

FY 2027 PROPOSED BUDGET				BUDGET PROPOSALS				
March 17, 2026	FY 2026 (Baseline)	Additions	Deletions	FY 2026 (Draft)	Additions	Deletions	FY 2027 (Draft) Revised Baseline	
1	Total Projected M&O Base Level Revenues	\$42,309,019			\$42,309,019	\$1,209,152	\$43,518,171	1
	M&O Expenditures							
2	Employee Compensation Certified:							2
a	Regular Education	\$13,418,598		(\$29,433)	\$13,389,165	\$130,940	\$13,520,105	a
b	Classroom Site Fund Funding - Base Items Salaries and Employee Benefits	(\$500,000)	\$500,000		\$0		\$0	b
c	Teacher Stipends - Non-Athletic - Salary	\$111,130	\$1,053		\$112,183		\$112,183	c
d	Regular Education Substitute	\$524,834			\$524,834		\$524,834	d
e	Special Education	\$2,183,425		(\$64,954)	\$2,118,471		\$2,118,471	e
f	Special Education Substitute	\$467,016			\$467,016		\$467,016	f
3	Certified Employee Benefits:							3
	ASR, SS, Worker's Comp, Unemployment Comp, Medicare, ASR LTD (20.304% 2026, 20.224% 2027)							
a	Arizona State Retirement (ASR), ASR LTD	\$1,943,702		(\$10,490)	\$1,933,212	\$15,687	\$1,948,899	a
b	Social Security (SS), Worker's Comp, Medicare, Unemployment Comp	\$1,280,233		(\$6,992)	\$1,273,241	\$10,795	\$1,284,036	b
c	Teacher Stipends - Non-Athletic - Benefits	\$22,628	\$214		\$22,842		\$22,842	c
4	Employee Compensation Classified:							4
a	Regular Education	\$4,931,505	\$89,183		\$5,020,688		\$5,020,688	a
b	Special Education	\$1,298,836	\$19,867		\$1,318,703		\$1,318,703	b
5	Classified Employee Benefits:							5
	ASR, SS, Worker's Comp, Unemployment Comp, Medicare, ASR LTD (20.304% 2026, 20.224% 2027)							
a	Arizona State Retirement (ASR), ASR LTD	\$708,801	\$13,284		\$722,085		\$722,085	a
b	Social Security (SS), Worker's Comp, Medicare, Unemployment Comp	\$565,532	\$8,857		\$574,389		\$574,389	b
6	Employee Compensation Administration:							6
a	Regular Education - Certified	\$1,355,806	\$97,691		\$1,453,497		\$1,453,497	a
b	Regular Education - Classified	\$443,736	\$6,372		\$450,108		\$450,108	b
c	Special Education	\$119,880	\$2,398		\$122,278		\$122,278	c
7	Administrative Employee Benefits:							7
	ASR, SS, Worker's Comp, Unemployment Comp, Medicare, ASR LTD (20.304% 2026, 20.224% 2027)							
a	Arizona State Retirement (ASR), ASR LTD	\$231,465	\$12,970		\$244,435		\$244,435	a
b	Social Security (SS), Worker's Comp, Medicare, Unemployment Comp	\$158,954	\$8,646		\$167,600		\$167,600	b
8	Payout to Retirees (Unused Short-Term and Vacation Leaves)	\$32,000			\$32,000		\$32,000	8
9	Insurance Fund	\$2,299,852			\$2,299,852	\$11,902	\$2,311,754	9
10	Utilities and Communications							10
a	Water and Sewer	\$359,222			\$359,222	\$15,000	\$374,222	a

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March 17, 2026				FY 2026	Additions	Deletions	FY 2026	Additions	Deletions	FY 2027	
				(Baseline)			(Draft)			(Draft)	
										Revised	
							Baseline			Baseline	
b	Electricity			\$1,113,562			\$1,113,562			\$1,113,562	b
c	Gas			\$64,109			\$64,109			\$64,109	c
d	Utility Adjustment to Food Service			(\$75,993)			(\$75,993)			(\$75,993)	d
e	Connectivity (Internet, T1 Lines, DSL) and Telephone			\$199,266			\$199,266			\$199,266	e
f	Connectivity Cost Reduction Due to E-Rate Reimbursement			(\$61,307)			(\$61,307)			(\$61,307)	f
