



FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed June 24, 2025
Adopted July 8, 2025
Revised

Date

District website link of posted budget https://www.kyrene.org/about-kyrene/budget/financial-data

Signed

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 9, 2025
Date

Superintendent signature

Business Manager signature

Laura Toenjes
Superintendent name (typed name)

Chris Herrmann
Business Manager name (typed name)

District contact employee: Chris Herrmann

Telephone: 480-541-1120 Email: cherrmann@kyrene.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	79,032,286
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ 13,906,549
Intermediate	2000	\$ 264,314
State	3000	\$ 73,039,602
Federal	4000	\$ 7,997,821
TOTAL		\$ 95,208,286

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	1.7433	1.6248
Secondary Tax Rates:		
M&O Override	0.5750	0.5151
Special Program Override	0.0000	0.0000
Capital Override	0.2538	0.3002
Class A Bonds	0.0683	0.1888
Class B Bonds	0.8765	0.6527
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	1.7736	1.6568

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 118,186,085	\$ 14,564,179	\$ 132,750,264
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 15,509,646	\$ 13,433,040	\$ 28,942,686
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 11,165,516
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 172,858,466

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 58,721
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 58,140
3. Increase in average teacher salary from the prior year	\$ 581
4. Percentage increase	1%

The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on a teachers's base salary, not including stipends, performance contracts, or other payouts.

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

District name Kyrene Elementary School District #28				County Maricopa		CTD number 070428000		Version		Adopted		
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.	586.76	531.31	33,172,447	10,455,325	2,383,322	504,719	48,372	56,927,506	46,564,185	-18.2%	
2000 Support Services												
2100 Students	2.	84.48	71.53	3,039,212	1,113,991	21,400	5,000	150	5,370,643	4,179,753	-22.2%	
2200 Instructional Staff	3.	55.04	56.51	3,781,067	1,160,711	30,500	58,000	17,100	5,124,410	5,047,378	-1.5%	
2300 General Administration	4.	5.00	4.00	466,886	171,989	531,613	6,000	30,430	1,594,431	1,206,918	-24.3%	
2400 School Administration	5.	65.00	63.00	5,323,369	1,425,824	100,561	41,000	0	7,150,360	6,890,754	-3.6%	
2500 Central Services	6.	30.13	29.13	2,315,220	686,721	995,725	63,500	41,700	4,403,634	4,102,866	-6.8%	
2600 Operation & Maintenance of Plant	7.	59.50	51.35	2,404,171	850,008	7,022,997	4,632,772	43,050	18,070,043	14,952,998	-17.2%	
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	6,081	1,241	156,032	6,200	0	182,018	169,554	-6.8%	
610 School-Sponsored Cocurricular Activities												
620 School-Sponsored Athletics	11.	0.00	0.00	42,160	8,498	0	0	0	246,652	50,658	-79.5%	
630 Other Instructional Programs	12.	0.00	0.00	3,706	757	0	0	0	10,129	4,463	-55.9%	
700, 800, 900 Other Programs	13.	0.00	0.00	140,896	28,776	0	0	0	245,283	169,672	-30.8%	
Regular Education Subsection Subtotal (lines 1-13)		14.	885.91	806.83	50,709,229	15,906,662	11,242,150	5,317,191	180,802	99,341,965	83,356,034	-16.1%
200 and 300 Special Education												
1000 Instruction	15.	318.59	325.16	13,338,978	4,658,431	1,948,778	0	1,400	21,984,882	19,947,587	-9.3%	
2000 Support Services												
2100 Students	16.	66.75	64.65	4,570,093	1,282,747	1,380,091	10,000	15,900	7,636,782	7,258,831	-4.9%	
2200 Instructional Staff	17.	8.93	10.43	868,767	227,202	92,050	700	500	1,400,091	1,189,219	-15.1%	
2300 General Administration	18.	0.00	0.00	0	0	10,000	0	0	30,000	10,000	-66.7%	
2400 School Administration	19.	0.00	0.00	0	0	300	0	0	0	300		
2500 Central Services	20.	0.00	0.00	0	0	10,000	0	0	900	10,000	1011.1%	
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	10,000	0	-100.0%	
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.	394.27	400.24	18,777,838	6,168,380	3,441,219	10,700	17,800	31,062,655	28,415,937	-8.5%
400 Pupil Transportation		25.	69.00	73.00	2,984,032	1,155,870	752,963	602,500	2,500	5,560,915	5,497,865	-1.1%
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	0.00	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%	
550 K-3 Reading Program		29.	11.53	12.17	755,725	149,324	0	1,200	10,000	993,150	916,249	-7.7%
Budgeted expenditures (lines 14, and 24-29)		30.	1,360.71	1,292.24	73,226,824	23,380,236	15,436,332	5,931,591	211,102	136,958,685	118,186,085	-13.7%
Maintained for spending after FY 2026 (budgeted carryforward)		31.								14,564,179		
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)		32.	1,360.71	1,292.24	73,226,824	23,380,236	15,436,332	5,931,591	211,102	136,958,685	132,750,264	-3.1%

