

District Name Kyrene Elementary School District #28

County Maricopa

Instructions

CTD number 070428000



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 June 23, 2026
Adopted
Revised

Date

District website link of posted budget

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 June 26, 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 2026	\$	95,208,286
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ 13,394,385
Intermediate	2000	\$ 0
State	3000	\$ 68,314,881
Federal	4000	\$ 8,469,303
TOTAL		\$ 90,178,569

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:	1.6248	1.5905
Secondary Tax Rates:		
M&O Override	0.5151	0.5010
Special Program Override	0.0000	0.0000
Capital Override	0.3002	0.2919
Class A Bonds	0.0683	0.0093
Class B Bonds	0.8765	0.8495
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	1.7601	1.6517

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 11)	\$ 116,718,632	\$ 12,862,366	\$ 129,580,998
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 14,579,622	\$ 21,045,467	\$ 35,625,089
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			\$ 10,119,958
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 175,326,045

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ 60,896
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ 58,554
3. Increase in average teacher salary from the prior year	\$ 2,342
4. Percentage increase	4%

Comments on average salary calculation (optional): 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 teacher's base salary, not including stipends, performance contracts, or other payouts.

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions		FTE		Salaries	Employee benefits	Purchased services	Supplies	Other	Totals		%
		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6800	Prior FY 2026	Budget FY 2027	Increase/ Decrease
Expenditures											
100 Regular Education											
1000 Instruction	1.	531.31	482.43	33,928,705	9,602,362	1,571,891	442,082	53,500	44,339,212	45,598,540	2.8%
2000 Support services											
2100 Students	2.	71.53	64.92	2,840,648	977,472	21,400	5,000	0	4,279,749	3,844,520	-10.2%
2200 Instructional staff	3.	56.51	49.48	3,011,073	962,364	191,911	53,000	10,100	5,488,384	4,228,448	-23.0%
2300 General administration	4.	4.00	5.00	669,513	212,344	478,701	6,500	30,430	1,336,918	1,397,488	4.5%
2400 School administration	5.	63.00	59.00	4,474,536	1,276,817	420,406	0	0	6,952,254	6,171,759	-11.2%
2500 Central services	6.	29.13	28.63	2,296,379	668,502	445,863	63,800	49,500	4,135,780	3,524,044	-14.8%
2600 Operation & maintenance of plant	7.	51.35	66.07	3,064,424	1,078,975	7,385,844	4,639,149	46,650	16,039,791	16,215,042	1.1%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00	0.00	6,081	1,241	147,421	6,000	0	171,554	160,743	-6.3%
610 School-sponsored cocurricular activities	10.	0.00	0.00	14,000	2,821	0	0	0	16,835	16,821	-0.1%
620 School-sponsored athletics	11.	0.00	0.00	41,720	8,401	0	0	0	52,158	50,121	-3.9%
630 Other instructional programs	12.	0.00	0.00	3,706	757	0	0	0	5,463	4,463	-18.3%
700, 800, 900 Other programs	13.	0.00	0.00	140,896	28,776	0	0	0	193,172	169,672	-12.2%
Regular education subsection subtotal (lines 1-13)	14.	806.83	755.53	50,491,681	14,820,832	10,663,437	5,215,531	190,180	83,011,270	81,381,661	-2.0%
200 and 300 Special education											
1000 Instruction	15.	325.16	328.84	13,212,351	4,571,139	1,724,453	0	900	19,675,325	19,508,843	-0.8%
2000 Support services											
2100 Students	16.	64.65	65.50	5,405,060	1,451,663	1,130,405	12,500	15,900	7,366,549	8,015,528	8.8%
2200 Instructional staff	17.	10.43	8.37	790,482	204,611	56,000	700	500	1,258,169	1,052,293	-16.4%
2300 General administration	18.	0.00	0.00	0	0	10,000	0	0	10,000	10,000	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	300	0	0	1,300	300	-76.9%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	10,000	0	0	12,500	10,000	-20.0%
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.	400.24	402.71	19,407,893	6,227,413	2,931,158	13,200	17,300	28,323,843	28,596,964	1.0%
400 Pupil transportation	25.	73.00	72.75	3,172,985	1,164,129	943,950	576,450	750	5,720,236	5,858,264	2.4%
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.	12.17	10.51	675,658	194,885	0	1,200	10,000	919,530	881,743	-4.1%
Budgeted expenditures (lines 14, and 24-29)	30.	1,292.24	1,241.50	73,748,217	22,407,259	14,538,545	5,806,381	218,230	117,974,879	116,718,632	-1.1%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								14,191,288	12,862,366	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	1,292.24	1,241.50	73,748,217	22,407,259	14,538,545	5,806,381	218,230	132,166,167	129,580,998	-2.0%

