

ONE TEAM #1
MISSION
EVERY FAMILY
CHILD

Inspiring Every Child to Achieve

PHOENIX #1
Elementary School District

FY26 Budget Study Session
March 24, 2026



FY26 Key State Budget Factors

- **Base Level Amount § 15-901**
 - \$5,113.26 (2% increase from FY25)
- **Transportation Support Level §15-945**
 - FY26 TSL - \$854,073
 - FY26 TRCL - \$1,329,798
- **District Additional Assistance (DAA) §15-961**
 - Grades PSD-8: \$549.45 per ADM (prior year – 4,461.7090)
- **Classroom Site Fund §15-977**
 - \$842 per group A unweighted ADM (5,160.1376)
- **AEL has been overridden for FY26**

	FY26 M&O Adopted Budget July 8, 2025	FY26 M&O Revised #1 Budget December 2, 2025	FY26 M&O Revised #2 Budget May 15, 2026
Weighted ADM	6,611.623834	6,055.514341	6,100.012618
Base Level Amount	\$5,113.26	\$5,113.26	\$5,113.26
Base Level Control Limit	\$33,843,732	\$30,987,573	\$31,190,950
Transportation Revenue Control Limit	\$1,329,798	\$1,329,798	\$1,329,798
Audit Service Adjustment	\$38,500	\$38,500	\$38,500
Revenue Control Limit	\$35,173,531	\$32,317,371	\$32,559,248
Budget Balance Carryforward	\$1,000,000	\$1,421,127	\$1,395,039
Additional Add Ons	\$298,575	\$654,640	\$674,002
Desegregation	\$11,101,530	\$11,101,530	\$11,101,530
M&O Override (15%)	\$5,054,043	\$5,233,035	\$5,233,091
M&O General Budget Limit	\$52,551,091	\$50,727,704	\$50,962,911

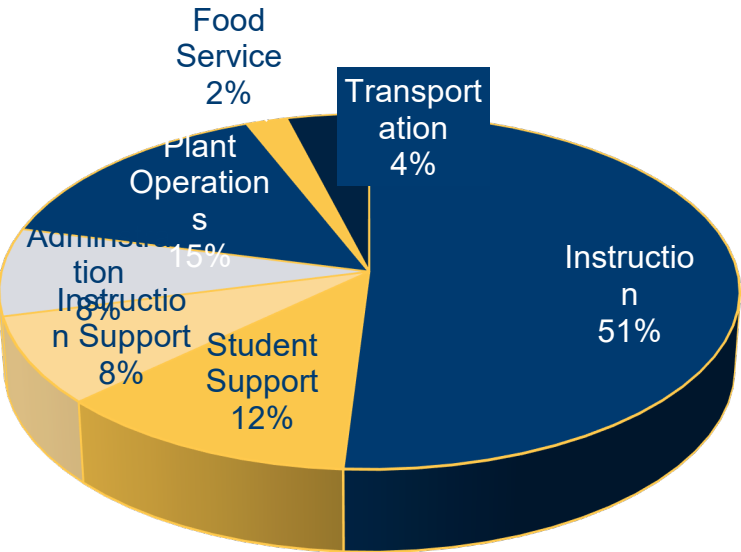
FY26 Capital Budget Revision #2

	FY26 DAA Adopted Budget July 8, 2025	FY26 DAA Revised #1 Budget December 2, 2025	FY26 DAA Revised #2 Budget May 15, 2026
Unweighted ADM	4,458.5566	4,461.7090	4,461,7090
Base Level Amount	\$549.45	\$549.45	\$549.45
Budget Balance Carryforward	\$2,049,398	\$2,712,199	\$2,697,853
Prior Year Interests	\$0	\$0	\$0
DAA Override	\$3,000,000	\$3,000,000	\$3,000,000
Desegregation	\$50,000	\$50,000	\$50,000
DAA General Budget Limit	\$7,499,152	\$8,213,685	\$7,734,676

