



District Name Kyrene Elementary School District #28

County Maricopa

Instructions

CTD number 070428000

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

Revised #1

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	May 12, 2026
	Date

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

Signed	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 May 13, 2026.
Date

Superintendent signature

Business Manager signature

Laura Toenjes

Chris Herrmann

Superintendent name (typed name)

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)	\$ 117,974,879	\$ 14,191,288	\$ 132,166,167
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 18,215,072	\$ 14,693,950	\$ 32,909,022
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 13,625,844
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 178,701,033

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. ☐

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions	Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	586.76	531.31	32,013,811	10,364,285	1,124,659	622,412	214,045	56,927,506	44,339,212	-22.1%
2000 Support Services											
2100 Students	2.	84.48	71.53	3,094,652	1,132,297	26,900	25,500	400	5,370,643	4,279,749	-20.3%
2200 Instructional Staff	3.	55.04	56.51	3,806,117	1,165,720	441,447	58,000	17,100	5,124,410	5,488,384	7.1%
2300 General Administration	4.	5.00	4.00	466,886	181,989	631,613	6,000	50,430	1,594,431	1,336,918	-16.2%
2400 School Administration	5.	65.00	63.00	5,333,369	1,465,824	102,061	41,000	10,000	7,150,360	6,952,254	-2.8%
2500 Central Services	6.	30.13	29.13	2,092,542	688,599	1,229,102	83,837	41,700	4,403,634	4,135,780	-6.1%
2600 Operation & Maintenance of Plant	7.	59.50	51.35	2,805,171	942,008	7,512,831	4,736,731	43,050	18,070,043	16,039,791	-11.2%
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	7,581	1,741	156,032	6,200	0	182,018	171,554	-5.7%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	14,014	2,821	0	0	0	16,856	16,835	-0.1%
620 School-Sponsored Athletics	11.	0.00	0.00	43,160	8,998	0	0	0	246,652	52,158	-78.9%
630 Other Instructional Programs	12.	0.00	0.00	4,206	1,257	0	0	0	10,129	5,463	-46.1%
700, 800, 900 Other Programs	13.	0.00	0.00	160,896	31,276	1,000	0	0	245,283	193,172	-21.2%
Regular Education Subtotal (lines 1-13)	14.	885.91	806.83	49,842,405	15,986,815	11,225,645	5,579,680	376,725	99,341,965	83,011,270	-16.4%
200 and 300 Special Education											
1000 Instruction	15.	318.59	325.16	11,878,853	4,338,679	3,455,893	500	1,400	21,984,882	19,675,325	-10.5%
2000 Support Services											
2100 Students	16.	66.75	64.65	3,340,442	946,900	3,058,307	5,000	15,900	7,636,782	7,366,549	-3.5%
2200 Instructional Staff	17.	8.93	10.43	872,263	227,906	155,800	700	1,500	1,400,091	1,258,169	-10.1%
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	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	1,300	0	0	900	1,300	44.4%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	12,500	0	0	10,000	12,500	25.0%
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	16,091,558	5,513,485	6,693,800	6,200	18,800	31,062,655	28,323,843	-8.8%
400 Pupil Transportation	25.	69.00	73.00	2,711,469	1,044,948	1,368,448	592,371	3,000	5,560,915	5,720,236	2.9%
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	0.00	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.	11.53	12.17	724,006	184,324	0	1,200	10,000	993,150	919,530	-7.4%
Budgeted expenditures (lines 14, and 24-29)	30.	1,360.71	1,292.24	69,369,438	22,729,572	19,287,893	6,179,451	408,525	136,958,685	117,974,879	-13.9%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									14,191,288	
Total budget limit expenditures (lines 30-31)											
(Cannot exceed page 7, line 11)	32.	1,360.71	1,292.24	69,369,438	22,729,572	19,287,893	6,179,451	408,525	136,958,685	132,166,167	-3.5%

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)

- 1. Total all disability classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technical Education (non-CTED)
- 7. Career Education (non-CTED)
- 8. Career Technical Education (CTED)
- 9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY
29,843,416	26,754,234
1,090,059	1,257,224
0	0
129,180	312,385
0	0
0	0
0	0
0	0
31,062,655	28,323,843

- 10. IEP required pupil transportation costs coded within Program 400

1,212,680	1,212,680
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Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	50,400
All Funds - Federal	6330	1,790