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

District name Kyrene Elementary School District #28

County Maricopa

CTD number 070428000

Version 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	26,754,234	26,882,859	1.
2. Gifted education	1,257,224	1,157,487	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	312,385	556,618	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	0	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	28,323,843	28,596,964	9.
10. IEP required pupil transportation costs coded within Program 400	1,212,680	1,212,680	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 14
Staff-pupil 1 to 6

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	50,465
All funds - federal	6330	1,885

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) \$ 153,421
(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								Totals		%
Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Prior FY 2026	Budget FY 2027	Increase/ Decrease
1000 Instruction	1.	10,215,037	2,120,919	0	0	0	0	12,755,847	12,335,956	-3.3%
2100 Support services - students	2.	794,817	227,197	0	0	0	0	0	1,022,014	
2200 Support services - instructional staff	3.	0	0	0	0		0	222,563	0	-100.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services operations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Budgeted expenditures (lines 1-8)	9.	11,009,854	2,348,116	0	0	0	0	12,978,410	13,357,970	2.9%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							7,866,468	7,974,645	
Total budget limit expenditures (lines 9-10)	11.	11,009,854	2,348,116	0	0	0	0	20,844,878	21,332,615	2.3%

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. 20,844,878
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13. 11,620,538
Unexpended budget balance (line 12 minus 13)	14. 9,224,340
Interest earned in the Classroom Site Fund in FY 2026	15. 0
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16. 12,108,275
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17. 0
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18. 21,332,615

(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			2026	2027				
Unrestricted Capital Outlay override (1)		1.	0	0	189,552	6,377,287	0	0	2,833,161	13,809,642	9,400,000	-31.9%	1.	
Unrestricted Capital Outlay Fund 610 (6)														
1000 Instruction		2.	0	6,817,694		3,568,704			27,500	9,466,417	10,413,898	10.0%	2.	
2000 Support services														
2100, 2200 Students and instructional staff		3.	0	107,693	655,000	30,598		161,400	2,641,250	954,691		-63.9%	3.	
2300, 2400, 2500, 2900 Administration		4.	0		170,735	1,500,000		0	72,761	3,320,669	1,743,496	-47.5%	4.	
2600 Operation & maintenance of plant		5.	0		189,552	1,277,985			0	616,130	1,467,537		138.2%	5.
2700 Student transportation		6.	0		0	0		0	233,289	0	0	-100.0%	6.	
3000 Operation of noninstructional services (5)		7.	0		0	0		0	15,000	0	0	-100.0%	7.	
4000 Facilities acquisition and construction		8.	0		0	0		0	700,000	0	0	-100.0%	8.	
5000 Debt service		9.					0	0		1,222,317	0	-100.0%	9.	
Budgeted expenditures (lines 2-9)		10.	0	6,925,387	1,015,287	6,377,287	0	0	261,661	18,215,072	14,579,622	-20.0%	10.	
Maintained for spending after FY 2027 (budgeted carryforward)		11.								14,693,950	21,045,467		11.	
Total budget limit expenditures (lines 10-11)														
(Cannot exceed page 8, line 12)		12.	0	6,925,387	1,015,287	6,377,287	0	0	261,661	32,909,022	35,625,089	8.3%	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)]

\$ -

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library books	\$ 72,693
6642 Textbooks	676,992
6643 Instructional aids	6,175,702
673X Furniture and equipment	1,693,704
673X Vehicles	177,985
673X Tech hardware & software	4,255,598

(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.	18,215,072	14,579,622	46,566,683	22,861,231	0	0	711,592	694,056
Select object codes detail (1)									
6150 Classified salaries	2.	112,962	122,904	283,266	288,942	0	0	0	0
6200 Employee benefits	3.	35,759	38,496	84,093	84,258	0	0	0	0
6450 Construction services	4.	700,000	0	28,750,930	21,670,531	0	0	711,592	694,056
6655 Short-term noninstructional software subscription	5.	2,970,887	1,015,287	0	0	0	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.	391,694	1,693,704	517,500	517,500	0	0	0	0
673X Vehicles	9.	205,357	177,985	310,000	300,000	0	0	0	0
673X Technology hardware & software	10.	7,915,816	4,255,598	10,650,000	0	0	0	0	0
6831, 6832, 6833 redemption of principal	11.	1,229,037	0	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.	13,561,512	7,303,974	40,595,789	22,861,231	0	0	711,592	694,056
Total amounts reported on lines 2-12 above for:									
Renovation	14.	700,000	0	28,750,930	21,670,531			711,592	694,056
New construction	15.	0	0	0	0	0	0	0	0
Other	16.	12,861,512	7,303,974	11,844,859	1,190,700	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	13,561,512	7,303,974	40,595,789	22,861,231	0	0	711,592	694,056