FY26 - PESD					
M&O - 001					
FY26 Budget	Expenses	PO Encumbrance	PR Ecumbrance	BBCF	Remaining Budget
\$50,962,911.79	\$32,767,891.04	\$3,739,723.96	\$13,101,484.41		\$1,353,812.38
Capital - 610					
Budget	Expenses	PO Encumbrance	BBCF	Remaining Budget	
\$7,734,676.01	\$2,710,325.10	\$4,039,906.04		\$984,444.87	
Classroom Site Fund- 010					
Budget	Expenses	PR Encumbrance	BBCF	Remaining Budget	
\$9,274,529.00	\$4,037,664.29	\$1,348,764.53		\$3,888,100.18	
Self Insurance - 955					
Budget	Expenses	Interests	BBCF	Remaining Budget	
\$8,000,000.00	\$7,611,000.00	\$400,000.00		\$789,000.00	
Medicaid - 290					
Budget	Expenses	PO Encumbrance	PR Encumbrance	Remaining Budget	
\$4,500,000.00	\$1,028,957.87	\$369,667.43	\$288,041.97	\$2,813,332.73	
Indirect Costs - 570					
Budget	Expenses	PO Encumbrance	PR Encumbrance	Remaining Budget	
\$3,000,000.00	\$1,182,604.70	\$140,485.07	\$191,509.90	\$1,485,400.33	
Food Service - 510					
Budget	Expenses	PO Encumbrance	PR Encumbrance	Remaining Budget	
\$7,000,000.00	\$3,385,779.47	\$1,825,393.01	\$601,714.10	\$1,187,113.42	
Instructional Improvement - 020					
Budget	Expenses	PO Encumbrance	PR Encumbrance	Remaining Budget	
\$2,000,000.00	\$463,634.78	\$1,999.96	\$137,585.93	\$1,396,779.33	

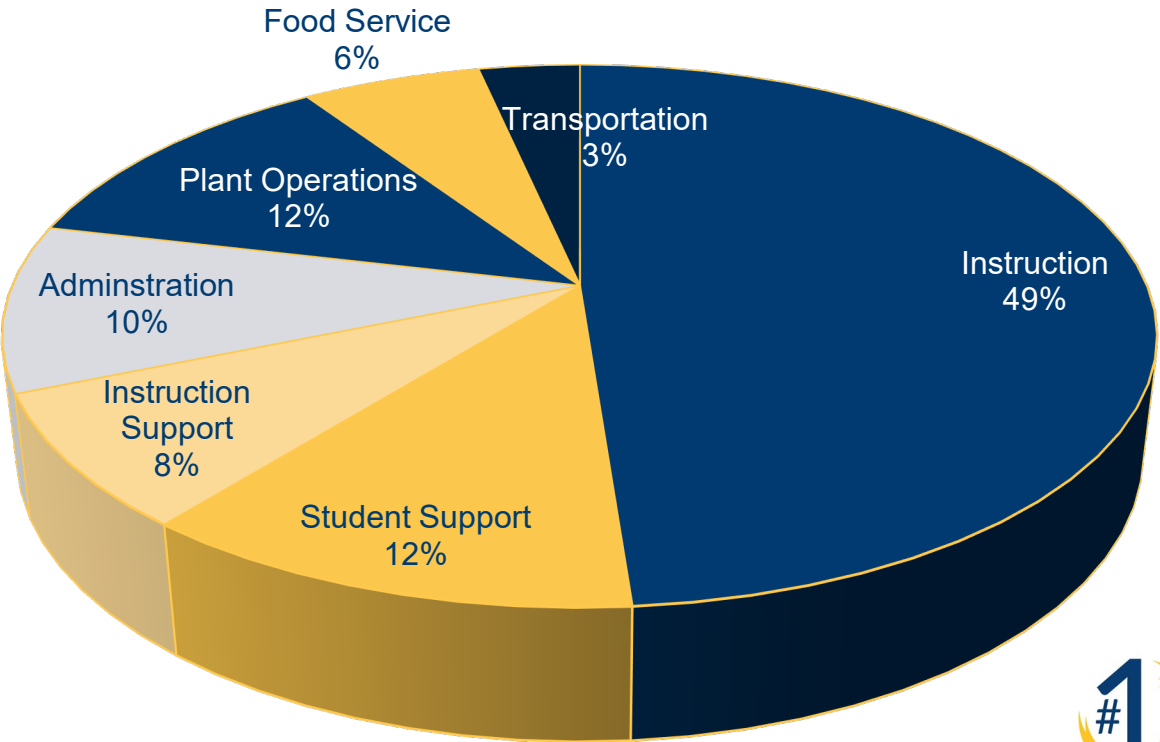
FY26 Classroom Spending - 71%	
Instruction	51%
Student Support	12%
Instruction Support	8%
FY26 Non Classroom Spending - 29%	
Administration	8%
Plant Operations	15%
Food Service	2%
Transportation	4%