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)

Instructions							Debt service	Totals		%
Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	and miscellaneous 6800	Prior FY 2025	Budget FY 2026	Increase/ Decrease
1000 Instruction	1.	9,586,668	3,160,279	5,000	400	0	3,500	19,064,074	12,755,847	-33.1%
2100 Support services - students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support services - instructional staff	3.	86,840	17,343	108,555	2,825		7,000	513,109	222,563	-56.6%
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.							20,000	0	
Budgeted expenditures (lines 1-8)	9.	9,673,508	3,177,622	113,555	3,225	0	10,500	19,597,183	12,978,410	-33.8%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								7,866,468	
Total budget limit expenditures (lines 10-11)	11.	9,673,508	3,177,622	113,555	3,225	0	10,500	19,597,183	20,844,878	6.4%

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

Classroom Site Fund Budget Limit Calculation		
FY 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.	11,068,196
Unexpended Budget Balance (line 12 minus 13)	14.	8,528,987
Interest earned in the Classroom Site Fund in FY 2025	15.	234,559
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	12,081,332
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.	20,844,878

(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	6850		2025	2026		
Unrestricted Capital Outlay Override (1)		1.	0	1,250,000	2,341,263	8,121,173	1,222,317	0	874,889	21,469,955	13,809,642	-35.7%	1.
Unrestricted Capital Outlay Fund 610 (6)													
1000 Instruction		2.	0	4,302,626		5,157,071			6,720	17,755,738	9,466,417	-46.7%	2.
2000 Support Services													
2100, 2200 Students and Instructional Staff		3.	0	324,766	639,127	1,528,636			148,721	3,269,776	2,641,250	-19.2%	3.
2300, 2400, 2500, 2900 Administration		4.	0		1,795,199	1,499,302		0	26,168	3,371,157	3,320,669	-1.5%	4.
2600 Operation & Maintenance of Plant		5.	0		308,272	307,858			0	839,940	616,130	-26.6%	5.
2700 Student Transportation		6.	0		228,289	5,000			0	200,000	233,289	16.6%	6.
3000 Operation of Noninstructional Services (5)		7.	0		0	15,000			0	0	15,000		7.
4000 Facilities Acquisition and Construction		8.	0		0	0			700,000	7,173,954	700,000	-90.2%	8.
5000 Debt Service		9.					1,222,317	0		1,000,000	1,222,317	22.2%	9.
Budgeted expenditures (lines 2-9)		10.	0	4,627,392	2,970,887	8,512,867	1,222,317	0	881,609	33,610,565	18,215,072	-45.8%	10.
Maintained for spending after FY 2026 (budgeted carryforward)		11.									14,693,950		11.
Total budget limit expenditures (lines 10-11)													
(Cannot exceed page 8, line 12)		12.	0	4,627,392	2,970,887	8,512,867	1,222,317	0	881,609	33,610,565	32,909,022	-2.1%	12.

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	\$199,766
6642 Textbooks	86,226
6643 Instructional Aids	4,341,400
673X Furniture and Equipment	391,694
673X Vehicles	205,357
673X Tech Hardware & Software	7,915,816

(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.	33,610,565	18,215,072	77,933,219	46,566,683	0	0	689,254	711,592
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	89,400	112,962	284,583	283,266	0	0	0	0
6200 Employee Benefits	3.	31,316	35,759	85,089	84,093	0	0	0	0
6450 Construction Services	4.	7,173,954	700,000	48,511,655	28,750,930	0	0	689,254	711,592
6655 Short-term Noninstructional Software Subscription	5.		2,970,887		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	420,000	391,694	1,154,500	517,500	0	0	0	0
673X Vehicles	9.	309,940	205,357	3,554,310	310,000	0	0	0	0
673X Technology Hardware & Software	10.	16,558,703	7,915,816	3,000,000	10,650,000	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	1,000,000	1,229,037	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0	0	0	0	0	0	0	0
Total (lines 2-12)	13.	25,583,313	13,561,512	56,590,137	40,595,789	0	0	689,254	711,592
Total amounts reported on lines 2-12 above for:									
Renovation	14.	7,173,954	700,000	48,511,655	28,750,930			689,254	711,592
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	18,409,359	12,861,512	8,078,482	11,844,859	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	25,583,313	13,561,512	56,590,137	40,595,789	0	0	689,254	711,592

