

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 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	254.00	221.00	11,756,853	3,798,759	623,338	236,679	4,320	17,907,447	16,419,949	-8.3%
2000 Support Services											
2100 Students	2.	28.00	28.00	1,441,971	476,250	71,973	19,989	500	1,680,100	2,010,683	19.7%
2200 Instructional Staff	3.	22.00	22.00	1,576,513	517,376	53,821	19,521	23,100	2,097,718	2,190,331	4.4%
2300 General Administration	4.	6.00	6.00	782,652	183,462	167,729	3,016	103,164	1,587,000	1,240,023	-21.9%
2400 School Administration	5.	26.50	30.00	2,023,921	716,090	98,408	5,943	0	2,951,978	2,844,362	-3.6%
2500 Central Services	6.	16.00	19.00	1,102,259	569,564	538,993	95,240	163,088	2,513,742	2,469,144	-1.8%
2600 Operation & Maintenance of Plant	7.	43.00	61.00	2,624,328	963,068	1,713,578	2,025,786	10,233	6,898,192	7,336,993	6.4%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	11,200	13,400	0	95,900	85,000	269,500	205,500	-23.7%
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	0	0	0	0	0	0	0	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.	396.50	388.00	21,319,697	7,237,969	3,267,840	2,502,074	389,405	35,905,677	34,716,985	-3.3%
200 and 300 Special Education											
1000 Instruction	15.	52.00	58.00	3,242,966	1,222,987	456,731	3,334	4,000	4,898,345	4,930,018	0.6%
2000 Support Services											
2100 Students	16.	26.00	26.00	2,238,916	750,171	134,062	3,872	2,100	3,112,305	3,129,121	0.5%
2200 Instructional Staff	17.	4.50	55.00	463,357	140,508	21,650	1,814	3,100	482,132	630,429	30.8%
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	0	0	0	0	0	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.	82.50	139.00	5,945,239	2,113,666	612,443	9,020	9,200	8,492,782	8,689,568	2.3%
400 Pupil Transportation	25.	33.00	28.67	1,125,992	433,072	787,980	353,886	0	2,032,332	2,700,930	32.9%
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	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.	0.00	2.75	317,650	105,883				429,861	423,533	-1.5%
Budgeted expenditures (lines 14, and 24-29)	30.	512.00	558.42	28,708,578	9,890,590	4,668,263	2,864,980	398,605	46,860,652	46,531,016.00	-0.7%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									1,500,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	512.00	558.42	28,708,578	9,890,590	4,668,263	2,864,980	398,605	46,860,652	48,031,016	2.5%

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	7,274,782	7,320,246	1.
2. Gifted Education	627,000	681,184	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	591,000	688,138	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	8,492,782	8,689,568	9.
10. IEP required pupil transportation costs coded within Program 400	505,600	460,283	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
Staff-Pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	64,000
All Funds - Federal	6330	16,000

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) \$ 95,900
(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 2025	Budget FY 2026		
		1000 Instruction	1.	5,057,150	1,137,577					8,371,430	6,194,727	-26.0%	1.
		2100 Support services - students	2.	28,553	5,520					853,000	34,073	-96.0%	2.
		2200 Support services - instructional staff	3.	9,800	1,997					347,820	11,797	-96.6%	3.
		2300 Support services - general administration	4.							0	0	0.0%	4.
		2500 Central services	5.							0	0	0.0%	5.
		3300 Community services Ooerations	6.							0	0	0.0%	6.
		4000 Facilities acquisition and construction	7.							0	0		7.
		5000 Debt service	8.							0	0		8.
		Budgeted expenditures (lines 1-8)	9.	5,095,503	1,145,094	0	0	0	0	9,572,250	6,240,597	-34.8%	9.
		Maintained for spending after FY 2026 (budgeted carryforward)	10.								4,100,000		10.
		Total budget limit expenditures (lines 10-11)	11.	5,095,503	1,145,094	0	0	0	0	9,572,250	10,340,597	8.0%	11.

