District Name Prescott Unified School District **County** Yavapai **Instructions** **CTD number** 130201000

FY 2027
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 2027 was

Proposed	6/25/2026
Adopted	July 7, 2026
Revised	December 8, 2026
	Date

District website link of posted budget www.prescottschools.com

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 December 9, 2026 .
Date

Superintendent signature Business Manager signature

Clark Tenney Brian Moore
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Brian Moore

Telephone: 928-445-5400 Email: brian.moore@prescottschools.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 47,500,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 4,000,000
Intermediate	2000	$ 0
State	3000	$ 17,000,000
Federal	4000	$ 5,800,000
TOTAL		$ 26,800,000

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:	2.2438	2.1196
Secondary Tax Rates:		
M&O Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.0664	0.0598
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	0.0664	0.0598

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)	$ 32,382,169	$ 422,752	$ 32,804,921
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 2,085,000	$ 1,993,106	$ 4,078,106
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 6,185,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 43,068,027

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 62,628
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 60,804
3. Increase in average teacher salary from the prior year	$ 1,824
4. Percentage increase	3%

Comments on average salary calculation (optional):

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

District name Prescott Unified School District **County** Yavapai **CTD number** 130201000 **Version** Revised #1

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.	157.84	157.84	7,451,799	3,348,694	753,318	91,076	19,000	11,317,041	11,663,887	3.1%	1.
2000 Support services												
2100 Students	2.	28.36	28.36	1,001,703	434,863	145,362	2,800	5,000	1,767,483	1,589,728	-10.1%	2.
2200 Instructional staff	3.	18.36	18.36	942,413	408,732	109,782	7,000	0	1,488,326	1,467,927	-1.4%	3.
2300 General administration	4.	4.50	4.50	483,929	145,824	170,006	3,000	18,000	671,779	820,759	22.2%	4.
2400 School administration	5.	20.70	20.70	1,189,372	454,181	138,132	5,500	2,400	1,835,154	1,789,585	-2.5%	5.
2500 Central services	6.	10.19	10.19	473,642	239,778	223,127	110,600	21,000	996,157	1,068,147	7.2%	6.
2600 Operation & maintenance of plant	7.	14.50	14.50	637,908	278,683	2,743,395	1,113,693	5,000	4,987,883	4,778,679	-4.2%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	1.00	31,575	17,642	0	15,000	0	101,729	64,217	-36.9%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	13,000	2,300	0	0	0	10,995	15,300	39.2%	10.
620 School-sponsored athletics	11.	1.00	1.00	265,000	58,000	0	0	15,500	360,141	338,500	-6.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	40,000	0	0	55,000	40,000	-27.3%	13.
Regular education subsection subtotal (lines 1-13)	14.	255.45	256.45	12,490,341	5,388,697	4,323,122	1,348,669	85,900	23,591,688	23,636,729	0.2%	14.
200 and 300 Special education												
1000 Instruction	15.	79.02	79.02	3,008,276	1,322,802	0	2,500	0	4,156,614	4,333,578	4.3%	15.
2000 Support services												
2100 Students	16.	22.40	22.40	1,340,557	478,897	70,000	0	500	1,986,667	1,889,954	-4.9%	16.
2200 Instructional staff	17.	4.00	4.00	255,972	85,087	4,657	10,000	200	342,860	355,916	3.8%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0.00	0.00	400	125	0	0	0	721	525	-27.2%	19.
2500 Central services	20.	0.00	0.00	0	0	0	0	0	4,516	0	-100.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	763	0	-100.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	105.42	105.42	4,605,205	1,886,911	74,657	12,500	700	6,492,141	6,579,973	1.4%	24.
400 Pupil transportation	25.	28.25	0.00	916,216	463,581	288,573	325,097	0	2,263,475	1,993,467	-11.9%	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	0.00	0	0	0	0	0	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.	3.00	3.00	120,000	52,000				180,000	172,000	-4.4%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	392.12	364.87	18,131,762	7,791,189	4,686,352	1,686,266	86,600	32,527,304	32,382,169	-0.4%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								781,163	422,752		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	392.12	364.87	18,131,762	7,791,189	4,686,352	1,686,266	86,600	33,308,467	32,804,921	-1.5%	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.