(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		Kyrene Elementary School District #28		County		Maricopa		CTD number		070428000		Version		Revised #1	
Special projects								Other funds expenditures							
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants			1.	0			1.			
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)			2.	141,164			2.	102,138		
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.	2,822,968			4.	2,475,574		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service			5.	8,562,473			5.	9,775,874		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center			6.	371,973			6.	460,864		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School			7.	15,924,516			7.	17,626,668		
8.	220 IDEA Part B			8.	525 Auxiliary Operations			8.	1,206,180			8.	1,298,113		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit			9.	1,031,274			9.	1,118,886		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations			10.	431,959			10.	504,619		
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.	8,308			12.	8,308		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening			13.	0			13.	0		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds			14.	364,975			14.	367,475		
15.	349 National Forest Fees			15.	555 Textbooks			15.	111,735			15.	101,711		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery			16.	254,123			16.	254,123		
17.	374 E-Rate			17.	570 Indirect Costs			17.	3,452,554			17.	2,761,891		
18.	378 Impact Aid			18.	575 Unemployment Insurance			18.	55,153			18.	51,153		
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.	4,993			21.	5,898		
State projects FTE & expenditures															
22.	400 Vocational Education			22.	595 Advertisement			22.	14,884			22.	29,389		
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.	45,431			26.	60,444		
27.	435 Academic Contests			27.	660 Condemnation			27.	2,552			27.	2,673		
28.	450 Gifted Education			28.	665 Energy and Water Savings			28.	171,164			28.	60,377		
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.	1,300			30.	0		
31.	Other State Projects			31.	700 Debt Service			31.	26,687,600			31.	25,707,287		
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.	539,950			33.	563,976		

District name	Kyrene Elementary School Distric	County	Maricopa	CTD number	070428000
				Version	Revised #1
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)	\$ 94,919,742	\$ 94,919,742		\$ 0
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 6,801,162			
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0			
	(c) Total DAA (line 2.a plus 2.b)	\$ 6,801,162	0		6,801,162
*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		14,582,952		
	(b) Unrestricted Capital Outlay				8,500,000
	(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)		21,520,617		
	(b) 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
*	(c) 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		60,377		
	(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		826,379		0
	(b) Onetime district additional assistance supplement		0		303,302
	(c) Onetime FRPL group B weight supplement		256,100		0
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)		\$ 132,166,167		
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)			\$	15,604,464
* 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.)	\$ (1)
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 33,610,564
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	\$ 33,610,564
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 16,645,715
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 16,964,849
8. Interest Earned in Fund 610 in FY 2025	\$ 339,709
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
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:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 15,604,464
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 32,909,022

(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	Supplies	Property	Other	Totals		%
English Language Learners Supplement		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2025	Budget FY 2026	Increase/ Decrease
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	2.40	1.90	78,709	23,429	0	0		0	141,164	102,138	-27.6%
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	1.90	78,709	23,429	0	0		0	141,164	102,138	-27.6%
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 Revised Expenditure Budget

CTD number 070428000
Version Revised #1

I certify that the budget of Kyrene Elementary School District, Maricopa County for fiscal year 2026 was officially revised by the Governing Board on, May 12, 2026 , and that the complete Revised Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1120 during normal business hours.

Instructions			President of the Governing Board		
1. Average Daily Membership:			4. Average teacher salaries (A.R.S. §15-903.E)		
Attending	2024 ADM	Prior year 2025 ADM	Budget year 2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	58,721
	12,987.0659	12,378.1276	11,816.9292	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
2. Tax Rates:			Prior FY	Est. Budget FY	4. Percentage increase
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			1.7433	1.6248	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			117,974,879	14,191,288	132,166,167
Classroom Site Fund			12,978,410	7,866,468	20,844,878
Unrestricted Capital Outlay Fund			18,215,072	14,693,950	32,909,022