g	Carryforward Connectivity Cost Due to Category Two E-Rate Reimbursement			(\$133,453)	\$6,042		(\$127,411)			(\$127,411)	g
h	Community Schools Annual Utility Adjustment			(\$82,490)			(\$82,490)			(\$82,490)	h
Other Expenditures:											
11 a	Prepaid Property/Liability Insurance			\$723,183	\$20,768		\$743,951			\$743,951	11 a
b	District Life Insurance			\$33,648			\$33,648			\$33,648	b
c	Insurance Deductibles			\$20,000			\$20,000			\$20,000	c
12	Election Services			\$0			\$0	\$38,000		\$38,000	12
13 a	Legal Expense (Not Covered By Prepaid Legal)			\$2,000			\$2,000			\$2,000	13 a
b	Legal Expense - Chinese Teachers' Visas			\$20,000			\$20,000			\$20,000	b
c	Prepaid Legal Expense			\$33,133			\$33,133			\$33,133	c
14	Discipline Hearings and Investigations			\$1,000			\$1,000			\$1,000	14
15	Audit Services			\$47,850			\$47,850	\$4,895		\$52,745	15
16	Food Service - Required Contribution to National School Lunch Program			\$42,379		(\$19,551)	\$22,828	\$19,551		\$42,379	16
17	Catering Costs For District Meetings (Per Policies DJ and GCI)			\$7,600			\$7,600			\$7,600	17
18	Arbitrage and EMMA Bond Disclosures			\$12,500			\$12,500			\$12,500	18
19	Nicely Done Consulting (E-Rate)			\$10,020			\$10,020			\$10,020	19
20	SFOB and Bond Management Consulting (Arcadis)			\$20,000			\$20,000		(\$15,000)	\$5,000	20
21	Contingency			\$400,000			\$400,000			\$400,000	21
Site/Department Allocation (Supplies, Purchased Service, Travel, etc.):											
22	Governing Board			\$26,934			\$26,934			\$26,934	22
23	Superintendent's Office			\$23,500			\$23,500	\$16,500		\$40,000	23
24	Associate Superintendent's Office			\$12,534			\$12,534	\$2,000		\$14,534	24
25	Curriculum Review and Staff Development to Support Strategic Plan Implementation			\$217,194			\$217,194			\$217,194	25
26 a	Curriculum Maintenance			\$75,000			\$75,000			\$75,000	26 a
b	Repair Band Instruments/Piano Tuning			\$15,000			\$15,000			\$15,000	b
c	Band and Orchestra Instrument Rentals For Grades 6-8			\$259,422			\$259,422		(\$84,422)	\$175,000	c
d	NAU Band Day (Required Activity For CFHS Band, Cannot Charge Students)			\$30,000			\$30,000	\$2,000		\$32,000	d
27	K-3 Reading Program - Non-Salary Expenditures			\$50,814			\$50,814			\$50,814	27
28	Alumni and Community Relations Program			\$40,000			\$40,000			\$40,000	28

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March 17, 2026		FY 2026	Additions	Deletions	FY 2026	Additions	Deletions	FY 2027	
		(Baseline)			(Draft)			(Draft)	
					Baseline			Revised	
								Baseline	
29	CFHS Athletics Supplemental Funding	\$173,714			\$173,714			\$173,714	29
30	Business Office	\$34,545			\$34,545	\$2,500		\$37,045	30
31	Software and Hardware Maintenance/Support:								31
a	Always Connected Technical Support (Cisco SmartNet)	\$57,408		(\$31,793)	\$25,615			\$25,615	a
b	Cybersecurity Backup and Recovery (Google-Druva, Sentinel Provider)	\$15,254			\$15,254			\$15,254	b
c	Domain Name Registration	\$251			\$251	\$24		\$275	c
d	Enterprise ERP Hosting/Software Support/Maintenance (Tyler Technologies)	\$97,957	\$3,533		\$101,490	\$4,000		\$105,490	d
e	Education Tech Consortium Annual Support	\$0			\$0	\$1,100		\$1,100	e