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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	5,700,000	5,900,000	1.
2.	Gifted education	75,000	75,000	2.
3.	Remedial education	0		3.
4.	ELL incremental costs	140,000	140,000	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)	577,141	464,973	8.
9.	Total (lines 1 through 8 must equal total of line 24, page 1)	6,492,141	6,579,973	9.
10.	IEP required pupil transportation costs coded within Program 400	320,000	320,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 90

Staff-pupil 1 to 40

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	57,000
All funds - federal	*6330*	0

FY 2027 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O fund for a performance pay component $ 15,000

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) $ 50,000
(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)]

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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.	2,661,204	540,512	0	45,000	0	0	3,250,260	3,246,716	-0.1%	1.
2100 Support services - students	2.	299,816	94,382	0	0	0	0	204,646	394,198	92.6%	2.
2200 Support services - instructional staff	3.	141,092	28,682	0	1,200		0	175,475	170,974	-2.6%	3.
2300 Support services - general administration	4.			0				0	0	0.0%	4.
2500 Central services	5.						0	0	0	0.0%	5.
3300 Community services operations	6.	0	0	0				0	0	0.0%	6.
4000 Facilities acquisition and construction	7.					0		0	0		7.
5000 Debt service	8.						0	0	0		8.
Budgeted expenditures (lines 1-8)	9.	3,102,112	663,576	0	46,200	0	0	3,630,381	3,811,888	5.0%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							677,414	951,981		10.
Total budget limit expenditures (lines 9-10)	11.	3,102,112	663,576	0	46,200	0	0	4,307,795	4,763,869	10.6%	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.	4,307,795
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,441,562
Unexpended budget balance (line 12 minus 13)	14.	866,233
Interest earned in the Classroom Site Fund in FY 2026	15.	114,639
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	3,782,997
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.	4,763,869

(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.

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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	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	550,000		300,000			0	700,000	850,000	21.4%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	25,000	100,000	100,000			0	250,050	225,000	-10.0%	3.
2300, 2400, 2500, 2900 Administration	4.	0		10,000	50,000		0	0	85,000	60,000	-29.4%	4.
2600 Operation & maintenance of plant	5.	0		5,000	250,000			0	140,000	255,000	82.1%	5.
2700 Student transportation	6.	0		70,000	300,000			0	380,000	370,000	-2.6%	6.
3000 Operation of noninstructional services (5)	7.	0		0	0			0	0	0	0.0%	7.
4000 Facilities acquisition and construction	8.	0		0	100,000			0	0	100,000		8.
5000 Debt service	9.					225,000	0		280,000	225,000	-19.6%	9.
Budgeted expenditures (lines 2-9)	10.	0	575,000	185,000	1,100,000	225,000	0	0	1,835,050	2,085,000	13.6%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								1,720,722	1,993,106		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	575,000	185,000	1,100,000	225,000	0	0	3,555,772	4,078,106	14.7%	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	$ -
6642 Textbooks	355,000
6643 Instructional aids	100,000
673X Furniture and equipment	150,000
673X Vehicles	300,000
673X Tech hardware & software	300,000

(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) 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. $ -

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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.	1,835,050	2,085,000	0	0	0	0	44,000	51,000	1.
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	100,000	100,000	0	0	0	0	44,000	51,000	4.
6655 Short-term noninstructional software subscription	5.	250,000	185,000	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	160,000	150,000	0	0	0	0	0	0	8.
673X Vehicles	9.	300,000	300,000	0	0	0	0	0	0	9.
673X Technology hardware & software	10.	150,000	300,000	0	0	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	280,000	225,000	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	1,240,000	1,260,000	0	0	0	0	44,000	51,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	100,000	100,000	0	0			0	0	14.
New construction	15.	0	0	0	0	0		44,000	51,000	15.
Other	16.	1,140,000	1,160,000	0	0	0		0	0	16.
Total (lines 14-16, must equal line 13)	17.	1,240,000	1,260,000	0	0	0	0	44,000	51,000	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 _____