(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		Kyrene Elementary School District #28		County		Maricopa		CTD number		070428000		Version		Proposed	
Special projects								Other funds expenditures							
Instructions															
Federal projects FTE & expenditures															
1.	100-130 ESEA Title I - Helping Disadvantaged Children														
2.	140-150 ESEA Title II - Prof. Dev. and Technology														
3.	160 ESEA Title IV - 21st Century Schools														
4.	170-180 ESEA Title V - Promote Informed Parent Choice														
5.	190 ESEA Title III - Limited Eng. & Immigrant Students														
6.	200 ESEA Title VII - Indian Education														
7.	210 ESEA Title VI - flexibility and accountability														
8.	220 IDEA Part B														
9.	230 Johnson-O'Malley														
10.	240 Workforce Investment Act														
11.	250 AEA - Adult Education														
12.	260-270 Vocational Education - Basic Grants														
13.	280 ESEA Title X - Homeless Education														
14.	290 Medicaid Reimbursement														
15.	349 National Forest Fees														
16.	353 Taylor Grazing Fees														
17.	374 E-Rate														
18.	378 Impact Aid														
19.	300-399 Other Federal projects														
20.	699 Federal Impact Aid (construction)														
21.	Total Federal project funds (lines 1-20)														
State projects FTE & expenditures															
22.	400 Vocational education														
23.	410 Early Childhood Block Grant														
24.	420 Ext. school yr. - pupils with disabilities														
25.	425 Adult basic education														
26.	430 Chemical abuse prevention programs														
27.	435 Academic contests														
28.	450 Gifted education														
29.	456 College credit exam incentives														
30.	460 Environmental Special Plate														
31.	Other State projects														
32.	Total State project funds (lines 22-31)														
33.	Total special projects (lines 21 and 32)														
Instructional Improvement Fund expenditures (020)															
1.	Teacher compensation increases														
2.	Class size reduction														
3.	Dropout prevention programs (M&O purposes)														
4.	Instructional improvement programs (M&O purposes)														
5.	Total Instructional Improvement Fund (lines 1-4)														

District name	Kyrene Elementary School Distric	County	Maricopa	CTD number	070428000
				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)	\$ 92,685,439	\$ 92,685,439	\$ 0	
*2.	(a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 6,493,103			
	(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0			
	(c) Total DAA (line 2.a plus 2.b)	\$ 6,493,103	1,616,783	4,876,320	
*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		14,589,049		
	(b) Unrestricted Capital Outlay			8,500,000	
	(c) Special Program		0	0	
*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)		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		
	(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				
	(b) balance carryforward, line 13) (A.R.S. §15-943.01)		19,517,952		
	(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 2025 (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 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)		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 2026, Ch. 126, §31)				
	(a) State aid supplement		827,127	0	
	(b) Onetime district additional assistance supplement		0	303,302	
	(c) Onetime FRPL group B weight supplement		344,648	0	
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 129,580,998		
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)			\$ 13,679,622	
* 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 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)	\$	32,909,022
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)	\$	32,909,022
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	32,909,022
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	32,909,022
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	10,963,555
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	21,945,467
8. Interest earned in Fund 610 in FY 2026	\$	0
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 2027 (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)	\$	13,679,622
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	35,625,089

(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 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
English Language Learners Supplement		Prior FY	Budget FY							Prior FY 2026	Budget FY 2027	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	1.90	1.21	78,709	23,429	0	0		0	102,138	102,138	0.0%
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.	1.90	1.21	78,709	23,429	0	0		0	102,138	102,138	0.0%
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 Proposed 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	117,974,879	116,718,632	(1,256,247)	-1.1%
Instructional Improvement	4,674,615	5,411,881	737,266	15.8%
English Language Learner	102,138	102,138	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	12,978,410	13,357,970	379,560	2.9%
Federal Projects	13,625,844	10,119,958	(3,505,886)	-25.7%
State Projects	4,309,771	1,908,977	(2,400,794)	-55.7%
Unrestricted Capital Outlay	18,215,072	14,579,622	(3,635,450)	-20.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	711,592	694,056	(17,536)	-2.5%
Debt Service	25,707,287	27,352,718	1,645,431	6.4%
School Plant Fund	2,475,574	4,225,966	1,750,392	70.7%
Auxiliary Operations	1,298,113	1,398,622	100,509	7.7%
Bond Building	46,566,683	22,861,231	(23,705,452)	-50.9%
Food Service	9,775,874	8,140,390	(1,635,484)	-16.7%
Other	54,667,821	53,272,159	(1,395,662)	-2.6%

