District Name Globe Unified School District #1 **County** Gila **Instructions** **CTD number** 040201000

FY 2027

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed 1-Jul-26

Adopted

Revised

Date

District website link of posted budget www.globeschools.org/page/business-services-and-reports

Frank Grice

Mary Navarro

Frankie DalMolin

Marcy Hernandez

Anthony Hernandez

Signed

Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 1, 2026.

Date

Superintendent signature

Business Manager signature

Dr. Christa DalMolin East

Superintendent name (typed name)

Trent Lyon

Business Manager name (typed name)

District contact employee: Trent Lyon

Telephone: 928-402-6030 Email: trent.lyon@globeschools.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 20,045,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 2,325,000
Intermediate	2000	$ 0
State	3000	$ 10,650,000
Federal	4000	$ 3,608,000
TOTAL		$ 16,583,000

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	2.4143	3.9927
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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)	$ 13,754,924	$ 0	$ 13,754,924
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 3,051,014	$ 0	$ 3,051,014
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 2,374,033
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 19,179,971

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 58,848
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 57,694
3. Increase in average teacher salary from the prior year	$ 1,154
4. Percentage increase	2%

Comments on average salary calculation (optional):

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

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000 **Version** Proposed

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	0.00		2,745,420	995,787	165,290	1,650,338	1,100	4,748,793	5,557,935	17.0%	1.
2000 Support services												
2100 Students	2.	0.00		302,348	131,323	0	1,700	0	441,039	435,371	-1.3%	2.
2200 Instructional staff	3.	0.00		6,228	1,046	400	750	0	60,200	8,424	-86.0%	3.
2300 General administration	4.	0.00		48,113	21,037	55,110	0	11,200	159,355	135,460	-15.0%	4.
2400 School administration	5.	0.00		560,171	223,114	97,879	10,000	3,600	864,872	894,764	3.5%	5.
2500 Central services	6.	0.00		233,869	150,691	124,425	4,120	3,000	513,900	516,105	0.4%	6.
2600 Operation & maintenance of plant	7.	0.00		533,552	248,202	783,480	738,200	0	2,462,218	2,303,434	-6.4%	7.
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00		39,463	18,126	0	0	0	61,142	57,589	-5.8%	9.
610 School-sponsored cocurricular activities	10.	0.00		5,118	1,034	0	0	0	0	6,152		10.
620 School-sponsored athletics	11.	0.00		182,403	33,854	0	14,000	12,400	278,473	242,657	-12.9%	11.
630 Other instructional programs	12.	0.00		0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00		0	0	0	0	0	0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	0.00	0.00	4,656,685	1,824,214	1,226,584	2,419,108	31,300	9,589,992	10,157,891	5.9%	14.
200 and 300 Special education												
1000 Instruction	15.	0.00		901,167	347,201	118,000	1,700	0	1,338,367	1,368,068	2.2%	15.
2000 Support services												
2100 Students	16.	0.00		26,347	17,664	550,800	0	0	566,840	594,811	4.9%	16.
2200 Instructional staff	17.	0.00		84,720	28,294	0	0	0	124,966	113,014	-9.6%	17.
2300 General administration	18.	0.00		0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0.00		0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0.00		0	0	0	0	0	1,000	0	-100.0%	20.
2600 Operation & maintenance of plant	21.	0.00		0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00		0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	0.00	0.00	1,012,234	393,159	668,800	1,700	0	2,031,173	2,075,893	2.2%	24.
400 Pupil transportation	25.	0.00		554,964	255,738	232,704	400,000	0	1,450,037	1,443,406	-0.5%	25.
510 Desegregation (from districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs	27.	0.00							0	0	0.0%	27.
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	0.00		55,000	14,034		8,700		83,565	77,734	-7.0%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	0.00	0.00	6,278,883	2,487,145	2,128,088	2,829,508	31,300	13,154,767	13,754,924	4.6%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0			31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	0.00	0.00	6,278,883	2,487,145	2,128,088	2,829,508	31,300	13,154,767	13,754,924	4.6%	32.

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 Globe Unified School District #1 **County** Gila **CTD number** 040201000 **Version** Proposed

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	1,672,753	1,717,893	1.
2. Gifted education	3,000	3,000	2.
3. Remedial education	0		3.
4. ELL incremental costs	13,000	12,000	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)	342,420	343,000	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	2,031,173	2,075,893	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 17

Staff-pupil 1 to 17

Expenditures budgeted for audit services

M&O Fund -nonfederal **6350** 31,000

All funds - federal *6330*

FY 2027 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) $ 52,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000 **Version** Proposed

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 Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	4,177,729	1,044,432					4,773,760	5,222,161	9.4%	1.
2100 Support services - students	2.							0	0	0.0%	2.
2200 Support services - instructional staff	3.							35,000	0	-100.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	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.	4,177,729	1,044,432	0	0	0	0	4,808,760	5,222,161	8.6%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0			10.
Total budget limit expenditures (lines 10-11)	11.	4,177,729	1,044,432	0	0	0	0	4,808,760	5,222,161	8.6%	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	4,808,760
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	925,724
Unexpended budget balance (line 12 minus 13)	14.	3,883,036
Interest earned in the Classroom Site Fund in FY 2026	15.	125,000
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	1,214,125
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	5,222,161

(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.