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Special projects

Instructions

		FTE		Total all functions		
	Federal projects FTE & expenditures	Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	9.65	9.65	647,725	650,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.65	0.65	211,319	215,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.39	0.39	485,402	485,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	10,048	11,000	5.
6.	200 ESEA Title VII - Indian Education	0.17	0.17	16,719	17,000	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	11.69	11.69	1,002,161	1,005,000	8.
9.	230 Johnson-O'Malley	0.14	0.14	30,000	30,000	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.50	0.50	130,000	130,000	12.
13.	280 ESEA Title X - Homeless Education	0.69	0.69	51,169	52,000	13.
14.	290 Medicaid Reimbursement	0.00	0.00	980,000	980,000	14.
15.	349 National Forest Fees	0.00	0.00	408,000	410,000	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	300,000	300,000	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	5.96	5.96	1,869,604	1,900,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	29.84	29.84	6,142,147	6,185,000	21.
	State projects FTE & expenditures					
22.	400 Vocational education	0.09	0.09	25,120	26,000	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0		28.
29.	456 College credit exam incentives	0.00	0.00	60,000	60,000	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	5.00	5.00	450,000	455,000	31.
32.	Total State project funds (lines 22-31)	5.09	5.09	535,120	541,000	32.
33.	Total special projects (lines 21 and 32)	34.93	34.93	6,677,267	6,726,000	33.

	Instructional Improvement Fund expenditures (020)	Prior FY	Budget FY	
1.	Teacher compensation increases	0	0	1.
2.	Class size reduction	1,050,000	1,000,000	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,050,000	1,000,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	8,000	7,500	1.
2.	071	English Language Learner (1)	11,349	12,000	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	1,570,000	1,650,000	4.
5.	510	Food Service	2,000,000	1,500,000	5.
6.	515	Civic Center	377,000	600,000	6.
7.	520	Community School	0	0	7.
8.	525	Auxiliary Operations	1,400,000	1,400,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	1,200,000	1,200,000	9.
10.	530	Gifts and Donations	1,500,000	1,600,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	22	22	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	150,000	155,000	14.
15.	555	Textbooks	42	42	15.
16.	565	Litigation Recovery	0	0	16.
17.	570	Indirect Costs	750,000	750,000	17.
18.	575	Unemployment Insurance	0	0	18.
19.	580	Teacherage	130,000	200,000	19.
20.	585	Insurance Refund	0	0	20.
21.	590	Grants and Gifts to Teachers	17,000	17,000	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	450,000	430,000	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	0	0	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	19,500	19,900	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	3,800,000	3,000,000	30.
31.	700	Debt Service	1,300,000	1,300,000	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	200,000	200,000	33.
34.	Other	_____900_____	44,000	46,000	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	140,000	155,000	2.
3.	9__	OPEB	0	0	3.
4.	9___	_____	0	0	4.

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes _____

District name Prescott Unified School District **County** Yavapai **CTD number** 130201000

Version Revised #1

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)	$ 28,414,935	$ 28,414,935	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 2,099,095		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 2,099,095	697,455	1,401,640
*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		29,760	
(b)	Other Arizona districts		185,478	
(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)		3,058,328	
(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.	Estimated Allocation of Additional Funding (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement		250,637	
(b)	Onetime district additional assistance supplement		95,493	
(c)	Onetime FRPL group B weight supplement		72,835	
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)		$ 32,804,921	
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)			$ 1,401,640

* 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 Prescott Unified School District **County** Yavapai **CTD number** 130201000

Instructions **Version** Revised #1

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)	$ 3,555,772
2.	Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	$ 0
3.	Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	$ 3,555,772
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 3,555,772
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 3,555,772
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 1,190,985
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 2,364,787
8.	Interest earned in Fund 610 in FY 2026	$ 311,679
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)	$ 1,401,640
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 4,078,106