f	Edupoint Educational Systems Annual Support	\$0			\$0	\$4,084		\$4,084	f
g	InTouch Receipting Software Support/Maintenance and Hosting Service	\$6,500		(\$208)	\$6,292	\$189		\$6,481	g
h	Level 3 Audio Visual, LLC Annual Maintenance Agreement	\$4,600			\$4,600		(\$4,600)	\$0	h
i	Meal Magic Support/Maintenance	\$8,443		(\$448)	\$7,995	\$240		\$8,235	i
j	Paging Systems Repair	\$5,000			\$5,000			\$5,000	j
k	Technology Repair and Maintenance	\$35,000			\$35,000	\$4,600		\$39,600	k
l	Time Clock Plus Support/Maintenance	\$0			\$0	\$4,243		\$4,243	l
32	K-12 District Technology	\$25,000			\$25,000	\$5,000		\$30,000	32
33	Human Resources	\$20,094			\$20,094			\$20,094	33
a	Employee Benefits Administration	\$32,000			\$32,000	\$2,000		\$34,000	a
b	CPR and Hepatitis Shots	\$10,000			\$10,000			\$10,000	d
c	Employee RFID Cards/Badges	\$2,000			\$2,000			\$2,000	d
34	Nursing Services	\$8,695			\$8,695			\$8,695	34
35	AED Batteries and Pads - All Sites	\$2,250			\$2,250			\$2,250	35
36	Mileage Reimbursement - Support to Multiple School Locations	\$5,000			\$5,000			\$5,000	36
37a	Maintenance - General Operations (All Campuses)	\$390,406			\$390,406			\$390,406	37a
b	Maintenance - Outsourced Groundskeeping	\$461,560			\$461,560			\$461,560	b
c	Maintenance - District Vehicles	\$53,582			\$53,582			\$53,582	c
d	Woodchips For Elementary and Preschool Playgrounds	\$25,000			\$25,000			\$25,000	d
38	Pest and Termite Control and Supplemental Services	\$17,454			\$17,454	\$175		\$17,629	38
39	Trash & Recycling Removal	\$63,920			\$63,920			\$63,920	39
40	Outsourced Custodial Services - MAC, SDE, MZE, OGMS, CVE, PLC, CFHS, ECMS, VVE	\$1,795,346			\$1,795,346			\$1,795,346	40
41	Central Alarm	\$1,590			\$1,590	\$250		\$1,840	41
42	Environmental Waste Disposal For CFHS and Middle Schools Science	\$11,150			\$11,150			\$11,150	42
43	Interpretation Services - All Sites	\$700			\$700	\$3,000		\$3,700	43
44	Translation Services - CFSD Documents	\$9,500			\$9,500		(\$3,000)	\$6,500	44
45	Student RFID Cards, Sleeves, Lanyards, Wrist Coils - All Schools	\$16,000			\$16,000			\$16,000	45
46	Credit Card Processing - InTouch, Online Payments	\$37,500			\$37,500	\$10,000		\$47,500	46

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March 17, 2026				FY 2026	Additions	Deletions	FY 2026	Additions	Deletions	FY 2027	
				(Baseline)			(Draft)			(Draft)	
										Revised	
							Baseline			Baseline	
47	Xerox Service Charges For Copiers - All Sites			\$49,419			\$49,419			\$49,419	47
48 a	Sunrise Drive (FY26 = 464, FY27 = 459 @ \$75.60 per pupil)			\$35,078	\$1,588		\$36,666		(\$1,966)	\$34,700	48 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$12,100)			(\$12,100)			(\$12,100)	b
49 a	Manzanita (FY26 = 561, FY27 = 528 @ \$75.60 per pupil)			\$42,412	\$1,436		\$43,848		(\$3,931)	\$39,917	49 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$9,400)			(\$9,400)			(\$9,400)	b
50 a	Canyon View (FY26 = 356, FY27 = 348 @ \$75.60 per pupil)			\$26,914	\$1,966		\$28,880		(\$2,571)	\$26,309	50 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$7,650)			(\$7,650)			(\$7,650)	b