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	26,754,234	26,882,859
Gifted education	1,257,224	1,157,487
Remedial education	0	0
ELL incremental costs	312,385	556,618
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	28,323,843	28,596,964

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	6	51	57	1 to 197
Teachers	2	712	714	1 to 16
Other	1	106	107	1 to 105
Subtotal	9	869	878	1 to 13
Classified --				
Managers, supervisors, directors	0	28	28	1 to 400
Teachers aides	0	291	291	1 to 39
Other	1	482	483	1 to 23
Subtotal	1	801	802	1 to 14
Total	10	1,670	1,680	1 to 7
Special education --				
Teacher	0	148	148	1 to 14
Staff	0	312	312	1 to 6

CTD number	070428000
Version	Proposed

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	460,864	366,298
520 Community School	17,626,668	15,327,511
526 Extracurricular Activities Fees Tax Credit	1,118,886	1,405,729
530 Gifts and Donations	504,619	573,586
535 Career & Technical Education Projects	0	0
540 Fingerprint	8,308	8,773
545 School Opening	0	0
550 Insurance Proceeds	367,475	385,205
555 Textbooks	101,711	100,380
565 Litigation Recovery	254,123	167,212
570 Indirect Costs	2,761,891	2,985,407
575 Unemployment Insurance	51,153	52,829
580 Teacherage	0	0
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	5,898	5,135
595 Advertisement	29,389	19,845
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	60,444	40,042
660 Condemnation	2,673	2,685
665 Energy and Water Savings	60,377	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	0	0
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	563,976	525,206
Other _949	1,948,220	1,646,019
952 and 970 Self-Insurance	27,935,636	29,217,333
955 Intergovernmental Agreements	305,886	0
9__ OPEB	0	0
950 Print Shop Internal	499,624	442,964
Total	54,667,821	53,272,159

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2027 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 2026 expenditures				
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$		
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 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 2026 final budget for small school adjustment	\$		
b.	FY 2026 original budget for small school adjustment (from FY 2026 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 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2027 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.			

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			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 2026 fund balances and planned uses in FY 2027 and thereafter															
	30,155,965	0	9,339,310	17,757,648	35,236,783	671,271	244,621	7,532,826	(1,391,024)	15,133,368	1,939,125	0	934,044	13,714,831	131,268,768
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 beginning fund balance adjustments:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	110,752,700	0	2,136,301	15,604,626	0	0	68,526	12,094,804	10,046,961	20,028,609	24,767,163	0	812,876	14,990,544	211,303,110
(c) FY 2026 expenditures and other financing uses	112,755,365	0	1,841,954	10,603,626	12,375,552	0	107,621	11,620,538	8,655,937	19,102,630	24,767,163	0	806,640	14,338,699	216,975,725
3. Estimated FY 2026 ending fund balance															
(a) Nonspendable	28,153,300	0	9,633,657	22,758,648	22,861,231	671,271	205,526	8,007,092	0	16,059,347	1,939,125	0	940,280	14,366,676	125,596,153
(b) Restricted	169,648	0	0	0	0	0	0	0	0	0	0	0	0	0	169,648
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	6,798,247	0	0	0	0	0	0	0	0	718,707	0	0	0	0	7,516,954
(e) Unassigned	21,185,405	0	9,633,657	22,758,648	22,861,231	671,271	205,526	8,007,092	0	15,340,640	0	0	940,280	14,366,676	115,970,426
(f) Total (amount must agree to line 3 above)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	28,153,300	0	9,633,657	22,758,648	22,861,231	671,271	205,526	8,007,092	0	16,059,347	0	0	940,280	14,366,676	123,657,028
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	1,424,628	0		0			0	0	0						1,424,628
(c) Planned to be spent in FY 2027	13,866,306	0	0	21,045,467	22,861,231	0	0	1,248,836	0	718,707		0	0	0	59,740,547
(d) Maintained for spending after FY 2027	12,862,366	0	9,633,657	1,713,181	0	671,271	205,526	6,758,256	0	15,340,640	1,939,125	0	940,280	14,366,676	64,430,978
(e) Total (amount must agree to line 3 above)	28,153,300	0	9,633,657	22,758,648	22,861,231	671,271	205,526	8,007,092	0	16,059,347	1,939,125	0	940,280	14,366,676	125,596,153

B. Comments (optional)