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

District name Prescott Unified School District **County** Yavapai **CTD number** 130201000 **Version** Revised #1

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

English Language Learners Supplement Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.24	0.24	9,000	3,000	0	0		0	11,349	12,000	5.7%	1.
2000 Support services													
2100 Students	2.	0.00	0.00	0	0	0	0		0	0	0	0.0%	2.
2200 Instructional staff	3.	0.00	0.00	0	0	0	0		0	0	0	0.0%	3.
2300 General administration	4.	0.00	0.00	0	0	0	0		0	0	0	0.0%	4.
2400 School administration	5.	0.00	0.00	0	0	0	0		0	0	0	0.0%	5.
2500 Central services	6.	0.00	0.00	0	0	0	0		0	0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00	0.00	0	0	0	0		0	0	0	0.0%	7.
2700 Student transportation	8.	0.00	0.00	0	0	0	0		0	0	0	0.0%	8.
2900 Other	9.	0.00	0.00	0	0	0	0		0	0	0	0.0%	9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.24	0.24	9,000	3,000	0	0		0	11,349	12,000	5.7%	10.
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%	11.
2000 Support services													
2100 Students	12.	0.00	0.00	0	0	0	0		0	0	0	0.0%	12.
2200 Instructional staff	13.	0.00	0.00	0	0	0	0		0	0	0	0.0%	13.
2300 General administration	14.	0.00	0.00	0	0	0	0		0	0	0	0.0%	14.
2400 School administration	15.	0.00	0.00	0	0	0	0		0	0	0	0.0%	15.
2500 Central services	16.	0.00	0.00	0	0	0	0		0	0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00	0.00	0	0	0	0		0	0	0	0.0%	17.
2700 Student transportation	18.	0.00	0.00	0	0	0	0		0	0	0	0.0%	18.
2900 Other	19.	0.00	0.00	0	0	0	0		0	0	0	0.0%	19.
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%	20.

Summary of School District Revised Expenditure Budget

CTD number 130201000
Version Revised #1

I certify that the budget of **Prescott Unified School** **District,** **Yavapai** **County for fiscal year 2027 was officially revised by the Governing Board on,** **December 8, 2026** **, and that the complete Revised Expenditure Budget may be reviewed by contacting** **Brian Moore** **at the District office, telephone** **928-445-5400** **during normal business hours.**

President of the Governing Board

Instructions

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	3,521.2076	3,469.7218	3,403.0000

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	2.2438	2.1196
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	0.0664	0.0598

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	32,382,169	422,752	32,804,921
Classroom Site Fund	3,811,888	951,981	4,763,869
Unrestricted Capital Outlay Fund	2,085,000	1,993,106	4,078,106

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

1. Average salary of all teachers employed in FY 2027 (budget year)	62,628
2. Average salary of all teachers employed in FY 2026 (prior year)	60,804
3. Increase in average teacher salary from the prior year	1,824
4. Percentage increase	3%

Comments on average salary calculation (optional):