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

District name Kyrene Elementary School District #28

County Maricopa

CTD number 070428000

Version Adopted

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	29,843,416	27,000,528	1.
2. Gifted Education	1,090,059	1,103,024	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	129,180	312,385	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)	31,062,655	28,415,937	9.
10. IEP required pupil transportation costs coded within Program 400	1,212,680	1,212,680	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 13
Staff-Pupil 1 to 6

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	40,186
All Funds - Federal	6330	12,004

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) \$ 162,232
(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.	10,216,941	1,297,586		0	0	0	19,064,074	11,514,527	-39.6%
2100 Support services - students	2.	136,096	2,926		0	0	0	0	139,022	
2200 Support services - instructional staff	3.	0	0	0	0		0	513,109	0	-100.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	20,000	0	
Budgeted expenditures (lines 1-8)	9.	10,353,037	1,300,512	0	0	0	0	19,597,183	11,653,549	-40.5%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								9,063,946	
Total budget limit expenditures (lines 10-11)	11.	10,353,037	1,300,512	0	0	0	0	19,597,183	20,717,495	5.7%

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.	19,597,183
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	11,186,077
Unexpended Budget Balance (line 12 minus 13)	14.	8,411,106
Interest earned in the Classroom Site Fund in FY 2025	15.	211,585
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	12,094,804
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	20,717,495

(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	1,250,000	1,650,000	7,200,000	1,000,000	0	621,263	21,469,955	11,721,263	-45.4%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	4,443,617		3,904,628			0	17,755,738	8,348,245	-53.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	324,766	200,000	1,732,104			121,263	3,269,776	2,378,133	-27.3%
2300, 2400, 2500, 2900 Administration	4.	0		1,150,000	1,530,000		0	0	3,371,157	2,680,000	-20.5%
2600 Operation & Maintenance of Plant	5.	0		0	603,268			0	839,940	603,268	-28.2%
2700 Student Transportation	6.	0		0	0			0	200,000	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.			0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			500,000	7,173,954	500,000	-93.0%
5000 Debt Service	9.					1,000,000	0		1,000,000	1,000,000	0.0%
Budgeted expenditures (lines 2-9)	10.	0	4,768,383	1,350,000	7,770,000	1,000,000	0	621,263	33,610,565	15,509,646	-53.9%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									13,433,040	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	4,768,383	1,350,000	7,770,000	1,000,000	0	621,263	33,610,565	28,942,686	-13.9%

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

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

(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)]

\$ -

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books	\$ 199,766
6642 Textbooks	99,717
6643 Instructional Aids	4,468,900
673X Furniture and Equipment	0
673X Vehicles	203,268
673X Tech Hardware & Software	7,266,732

(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.	33,610,565	15,509,646	77,933,219	42,696,436	0	0	689,254	655,976	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	89,400	92,332	284,583	283,266	0	0	0	0	2.
6200 Employee Benefits	3.	31,316	28,931	85,089	84,093	0	0	0	0	3.
6450 Construction Services	4.	7,173,954	500,000	48,511,655	26,351,577	0	0	689,254	665,976	4.
6655 Short-term Noninstructional Software Subscription	5.		1,650,000		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.	420,000	0	1,154,500	527,500	0	0	0	0	8.
673X Vehicles	9.	309,940	203,268	3,554,310	4,800,000	0	0	0	0	9.
673X Technology Hardware & Software	10.	16,558,703	7,266,732	3,000,000	10,650,000	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	1,000,000	1,000,000	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	25,583,313	10,741,263	56,590,137	42,696,436	0	0	689,254	665,976	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	7,173,954	500,000	48,511,655	26,351,577			689,254	665,976	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	18,409,359	10,241,263	8,078,482	16,344,859	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	25,583,313	10,741,263	56,590,137	42,696,436	0	0	689,254	665,976	17.