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.	9,572,250	
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	4,586,159	
Unexpended Budget Balance (line 12 minus 13)	14.	4,986,091	
Interest earned in the Classroom Site Fund in FY 2025	15.	198,280	
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	5,156,226	
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.	10,340,597	

(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		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY	Budget FY	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833			2025	2026	
Unrestricted Capital Outlay Override (1)	1.	0	2,500,000	392,894	516,119	0	0	300,000	3,671,852	3,709,013	1.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	1,500,000		3,894,957			0	5,852,828	5,394,957	-7.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	150,000	272,000	50,000				710,000	472,000	-33.5%
2300, 2400, 2500, 2900 Administration	4.	0		400,000	200,000				738,891	600,000	-18.8%
2600 Operation & Maintenance of Plant	5.	0		7,000	200,000				260,000	207,000	-20.4%
2700 Student Transportation	6.	0		28,000	200,000				290,000	228,000	-21.4%
3000 Operation of Noninstructional Services (5)	7.	0		0	0				227,822	0	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			3,245,165	7,260,749	3,245,165	-55.3%
5000 Debt Service	9.								0	0	0.0%
Budgeted expenditures (lines 2-9)	10.	0	1,650,000	707,000	4,544,957	0	0	3,245,165	15,340,290	10,147,122	-33.9%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									5,000,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	1,650,000	707,000	4,544,957	0	0	3,245,165	15,340,290	15,147,122	-1.3%

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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 100,000
6642 Textbooks	1,600,000
6643 Instructional Aids	1,000
673X Furniture and Equipment	2,500,000
673X Vehicles	0
673X Tech Hardware & Software	300,000

(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))]

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
Expenditures		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.	15,340,290	10,147,122	53,000,000	48,332,803	0		2,060,000	2,552,406
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	120,000	23,365	0		0	0
6200 Employee Benefits	3.	0	0	29,000	4,259	0		0	0
6450 Construction Services	4.	6,560,749	200,000	44,841,000	45,406,186	0		2,060,000	2,300,000
6655 Short-term Noninstructional Software Subscription	5.		650,000		0				0
6710 Land and Improvements	6.	0	0	0	0	0		0	0
6720 Buildings and Improvements	7.	0	0	0	0	0		0	0
673X Furniture and Equipment	8.	1,089,760	2,500,000	2,000,000	1,882,625	0		0	0
673X Vehicles	9.	0	0	2,510,000	707,706	0		0	0
673X Technology Hardware & Software	10.	2,600,000	300,000	3,500,000	308,662	0		0	0
6831, 6832, 6833 Redemption of Principal	11.	0	236,268	0		0		0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0	0
Total (lines 2-12)	13.	10,250,509	3,886,268	53,000,000	48,332,803	0	0	2,060,000	2,300,000
Total amounts reported on lines 2-12 above for:									
Renovation	14.	4,560,749	200,000	8,000,000	200,000			0	0
New Construction	15.	2,000,000	1,500,000	30,000,000	45,406,186	0		2,060,000	2,300,000
Other	16.	3,689,760	2,186,268	15,000,000	2,726,617	0		0	0
Total (lines 14-16, must equal line 13)	17.	10,250,509	3,886,268	53,000,000	48,332,803	0	0	2,060,000	2,300,000

(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 \$ 2,300,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