Maintenance and Operation expenditures

	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	prior FY
100 Regular education							
1000 Instruction	10,508,011	10,800,493	809,030	863,394	11,317,041	11,663,887	3.1%
2000 Support services							
2100 Students	1,687,456	1,436,566	80,027	153,162	1,767,483	1,589,728	-10.1%
2200 Instructional staff	1,205,411	1,351,145	282,915	116,782	1,488,326	1,467,927	-1.4%
2300, 2400, 2500 Administration	3,129,518	2,986,726	373,572	691,765	3,503,090	3,678,491	5.0%
2600 Oper./maint. of plant	871,640	916,591	4,116,243	3,862,088	4,987,883	4,778,679	-4.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	96,440	49,217	5,289	15,000	101,729	64,217	-36.9%
610 School-sponsored cocurric. activities	10,995	15,300	0	0	10,995	15,300	39.2%
620 School-sponsored athletics	345,147	323,000	14,994	15,500	360,141	338,500	-6.0%
630, 700, 800, 900 Other programs	0	0	55,000	40,000	55,000	40,000	-27.3%
Regular education subsection subtotal	17,854,618	17,879,038	5,737,070	5,757,691	23,591,688	23,636,729	0.2%
200 and 300 Special education							
1000 Instruction	4,154,441	4,331,078	2,173	2,500	4,156,614	4,333,578	4.3%
2000 Support services							
2100 Students	1,978,579	1,819,454	8,088	70,500	1,986,667	1,889,954	-4.9%
2200 Instructional staff	331,303	341,059	11,557	14,857	342,860	355,916	3.8%
2300, 2400, 2500 Administration	721	525	4,516	0	5,237	525	-90.0%
2600 Oper./maint. of plant	0	0	763	0	763	0	-100.0%
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	6,465,044	6,492,116	27,097	87,857	6,492,141	6,579,973	1.4%
400 Pupil transportation	1,603,841	1,379,797	659,634	613,670	2,263,475	1,993,467	-11.9%
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	180,000	172,000	0	0	180,000	172,000	-4.4%
Budgeted expenditures	26,103,503	25,922,951	6,423,801	6,459,218	32,527,304	32,382,169	-0.4%
Maintained for spending after FY 2027 (budgeted carryforward)					781,163	422,752	
Total budget limit expenditures	26,103,503	25,922,951	6,423,801	6,459,218	33,308,467	32,804,921	-1.5%

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

CTD number 130201000
Version Revised #1

Total expenditures by fund

Fund	Budgeted expenditures		$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	32,527,304	32,382,169	(145,135)	-0.4%
Instructional Improvement	1,050,000	1,000,000	(50,000)	-4.8%
English Language Learner	11,349	12,000	651	5.7%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,630,381	3,811,888	181,507	5.0%
Federal Projects	6,142,147	6,185,000	42,853	0.7%
State Projects	535,120	541,000	5,880	1.1%
Unrestricted Capital Outlay	1,835,050	2,085,000	249,950	13.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	44,000	51,000	7,000	15.9%
Debt Service	1,300,000	1,300,000	0	0.0%
School Plant Fund	1,570,000	1,650,000	80,000	5.1%
Auxiliary Operations	1,400,000	1,400,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,000,000	1,500,000	(500,000)	-25.0%
Other	8,785,564	8,380,464	(405,100)	-4.6%

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	5,700,000	5,900,000
Gifted education	75,000	75,000
Remedial education	0	0
ELL incremental costs	140,000	140,000
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	577,141	464,973
Total	6,492,141	6,579,973

Proposed staffing summary

Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	1	12	13	1 to 262
Teachers	0	199	199	1 to 17
Other	0	42	42	1 to 81
Subtotal	1	253	254	1 to 13
Classified --				
Managers, supervisors, directors	1	9	10	1 to 340
Teachers aides	0	62	62	1 to 55
Other	1	114	115	1 to 30
Subtotal	2	185	187	1 to 18
Total	3	438	441	1 to 8
Special education --				
Teacher	0	38	38	1 to 90
Staff	0	86	86	1 to 40

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	8,000	7,500
515 Civic Center	377,000	600,000
520 Community School	0	0
526 Extracurricular Activities Fees Tax Credit	1,200,000	1,200,000
530 Gifts and Donations	1,500,000	1,600,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	22	22
545 School Opening	0	0
550 Insurance Proceeds	150,000	155,000
555 Textbooks	42	42
565 Litigation Recovery	0	0
570 Indirect Costs	750,000	750,000
575 Unemployment Insurance	0	0
580 Teacherage	130,000	200,000
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	17,000	17,000
595 Advertisement	0	0
596 Career Technical Education	450,000	430,000
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	19,500	19,900
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	3,800,000	3,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	200,000	200,000
Other _____900_____	44,000	46,000
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	140,000	155,000
9__ OPEB	0	0
9___ _____	0	0
Total	8,785,564	8,380,464