	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	53,977,759	42,378,096	2,949,747	1,961,116	56,927,506	44,339,212	-22.1%
2000 Support Services							
2100 Students	5,204,796	4,226,949	165,847	52,800	5,370,643	4,279,749	-20.3%
2200 Instructional Staff	4,964,210	4,971,837	160,200	516,547	5,124,410	5,488,384	7.1%
2300, 2400, 2500 Administration	11,136,341	10,229,209	2,012,084	2,195,743	13,148,425	12,424,952	-5.5%
2600 Oper./Maint. of Plant	4,192,198	3,747,179	13,877,845	12,292,612	18,070,043	16,039,791	-11.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	14,080	9,322	167,938	162,232	182,018	171,554	-5.7%
610 School-Sponsored Cocurric. Activities	16,856	16,835	0	0	16,856	16,835	-0.1%
620 School-Sponsored Athletics	241,442	52,158	5,210	0	246,652	52,158	-78.9%
630, 700, 800, 900 Other Programs	255,412	197,635	0	1,000	255,412	198,635	-22.2%
Regular Education Subsection Subtotal	80,003,094	65,829,220	19,338,871	17,182,050	99,341,965	83,011,270	-16.4%
200 and 300 Special Education							
1000 Instruction	17,101,043	16,217,532	4,883,839	3,457,793	21,984,882	19,675,325	-10.5%
2000 Support Services							
2100 Students	4,889,707	4,287,342	2,747,075	3,079,207	7,636,782	7,366,549	-3.5%
2200 Instructional Staff	968,832	1,100,169	431,259	158,000	1,400,091	1,258,169	-10.1%
2300, 2400, 2500 Administration	0	0	30,900	11,300	30,900	11,300	-63.4%
2600 Oper./Maint. of Plant	0	0	10,000	12,500	10,000	12,500	25.0%
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	21,605,043	8,103,073	6,718,800	31,062,655	28,323,843	-8.8%
400 Pupil Transportation	3,703,877	3,756,417	1,857,038	1,963,819	5,560,915	5,720,236	2.9%
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	908,330	7,100	11,200	993,150	919,530	-7.4%
Budgeted Expenditures	107,652,603	92,099,010	29,306,082	25,875,869	136,958,685	117,974,879	-13.9%

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	136,958,685	117,974,879	(18,983,806)	-13.9%
Instructional Improvement	4,679,655	4,674,615	(5,040)	-0.1%
English Language Learner	141,164	102,138	(39,026)	-27.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	19,597,183	12,978,410	(6,618,773)	-33.8%
Federal Projects	13,967,518	13,625,844	(341,674)	-2.4%
State Projects	5,163,103	4,309,771	(853,332)	-16.5%
Unrestricted Capital Outlay	33,610,565	18,215,072	(15,395,493)	-45.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	689,254	711,592	22,338	3.2%
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	46,566,683	(31,366,536)	-40.2%
Food Service	8,562,473	9,775,874	1,213,401	14.2%
Other	53,412,520	54,667,821	1,255,301	2.4%

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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	29,843,416	26,754,234
Gifted Education	1,090,059	1,257,224
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	28,323,843

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 311
Teachers	14	696	710	1 to 17
Other	1	108	109	1 to 108
Subtotal	19	838	857	1 to 14
Classified --				
Managers, supervisors, directors	1	27	28	1 to 422
Teachers aides	0	272	272	1 to 43
Other	1	502	503	1 to 24
Subtotal	2	801	803	1 to 15
TOTAL	21	1,639	1,660	1 to 7
Special education --				
Teacher	2	137	139	1 to 13
Staff	1	308	309	1 to 6

District name Kyrene Elementary School District #28

CTD number 070428000

Instructions

Version Revised #1

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)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint Career and Technical Education and Vocational Education Center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	
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	\$		
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$		(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	0	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$		(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.			

District name

Kyrene Elementary School District #28

CTD number

070428000

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			
		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
	Maintenance and Operations									
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	15,832,534	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	16,645,715	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	16,944,467	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	16,944,467	30,800,000	0	0	0	0	1,080,657
(d) Assigned	17,647,674	0	8,937,860	0	11,896,436	692,592	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	16,944,467	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	11,425,514	0	0	2,250,517	30,800,000	40,000	0	1,197,478	426,421	1,080,657
(d) Maintained for spending after FY 2026	14,191,288	0	8,937,860	14,693,950	11,896,436	652,592	300,821	7,866,468	341,791	14,981,329
(e) Total (amount must agree to line 3 above)	30,806,721	0	8,937,860	16,944,467	42,696,436	692,592	300,821	9,063,946	768,212	16,061,986