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

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

District name		County		CTD number		Version		Adopted	
Kyrene Elementary School District #28		Maricopa		070428000					
Special projects				Other funds expenditures					
Federal projects FTE & expenditures									
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants				
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)				
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)				
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)				
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service				
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center				
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School				
8.	220 IDEA Part B			8.	525 Auxiliary Operations				
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit				
10.	240 Workforce Investment Act			10.	530 Gifts and Donations				
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects				
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint				
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening				
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds				
15.	349 National Forest Fees			15.	555 Textbooks				
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery				
17.	374 E-Rate			17.	570 Indirect Costs				
18.	378 Impact Aid			18.	575 Unemployment Insurance				
19.	300-399 Other Federal Projects			19.	580 Teacherage				
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund				
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers				
State projects FTE & expenditures				22.	595 Advertisement				
22.	400 Vocational Education			23.	596 Career Technical Education				
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive				
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building				
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital				
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation				
27.	435 Academic Contests			28.	665 Energy and Water Savings				
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction				
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant				
30.	460 Environmental Special Plate			31.	700 Debt Service				
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service				
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities				
33.	Total Special Projects (lines 21 and 32)			34.	Other Print Shop Enterprise Services				
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989					
1.	Teacher Compensation Increases			1.	952/970 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.	950 Print Shop Enterprise				
5.	Total Instructional Improvement Fund (lines 1-4)								

District name	Kyrene Elementary School District	County	Maricopa	CTD number	070428000
				Version	Adopted
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
			A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplies)	\$ 93,077,737	\$ 93,077,737	\$ 0	
*2. (a)	FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 6,800,861			
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0			
(c)	Total DAA (line 2.a plus 2.b)	\$ 6,800,861	1,694,119	5,106,742	
*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		14,588,339		
(b)	Unrestricted Capital Outlay			8,500,000	
(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)		23,390,069		
(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)		\$ 132,750,264		
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)			\$ 13,606,742	

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

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

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 33,610,565
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 33,610,565
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 33,610,565
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 33,610,565
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 18,575,614
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 15,034,951
8. Interest Earned in Fund 610 in FY 2025	\$ 300,993
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 13,606,742
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 28,942,686

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

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

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	2.40	2.40	122,009	24,585	0	0		0	141,164	146,594	3.8%
2000 Support Services												
2100 Students	2.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	2.40	2.40	122,009	24,585	0	0	0	141,164	146,594	3.8%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0	0	0	0		0	0	0	0.0%
2900 Other	19.	0.00	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	0.00	0	0	0	0	0	0	0	0.0%

Summary of School District Adopted Expenditure Budget

CTD number 070428000
Version Adopted

I certify that the budget of Kyrene Elementary School District, Maricopa County for fiscal year 2026 was officially adopted by the Governing Board on, July 8, 2025 , and that the complete Adopted Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1120 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)	
Attending	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	58,721
	12,987.0659	12,375.3186	11,781.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	58,140
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	581
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.7433	1.6248	4. Percentage increase	1%
		The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on a teachers's base salary, not including stipends, performance contracts, or other payouts.			
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7736	1.6568		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		118,186,085	14,564,179	132,750,264	
Classroom Site Fund		11,653,549	9,063,946	20,717,495	
Unrestricted Capital Outlay Fund		15,509,646	13,433,040	28,942,686	

	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	
100 Regular Education							
1000 Instruction	53,977,759	43,627,772	2,949,747	2,936,413	56,927,506	46,564,185	-18.2%
2000 Support Services							
2100 Students	5,204,796	4,153,203	165,847	26,550	5,370,643	4,179,753	-22.2%
2200 Instructional Staff	4,964,210	4,941,778	160,200	105,600	5,124,410	5,047,378	-1.5%
2300, 2400, 2500 Administration	11,136,341	10,390,009	2,012,084	1,810,529	13,148,425	12,200,538	-7.2%
2600 Oper./Maint. of Plant	4,192,198	3,254,179	13,877,845	11,698,819	18,070,043	14,952,998	-17.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	14,080	7,322	167,938	162,232	182,018	169,554	-6.8%
610 School-Sponsored Cocurric. Activities	16,856	16,835	0	0	16,856	16,835	-0.1%
620 School-Sponsored Athletics	241,442	50,658	5,210	0	246,652	50,658	-79.5%
630, 700, 800, 900 Other Programs	255,412	174,135	0	0	255,412	174,135	-31.8%
Regular Education Subsection Subtotal	80,003,094	66,615,891	19,338,871	16,740,143	99,341,965	83,356,034	-16.1%
200 and 300 Special Education							
1000 Instruction	17,101,043	17,997,409	4,883,839	1,950,178	21,984,882	19,947,587	-9.3%
2000 Support Services							
2100 Students	4,889,707	5,852,840	2,747,075	1,405,991	7,636,782	7,258,831	-4.9%
2200 Instructional Staff	968,832	1,095,969	431,259	93,250	1,400,091	1,189,219	-15.1%
2300, 2400, 2500 Administration	0	0	30,900	20,300	30,900	20,300	-34.3%
2600 Oper./Maint. of Plant	0	0	10,000	0	10,000	0	-100.0%
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	22,959,582	24,946,218	8,103,073	3,469,719	31,062,655	28,415,937	-8.5%
400 Pupil Transportation	3,703,877	4,139,902	1,857,038	1,357,963	5,560,915	5,497,865	-1.1%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	986,050	905,049	7,100	11,200	993,150	916,249	-7.7%
Budgeted Expenditures	107,652,603	96,607,060	29,306,082	21,579,025	136,958,685	118,186,085	-13.7%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	136,958,685	118,186,085	(18,772,600)	-13.7%
Instructional Improvement	4,679,655	4,674,615	(5,040)	-0.1%
English Language Learner	141,164	146,594	5,430	3.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	19,597,183	11,653,549	(7,943,634)	-40.5%
Federal Projects	13,967,518	11,165,516	(2,802,002)	-20.1%
State Projects	5,163,103	4,142,726	(1,020,377)	-19.8%
Unrestricted Capital Outlay	33,610,565	15,509,646	(18,100,919)	-53.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	689,254	655,976	(33,278)	-4.8%
Debt Service	26,687,600	25,707,287	(980,313)	-3.7%
School Plant Fund	2,822,968	2,475,574	(347,394)	-12.3%
Auxiliary Operations	1,206,180	1,298,113	91,933	7.6%
Bond Building	77,933,219	42,696,436	(35,236,783)	-45.2%
Food Service	8,562,473	9,775,874	1,213,401	14.2%
Other	53,412,520	54,607,444	1,194,924	2.2%