District name Globe Unified School District #1 | County Gila | CTD number 040201000 | Version Proposed

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions 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 Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		512,675		298,119				636,307	810,794	27.4%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		0	11,255	31,900				43,155	43,155	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.				96,022				156,022	96,022	-38.5%	4.
2600 Operation & maintenance of plant	5.			7,837	103,800			25,000	136,637	136,637	0.0%	5.
2700 Student transportation	6.				388				378,000	388	-99.9%	6.
3000 Operation of noninstructional services (5)	7.				10,000				10,000	10,000	0.0%	7.
4000 Facilities acquisition and construction	8.				1,491,418			365,100	1,221,652	1,856,518	52.0%	8.
5000 Debt service	9.					97,500			10,000	97,500	875.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	512,675	19,092	2,031,647	97,500	0	390,100	2,591,773	3,051,014	17.7%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0			11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	512,675	19,092	2,031,647	97,500	0	390,100	2,591,773	3,051,014	17.7%	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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	$ 3,000
6642 Textbooks	237,675
6643 Instructional aids	275,000
673X Furniture and equipment	319,772
673X Vehicles	260,000
673X Tech hardware & software	129,772

(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 _____.

(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)] $ 6,000

(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. $ -

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000 **Version** Proposed

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

Instructions Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	2,591,773	3,051,014	0		0		0		1.
Select object codes detail (1)										
6150 Classified salaries	2.	0		0		0		0		2.
6200 Employee benefits	3.	0		0		0		0		3.
6450 Construction services	4.	580,000	1,579,306	0		0		0		4.
6655 Short-term noninstructional software subscription	5.	0	7,837	0		0		0		5.
6710 Land and improvements	6.	560,000	365,100	0		0		0		6.
6720 Buildings and improvements	7.	0	0	0		0		0		7.
673X Furniture and equipment	8.	319,772	319,772	0		0		0		8.
673X Vehicles	9.	260,000	260,000	0		0		0		9.
673X Technology hardware & software	10.	189,772	129,772	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	1,909,544	2,661,787	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	700,000	800,000	0				0		14.
New construction	15.	100,000	200,000	0		0		0		15.
Other	16.	1,109,544	1,661,787	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	1,909,544	2,661,787	0	0	0	0	0	0	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 2027 _____

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000 **Version** Proposed

Special projects

Instructions

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
Federal projects FTE & expenditures						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	0.00		325,638	321,518	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		37,085	53,586	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		24,990	4,310	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		0		5.
6.	200 ESEA Title VII - Indian Education	0.00		0		6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		88,873	406,864	7.
8.	220 IDEA Part B	0.00		350,116	9,755	8.
9.	230 Johnson-O'Malley	0.00		56,650	55,000	9.
10.	240 Workforce Investment Act	0.00		0		10.
11.	250 AEA - Adult Education	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	0.00		26,140	23,000	12.
13.	280 ESEA Title X - Homeless Education	0.00		0		13.
14.	290 Medicaid Reimbursement	0.00		0		14.
15.	349 National Forest Fees	0.00		0		15.
16.	353 Taylor Grazing Fees	0.00		0		16.
17.	374 E-Rate	0.00		0		17.
18.	378 Impact Aid	0.00		4,600,000	3,800,000	18.
19.	300-399 Other Federal projects	0.00		3,900,000	1,500,000	19.
20.	699 Federal Impact Aid (construction)	0.00		0		20.
21.	Total Federal project funds (lines 1-20)	0.00	0.00	9,409,492	6,174,033	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00		10,205	13,350	22.
23.	410 Early Childhood Block Grant	0.00		0		23.
24.	420 Ext. school yr. - pupils with disabilities	0.00		0		24.
25.	425 Adult basic education	0.00		0		25.
26.	430 Chemical abuse prevention programs	0.00		0		26.
27.	435 Academic contests	0.00		0		27.
28.	450 Gifted education	0.00		0		28.
29.	456 College credit exam incentives	0.00		0		29.
30.	460 Environmental Special Plate	0.00		0		30.
31.	Other State projects	0.00		245,000	300,000	31.
32.	Total State project funds (lines 22-31)	0.00	0.00	255,205	313,350	32.
33.	Total special projects (lines 21 and 32)	0.00	0.00	9,664,697	6,487,383	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	0		1.
2.	Class size reduction	0		2.
3.	Dropout prevention programs (M&O purposes)	0		3.
4.	Instructional improvement programs (M&O purposes)	0		4.
5.	Total Instructional Improvement Fund (lines 1-4)	0	0	5.