51 a	Ventana Vista (FY26 = 390, FY27 = 323 @ \$75.60 per pupil)			\$29,484			\$29,484		(\$5,065)	\$24,419	51 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$7,000)			(\$7,000)			(\$7,000)	b
52 a	Orange Grove (FY26 = 639, FY27 = 672 @ \$75.60 per pupil)			\$48,308	\$3,931		\$52,239		(\$1,436)	\$50,803	52 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$7,500)			(\$7,500)			(\$7,500)	b
53 a	Esperero Canyon (FY26 = 487, FY27 = 492 @ \$75.60 per pupil)			\$36,817	\$832		\$37,649		(\$454)	\$37,195	53 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$10,000)			(\$10,000)			(\$10,000)	b
54 a	Catalina Foothills High School (FY26 = 1,793, FY27 = 1,855 @ \$91.80 per pupil)			\$164,597	\$3,764		\$168,361	\$1,928		\$170,289	54 a
b	Budget Reduction For Outsourced Custodial Supplies			(\$36,523)			(\$36,523)			(\$36,523)	b
c	Extra Security For High School Graduation			\$4,000			\$4,000			\$4,000	c
d	Additional Cost For Special Event Permit Fee For High School Graduation			\$1,050			\$1,050			\$1,050	d
e	Live Streaming For High School Graduation			\$0			\$0	\$3,000		\$3,000	e
55 a	MAC Expenditures (Copy Paper, etc.)			\$5,980			\$5,980			\$5,980	55 a
b	District Postage			\$10,000			\$10,000			\$10,000	b
	Subtotal Program 100			\$38,895,865	\$804,395	(\$163,869)	\$39,536,391	\$313,603	(\$122,445)	\$39,727,549	
56	Special Education Program 200										56
a	Supplies and Materials			\$26,106			\$26,106			\$26,106	a
b	Southeast Regional Cooperative (SERC) Services For Visually and Hearing Impaired Students			\$11,539			\$11,539			\$11,539	b
c	Other Expenditures - (Dues, Repairs, Advertising, Printing, Travel)			\$31,770			\$31,770			\$31,770	c
d	Transition From School to Work Contribution Funding			\$96,347			\$96,347			\$96,347	d
	Subtotal Program 200			\$165,762	\$0	\$0	\$165,762	\$0	\$0	\$165,762	
57	Transportation										57
a	Fuel - Pupil Transportation			\$236,000			\$236,000		(\$16,000)	\$220,000	a
b	Pupil Transportation			\$1,580,126			\$1,580,126	\$94,808		\$1,674,934	b
c	Maintenance of District School Buses			\$250,000			\$250,000			\$250,000	c
d	Graduation Shuttle Service			\$412			\$412	\$25		\$437	d
e	Falcon Fly In Transportation			\$1,545			\$1,545	\$93		\$1,638	e

FY 2027 PROPOSED BUDGET				BUDGET PROPOSALS						
March 17, 2026				FY 2026	Additions	Deletions	FY 2026	Additions	Deletions	FY 2027
				(Baseline)			(Draft)			(Draft)
							Baseline			Baseline
										Revised
										Baseline
f	CFHS Freshman Orientation	\$4,278			\$4,278	\$257	\$4,535			f
	Subtotal Program 400	\$2,072,361	\$0	\$0	\$2,072,361	\$95,183	(\$16,000)	\$2,151,544		
58	Total Straw Budget Expenditures	\$41,133,988	\$804,395	(\$163,869)	\$41,774,514	\$408,786	(\$138,445)	\$42,044,855	58	
59	Balance Available	\$1,175,031			\$534,505		\$1,473,316		59	
60	Administrative Budget Proposal								60	
a	Certified Regular Education Employee Salary/Wage Increases	\$529,321		(\$529,321)	\$0	\$724,630	\$724,630		a	
b	Certified Regular Education Employee Benefits Increases	\$107,471		(\$107,471)	\$0	\$146,549	\$146,549		b	
c	Certified Special Education Employee Salary/Wage Increases	\$86,168		(\$86,168)	\$0	\$113,450	\$113,450		c	
d	Certified Special Education Employee Benefits Increases	\$17,496		(\$17,496)	\$0	\$22,944	\$22,944		d	