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Version	Adopted

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	29,843,416	27,000,528
Gifted Education	1,090,059	1,103,024
Remedial Education	0	0
ELL Incremental Costs	129,180	312,385
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	31,062,655	28,415,937

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	4	34	38	1 to 310.0
Teachers	14	696	710	1 to 16.6
Other	1	108	109	1 to 108.1
Subtotal	19	838	857	1 to 13.7
Classified --				
Managers, supervisors, directors	1	27	28	1 to 420.8
Teachers aides	0	272	272	1 to 43.3
Other	1	502	503	1 to 23.4
Subtotal	2	801	803	1 to 14.7
TOTAL	21	1,639	1,660	1 to 7.1
Special education --				
Teacher	2	137	139	1 to 13.1
Staff	1	308	309	1 to 5.9

District name Kyrene Elementary School District #28

CTD number 070428000

Version Adopted

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

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	<u>0</u>	
2.	Deduction for discontinued programs		<u> </u>	
3.	Adjusted FY 2026 TNT Base Limit	\$	<u><u>0</u></u>	
				Primary property tax rate related to budgeted expenditures
FY 2026 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 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 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 2025 final budget for small school adjustment	\$	<u> </u>	
b.	FY 2025 original budget for small school adjustment (from FY 2025 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 2026 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 2026 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.				

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Funds										
General			Capital Projects				Special Revenue			
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	33,051,380	0	9,339,310	17,757,648	35,236,783	671,271	256,388	7,532,826	(116,470)	13,660,768
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. FY 2025 activity, year-to-date and estimated through June 30										
(a) FY 2025 revenues and other financing sources	111,341,957	0	1,896,500	15,936,736	42,696,436	21,321	218,182	12,143,023	9,387,044	21,121,292
(b) FY 2025 expenditures and other financing uses	113,586,616	0	2,297,950	20,261,344	35,236,783	0	173,749	10,611,903	8,502,362	18,720,074
3. Estimated FY 2025 ending fund balance	30,806,721	0	8,937,860	13,433,040	42,696,436	692,592	300,821	9,063,946	768,212	16,061,986
(a) Nonspendable	5,189,919	0	0	0	0	0	254,123	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	7,969,128	0	0	13,433,040	30,800,000	40,000	0	0	0	1,080,657
(d) Assigned	17,647,674	0	8,937,860	0	11,896,436	652,592	46,698	9,063,946	768,212	14,981,329
(e) Unassigned	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	30,806,721	0	8,937,860	13,433,040	42,696,436	692,592	300,821	9,063,946	768,212	16,061,986
4. FY 2025 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	5,189,919	0		0				0	0	
(c) Planned to be spent in FY 2026	11,052,623	0	0	0	30,800,000	40,000	0	0	426,421	1,080,657
(d) Maintained for spending after FY 2026	14,564,179	0	8,937,860	13,433,040	11,896,436	652,592	300,821	9,063,946	341,791	14,981,329
(e) Total (amount must agree to line 3 above)	30,806,721	0	8,937,860	13,433,040	42,696,436	692,592	300,821	9,063,946	768,212	16,061,986