Other funds expenditures

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0		1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	40,000	38,000	4.
5.	510 Food Service	1,000,000	1,100,000	5.
6.	515 Civic Center	5,000	10,000	6.
7.	520 Community School	55,000	25,000	7.
8.	525 Auxiliary Operations	105,000	120,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	30,000	30,000	9.
10.	530 Gifts and Donations	36,000	100,000	10.
11.	535 Career & Technical Education Projects	0		11.
12.	540 Fingerprint	0		12.
13.	545 School Opening	0		13.
14.	550 Insurance Proceeds	0		14.
15.	555 Textbooks	2,000	1,000	15.
16.	565 Litigation Recovery	0		16.
17.	570 Indirect Costs	130,000	140,000	17.
18.	575 Unemployment Insurance	0		18.
19.	580 Teacherage	0		19.
20.	585 Insurance Refund	0		20.
21.	590 Grants and Gifts to Teachers	0		21.
22.	595 Advertisement	0		22.
23.	596 Career Technical Education	180,000	180,000	23.
24.	597 Arizona Industry Credentials Incentive	0		24
25.	639 Impact Aid Revenue Bond Building	0		25.
26.	650 Gifts and Donations-Capital	0		26.
27.	660 Condemnation	0		27.
28.	665 Energy and Water Savings	0		28.
29.	686 Emergency Deficiencies Correction	0		29.
30.	691 Building Renewal Grant	500,000	800,000	30.
31.	700 Debt Service	0		31.
32.	720 Impact Aid Revenue Bond Debt Service	0		32.
33.	850 Student Activities	82,000	60,000	33.
34.	Other _____	0		34.
	Internal Service Funds 950-989			
1.	9___ Self-Insurance	0		1.
2.	955 Intergovernmental Agreements	0		2.
3.	9__ OPEB	0		3.
4.	9___ _____	0		4.

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

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000

Version Proposed

Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 12,364,924	$ 12,364,924	$ 0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 909,741		
(b) DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c) Total DAA (line 2.a plus 2.b)	$ 909,741		909,741
*3. FY 2027 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			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small schoool 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)			
* (b) Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		1,390,000	
(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 2025 (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 2026 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 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 13,754,924	
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)			$ 909,741

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

District name Globe Unified School District #1 **County** Gila **CTD number** 040201000

Instructions **Version** Proposed

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$ 2,591,773
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 2026 capital expenditures (line 1 + 2)	$ 2,591,773
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 2,591,773
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 2,591,773
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 595,500
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 1,996,273
8.	Interest earned in Fund 610 in FY 2026	$ 145,000
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 2027 (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)	$ 909,741
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 3,051,014

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

Summary of School District Proposed Expenditure Budget

CTD number 040201000
Version Proposed

I certify that the budget of Globe Unified District, Gila County for fiscal year 2027 was officially proposed by the Governing Board on, July 1, 2026, and that the complete Proposed Expenditure Budget may be reviewed by contacting Trent Lyon at the District office, telephone 928-402-6030 during normal business hours.

Frank Grice
President of the Governing Board

Instructions

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	1,533.1208	1,461.8474	1,450.0000

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	2.4143	3.9927
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	0.0000	0.0000

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	13,754,924	0	13,754,924
Classroom Site Fund	5,222,161	0	5,222,161
Unrestricted Capital Outlay Fund	3,051,014	0	3,051,014

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

1. Average salary of all teachers employed in FY 2027 (budget year)	58,848
2. Average salary of all teachers employed in FY 2026 (prior year)	57,694
3. Increase in average teacher salary from the prior year	1,154
4. Percentage increase	2%

Comments on average salary calculation (optional):