District name		MADISON ELEMENTARY SCHOOL DISTRICT		County		MARICOPA		CTD number		070438000		Version		Revised #1	
Special projects															
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants			1.	0			1.	0		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)			2.	0			2.	71,287		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)			3.	0			3.	0		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)			4.	2,500,000			4.	2,500,000		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service			5.	4,200,000			5.	4,500,000		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center			6.	1,800,000			6.	1,800,000		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School			7.	7,800,000			7.	8,000,000		
8.	220 IDEA Part B			8.	525 Auxiliary Operations			8.	0			8.	75,000		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit			9.	900,000			9.	900,000		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations			10.	375,000			10.	375,000		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects			11.	0			11.	0		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint			12.	1,200			12.	1,000		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening			13.	0			13.	0		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds			14.	100,000			14.	100,000		
15.	349 National Forest Fees			15.	555 Textbooks			15.	25,000			15.	25,000		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery			16.	85,000			16.	85,000		
17.	374 E-Rate			17.	570 Indirect Costs			17.	900,000			17.	900,000		
18.	378 Impact Aid			18.	575 Unemployment Insurance			18.	28,000			18.	28,000		
19.	300-399 Other Federal Projects			19.	580 Teacherage			19.	0			19.	0		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund			20.	0			20.	0		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers			21.	0			21.	0		
State projects FTE & expenditures															
22.	400 Vocational Education			22.	595 Advertisement			22.	35,000			22.	35,000		
23.	410 Early Childhood Block Grant			23.	596 Career Technical Education			23.	0			23.	0		
24.	420 Ext. School Yr. - Pupils with Disabilities			24.	597 Arizona Industry Credentials Incentive			24.	0			24.	0		
25.	425 Adult Basic Education			25.	639 Impact Aid Revenue Bond Building			25.	0			25.	0		
26.	430 Chemical Abuse Prevention Programs			26.	650 Gifts and Donations-Capital			26.	25,000			26.	20,000		
27.	435 Academic Contests			27.	660 Condemnation			27.	0			27.	0		
28.	450 Gifted Education			28.	665 Energy and Water Savings			28.	12,000			28.	12,000		
29.	456 College Credit Exam Incentives			29.	686 Emergency Deficiencies Correction			29.	0			29.	0		
30.	460 Environmental Special Plate			30.	691 Building Renewal Grant			30.	150,000			30.	200,000		
31.	Other State Projects			31.	700 Debt Service			31.	17,578,913			31.	18,300,000		
32.	Total State Project Funds (lines 22-31)			32.	720 Impact Aid Revenue Bond Debt Service			32.	0			32.	0		
33.	Total Special Projects (lines 21 and 32)			33.	850 Student Activities			33.	80,000			33.	80,000		
Instructional Improvement Fund Expenditures (020)															
1.	Teacher Compensation Increases			1.	9__ Self-Insurance			1.	0			1.	0		
2.	Class Size Reduction			2.	955 Intergovernmental Agreements			2.	131,000			2.	100,000		
3.	Dropout Prevention Programs (M&O purposes)			3.	9__ OPEB			3.	0			3.	0		
4.	Instructional Improvement Programs (M&O purposes)			4.	9_05__ Transportation			4.	200,000			4.	60,000		
5.	Total Instructional Improvement Fund (lines 1-4)														
(1) From Supplement, line 10 and line 20, respectively.															
(2) Indicate amount budgeted in Fund 500 for M&O purposes															

District name <u>MADISON ELEMENTARY SCI</u>		County <u>MARICOPA</u>	CTD number <u>070438000</u>
			Version <u>Revised #1</u>
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)			
Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 37,440,760	\$ 0
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,907,641	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 2,907,641	0
*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	5,655,445	
	(b) Unrestricted Capital Outlay		3,744,076
	(c) Special Program	0	0
*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)	0	0
*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	0	0
	(b) Other Arizona Districts	0	0
	(c) Out-of-State Districts and Other Governments	0	0
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)	0	0
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)	0	0
*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)	0	
8. Budget Increase for:			
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)	0	0
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	1,442,302	
	(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	0	0
	(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)	0	0
	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	0	0
*	(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)	0	
*	(h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)	0	
*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:	0	
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	0	
	(c) Increase for Energy and Water Savings Fund Transfer to M&O	0	
	(d) Noncompliance Adjustment	0	
	(e) ADM/Transportation Audit Adjustment	0	
	(f) Other:	0	
10.	Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)		
	(a) State aid supplement	352,692	
	(b) Onetime district additional assistance supplement	129,668	
	(c) Onetime FRPL group B weight supplement	102,508	
11.	FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ 48,031,016	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ 3,744,076

* 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)	\$	15,340,290
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$	15,340,290
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$	15,340,290
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	15,340,290
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	4,293,822
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	11,046,468
8. Interest Earned in Fund 610 in FY 2025	\$	356,578
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 12)	\$	3,744,076
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	15,147,122
(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		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00	0.72	53,466	17,821	0	0		0	0	71,287	
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.72	53,466	17,821	0	0		0	71,287	
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
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%

Summary of School District Revised Expenditure Budget

CTD number070438000

VersionRevised #1

I certify that the budget of
revised by the Governing Board on,
Ella Conroy

Madison Elementary School
May 12, 2026 , and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District Office, telephone602-664-7900

District,
Maricopa County for fiscal year 2026 was officially
during normal business hours.

