Outlay Fund | | 3,014,760 | 0 | 3,014,760 | |

| | 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 | 6,659,222 | 6,659,222 | 726,493 | 726,493 | 7,385,715 | 7,385,715 | 0.0% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 759,489 | 759,489 | 3,011 | 3,011 | 762,500 | 762,500 | 0.0% |
| 2200 Instructional Staff | 809,729 | 809,729 | 22,320 | 22,320 | 832,049 | 832,049 | 0.0% |
| 2300, 2400, 2500 Administration | 2,141,401 | 1,846,983 | 358,123 | 358,123 | 2,499,524 | 2,205,106 | -11.8% |
| 2600 Oper./Maint. of Plant | 1,300,617 | 800,617 | 2,587,345 | 801,675 | 3,887,962 | 1,602,292 | -58.8% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 40,449 | 40,449 | 18,321 | 18,321 | 58,770 | 58,770 | 0.0% |
| 610 School-Sponsored Cocurric. Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 620 School-Sponsored Athletics | 20,000 | 20,000 | 0 | 0 | 20,000 | 20,000 | 0.0% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 11,730,907 | 10,936,489 | 3,715,613 | 1,929,943 | 15,446,520 | 12,866,432 | -16.7% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 1,563,240 | 1,563,240 | 215,036 | 215,036 | 1,778,276 | 1,778,276 | 0.0% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 1,020,922 | 1,020,922 | 544,422 | 544,422 | 1,565,344 | 1,565,344 | 0.0% |
| 2200 Instructional Staff | 7,601 | 7,601 | 900 | 900 | 8,501 | 8,501 | 0.0% |
| 2300, 2400, 2500 Administration | 112,033 | 112,033 | 21,240 | 21,240 | 133,273 | 133,273 | 0.0% |
| 2600 Oper./Maint. of Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Special Education Subsection Subtotal | 2,703,796 | 2,703,796 | 781,598 | 781,598 | 3,485,394 | 3,485,394 | 0.0% |
| 400 Pupil Transportation | 523,758 | 661,267 | 415,418 | 277,909 | 939,176 | 939,176 | 0.0% |
| 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 | 162,970 | 162,970 | 0 | 0 | 162,970 | 162,970 | 0.0% |
| Budgeted Expenditures | 15,121,431 | 14,464,522 | 4,912,629 | 2,989,450 | 20,034,060 | 17,453,972 | -12.9% |