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	3,483,932	3,741,207	1,264,861	1,816,728	4,748,793	5,557,935	17.0%
2000 Support services							
2100 Students	436,704	433,671	4,335	1,700	441,039	435,371	-1.3%
2200 Instructional staff	49,592	7,274	10,608	1,150	60,200	8,424	-86.0%
2300, 2400, 2500 Administration	1,382,147	1,236,995	155,980	309,334	1,538,127	1,546,329	0.5%
2600 Oper./maint. of plant	836,371	781,754	1,625,847	1,521,680	2,462,218	2,303,434	-6.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	53,417	57,589	7,725	0	61,142	57,589	-5.8%
610 School-sponsored cocurric. activities	0	6,152	0	0	0	6,152	
620 School-sponsored athletics	235,328	216,257	43,145	26,400	278,473	242,657	-12.9%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	6,477,491	6,480,899	3,112,501	3,676,992	9,589,992	10,157,891	5.9%
200 and 300 Special education							
1000 Instruction	1,209,847	1,248,368	128,520	119,700	1,338,367	1,368,068	2.2%
2000 Support services							
2100 Students	65,490	44,011	501,350	550,800	566,840	594,811	4.9%
2200 Instructional staff	123,966	113,014	1,000	0	124,966	113,014	-9.6%
2300, 2400, 2500 Administration	0	0	1,000	0	1,000	0	-100.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	1,399,303	1,405,393	631,870	670,500	2,031,173	2,075,893	2.2%
400 Pupil transportation	798,122	810,702	651,915	632,704	1,450,037	1,443,406	-0.5%
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	74,970	69,034	8,595	8,700	83,565	77,734	-7.0%
Budgeted expenditures	8,749,886	8,766,028	4,404,881	4,988,896	13,154,767	13,754,924	4.6%
Maintained for spending after FY 2027 (budgeted carryforward)					0	0	
Total budget limit expenditures	8,749,886	8,766,028	4,404,881	4,988,896	13,154,767	13,754,924	4.6%

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

CTD number 040201000
Version Proposed

Total expenditures by fund

Fund	Budgeted expenditures		$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	13,154,767	13,754,924	600,157	4.6%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,808,760	5,222,161	413,401	8.6%
Federal Projects	9,409,492	6,174,033	(3,235,459)	-34.4%
State Projects	255,205	313,350	58,145	22.8%
Unrestricted Capital Outlay	2,591,773	3,051,014	459,241	17.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	40,000	38,000	(2,000)	-5.0%
Auxiliary Operations	105,000	120,000	15,000	14.3%
Bond Building	0	0	0	0.0%
Food Service	1,000,000	1,100,000	100,000	10.0%
Other	1,020,000	1,346,000	326,000	32.0%

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	1,672,753	1,717,893
Gifted education	3,000	3,000
Remedial education	0	0
ELL incremental costs	13,000	12,000
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	342,420	343,000
Total	2,031,173	2,075,893

Proposed staffing summary

Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	1	7	8	1 to 181
Teachers	2	87	89	1 to 16
Other			0	1 to
Subtotal	3	94	97	1 to 15
Classified --				
Managers, supervisors, directors	1	2	3	1 to 483
Teachers aides		39	39	1 to 37
Other			0	1 to
Subtotal	1	41	42	1 to 35
Total	4	135	139	1 to 10
Special education --				
Teacher		10	10	1 to 17
Staff		17	17	1 to 17

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	5,000	10,000
520 Community School	55,000	25,000
526 Extracurricular Activities Fees Tax Credit	30,000	30,000
530 Gifts and Donations	36,000	100,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	0	0
555 Textbooks	2,000	1,000
565 Litigation Recovery	0	0
570 Indirect Costs	130,000	140,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	180,000	180,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	500,000	800,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	82,000	60,000
Other _____	0	0
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9___ _____	0	0
Total	1,020,000	1,346,000

District name Globe Unified School District #1 CTD number 040201000

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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter	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	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. FY 2025 final ending fund balance	1,927,061	1,533,652	6,387,366	0	0	3,788	(1,052,028)	3,461,576	78,805	1,505,634	51	0	0	0	13,845,905
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. FY 2026 activity, year-to-date and estimated through June 30															
(a) FY 2026 revenues and other financing sources	10,448,676	2,399,959	0	0	0	0	1,438,135	1,586,796	519,901	1,904,930	0	0	0	0	18,298,397
(b) FY 2026 expenditures and other financing uses	11,235,933	568,531	0	0	0	0	762,531	932,933	965,802	2,009,419	0	0	0	0	16,475,149
3. Estimated FY 2026 ending fund balance	1,139,804	3,365,080	6,387,366	0	0	3,788	(376,424)	4,115,439	(367,096)	1,401,145	51	0	0	0	15,669,153
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	950,000	0	0	0	0	0	0	950,000
(e) Unassigned	1,139,804	3,365,080	6,387,366	0	0	3,788	0	3,165,439	0	1,401,145	51	0	0	0	15,462,673
(f) Total (amount must agree to line 3 above)	1,139,804	3,365,080	6,387,366	0	0	3,788	0	4,115,439	0	1,401,145	51	0	0	0	16,412,673
4. FY 2026 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2027	1,139,804	950,000	4,387,366	0	0	0	0	950,000	0	1,200,000		0	0	0	8,627,170
(d) Maintained for spending after FY 2027	0	2,415,080	2,000,000	0	0	3,788	0	3,165,439	0	201,145	51	0	0	0	7,785,503
(e) Total (amount must agree to line 3 above)	1,139,804	3,365,080	6,387,366	0	0	3,788	0	4,115,439	0	1,401,145	51	0	0	0	16,412,673

B. Comments (optional)

NA