Instructions				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)		62,643	
	5,298.1230	5,291.8460	5,226.7520	2. Average salary of all teachers employed in FY 2025 (prior year)		60,819	
2. Tax Rates:				Prior FY		3. Increase in average teacher salary from the prior year	
				Est. Budget FY		1,824	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			1.7124		4. Percentage increase		3%
			1.7769		Comments on average salary calculation (Optional):		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			2.0501				2.0539
3. Budgeted expenditures and Budget Limits:		Budgeted	Budgeted				
		Expenditures	Carryforward	Budget Limit			
Maintenance & Operation Fund		46,531,016	1,500,000	48,031,016			
Classroom Site Fund		6,240,597	4,100,000	10,340,597			
Unrestricted Capital Outlay Fund		10,147,122	5,000,000	15,147,122			

Summary of School District Revised 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	46,860,652	46,531,016	(329,636)	-0.7%
Instructional Improvement	1,060,000	1,060,000	0	0.0%
English Language Learner	0	71,287	71,287	
Compensatory Instruction	0	0	0	0.0%
Classroom Site	9,572,250	6,240,597	(3,331,653)	-34.8%
Federal Projects	4,965,000	5,365,000	400,000	8.1%
State Projects	760,000	750,000	(10,000)	-1.3%
Unrestricted Capital Outlay	15,340,290	10,147,122	(5,193,168)	-33.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,060,000	2,552,406	492,406	23.9%
Debt Service	17,578,913	18,300,000	721,087	4.1%
School Plant Fund	2,500,000	2,500,000	0	0.0%
Auxiliary Operations	0	75,000	75,000	
Bond Building	53,000,000	48,332,803	(4,667,197)	-8.8%
Food Service	4,200,000	4,500,000	300,000	7.1%
Other	12,647,200	12,721,000	73,800	0.6%

CTD number070438000

VersionRevised #1

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	7,274,782	7,320,246
Gifted Education	627,000	681,184
Remedial Education	0	0
ELL Incremental Costs	591,000	688,138
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	8,492,782	8,689,568

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	0	22	22	1 to	238
Teachers	0	240	240	1 to	22
Other	0	36	36	1 to	145
Subtotal	0	298	298	1 to	18
Classified --					
Managers, supervisors, directors	1	39	40	1 to	131
Teachers aides		19	19	1 to	275
Other		264	264	1 to	20
Subtotal	1	322	323	1 to	16
TOTAL	1	620	621	1 to	8
Special education --					
Teacher	0	38	38	1 to	15
Staff	1	47	48	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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds									
	General			Capital Projects				Special Revenue		
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. FY 2024 final ending fund balance	8,333,794	10,614,049	1,368,499	0	21,796,609	247,271	3,738,141	3,738,141	2,112,629	8,750,507
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	45,670,008	4,031,311	244,634	0	35,035,990	0	1,210,881	1,210,881	5,128,294	10,942,276
(b) FY 2025 expenditures and other financing uses	46,531,000	3,849,556	841,867	0	7,710,941	0	150,000	150,000	3,677,335	11,816,303
3. Estimated FY 2025 ending fund balance	7,472,802	10,795,804	771,266	0	49,121,658	247,271	4,799,022	4,799,022	3,563,588	7,876,480
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	800,000	3,000,000	0	0	49,121,658	0	150,000	0	1,500,000	2,000,000
(e) Unassigned	6,672,802	7,795,804	771,266	0	0	247,271	4,649,022	4,539,487	2,063,588	5,876,480
(f) Total (amount must agree to line 3 above)	7,472,802	10,795,804	771,266	0	49,121,658	247,271	4,799,022	4,539,487	3,563,588	7,876,480
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	5,972,802	647,716		0				100,000	0	
(c) Planned to be spent in FY 2026	0	5,148,088	600,000	0	10,000,000	247,271	200,000	339,487	2,863,588	2,000,000
(d) Maintained for spending after FY 2026	1,500,000	5,000,000	0	0	39,121,658	0	4,599,022	4,100,000	563,588	5,786,480
(e) Total (amount must agree to line 3 above)	7,472,802	10,795,804	600,000	0	49,121,658	247,271	4,799,022	4,539,487	3,427,176	7,786,480