SY25/26

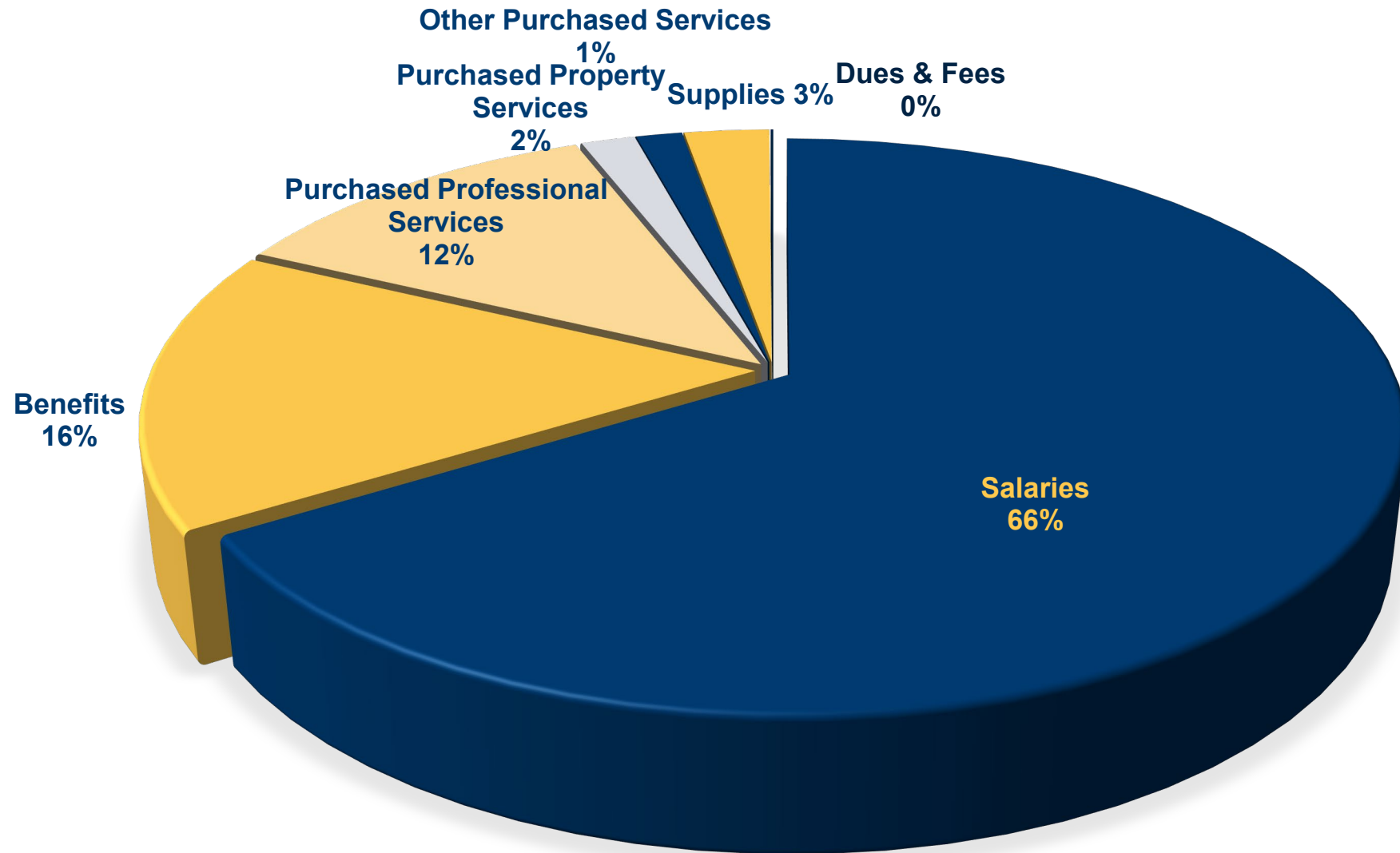


FY25 Classroom Spending - 69%	
Instruction	49%
Student Support	12%
Instruction Support	8%
FY25 Non Classroom Spending - 31%	
Administration	10%
Plant Operations	12%
Food Service	6%
Transportation	3%

SY24/25



FY26 M&O Expenses



	FY26 M&O Revised #2 Budget May 15, 2026	FY27 M&O Projected Budget July 2026	Difference
Weighted ADM	6,100.012618	5,612.494618	(487.5180000)
Base Level Amount	\$5,113.26	\$5,215.53	\$102.27
Base Level Control Limit	\$31,190,950	\$29,310,634	(\$1,880,316)
Transportation Revenue Control Limit	\$1,329,798	\$1,329,798	\$0
Audit Service Adjustment	\$38,500	\$39,000	\$500
Revenue Control Limit	\$32,559,248	\$30,640,432	(\$1,918,816)
Budget Balance Carryforward	\$1,395,039	\$1,000,000	(\$395,039)
Additional Add Ons	\$674,002	\$600,000	(\$74,002)
Desegregation	\$11,101,530	\$11,101,530	\$0
M&O Override (15%)	\$5,233,091	\$4,924,686	(\$308,405)
M&O General Budget Limit	\$50,962,911	\$48,266,648	(\$2,696,263)

Thank You!