e	Classified Regular Education Exempt Employee Salary/Wage Increases	\$15,196		(\$15,196)	\$0	\$23,855	\$23,855		e	
f	Classified Regular Education Exempt Employee Benefits Increases	\$3,085		(\$3,085)	\$0	\$4,824	\$4,824		f	
g	Classified Regular Education Hourly Employee Salary/Wage Increases	\$79,469		(\$79,469)	\$0	\$131,228	\$131,228		g	
h	Classified Regular Education Hourly Employee Benefits Increases	\$16,135		(\$16,135)	\$0	\$26,539	\$26,539		h	
i	Classified Special Education Hourly Employee Salary/Wage Increases	\$19,867		(\$19,867)	\$0	\$34,467	\$34,467		i	
j	Classified Special Education Hourly Employee Benefit Increases	\$4,034		(\$4,034)	\$0	\$6,971	\$6,971		j	
k	Teacher Stipends - Non-Athletic - Salary Increases	\$1,053		(\$1,053)	\$0	\$0	\$0		k	
l	Teacher Stipends - Non-Athletic - Benefits Increases	\$214		(\$214)	\$0	\$0	\$0		l	
m	Administrative Employee Salary/Wage Increases	\$55,790		(\$55,790)	\$0	\$81,102	\$81,102		m	
n	Administrative Employee Benefits Increases	\$11,328		(\$11,328)	\$0	\$16,402	\$16,402		n	
o	FTE Addition FY 2026 (0.50 FTE Counselor CVE) Salary	\$29,230		(\$29,230)	\$0	\$0	\$0		o	
p	FTE Addition FY 2026 (0.50 FTE Counselor CVE) Benefits	\$7,619		(\$7,619)	\$0	\$0	\$0		p	
r	FTE Addition FY 2027 (1.50 FTE Math Teachers OGMS, ECMS, CFHS) Salary	\$0			\$0	\$89,190	\$89,190		r	
s	FTE Addition FY 2027 (1.50 FTE Math Teachers OGMS, ECMS, CFHS) Benefits	\$0			\$0	\$18,038	\$18,038		s	
t	FTE Addition FY 2027 (0.50 FTE Elementary Reading Tutor MZE) Salary	\$0			\$0	\$12,980	\$12,980		t	
u	FTE Addition FY 2027 (0.50 FTE Elementary Reading Tutor MZE) Benefits	\$0			\$0	\$2,625	\$2,625		u	
v	FTE Addition FY 2027 (0.50 FTE Office Clerk OGMS) Salary	\$0			\$0	\$14,575	\$14,575		v	
w	FTE Addition FY 2027 (0.50 FTE Office Clerk OGMS) Benefits	\$0			\$0	\$2,947	\$2,947		w	
61	Total For Administrative Proposal	\$983,476	\$0	(\$983,476)	\$0	\$1,473,316	\$0	\$1,473,316	61	
62	Balance Available	\$191,555			\$534,505		\$0		62	

2026-2027 (FY27) Budget-At-A-Glance

March 17, 2026

	Budget Revision #1	Projected	
M&O Revenues and Expenditures	FY2026	FY2027	Difference
Revenues (Non-CSF, IIF)			
Base Revenue Control Limit (BRCL)	\$32,615,283	\$33,973,394	\$1,358,111
Additional Funding	\$348,225	\$346,950	(\$1,275)
Transportation Revenue Control Limit	\$1,162,214	\$1,579,083	\$416,869
13.3% K-12 Override	\$4,675,034	\$4,743,104	\$68,070
K-3 Reading Intervention	\$213,619	\$214,854	\$1,235
Carryforward	\$3,294,644	\$1,587,776	(\$1,706,868)
DAA Transfer to M&O	\$0	\$1,073,010	\$1,073,010
Total	\$42,309,019	\$43,518,171	\$1,209,152
Expenditures (Non-CSF, IIF)			
Employee Salary & Benefits	\$29,298,081	\$30,104,169	\$806,088
Employee Health Insurance Fund	\$2,299,852	\$2,311,754	\$11,902
Utilities & Communications	\$1,392,916	\$1,413,958	\$21,042
Professional Services (Property Ins., Audit, PR, etc.)	\$973,313	\$1,021,976	\$48,663
Curriculum Maintenance	\$647,430	\$565,008	(\$82,422)
CFHS Athletics Supplemental Funding	\$173,714	\$173,714	\$0
Software & Hardware Maintenance	\$230,413	\$215,377	(\$15,036)
Departmental & School Budgets	\$837,050	\$878,072	\$41,022
Facility Maintenance & Grounds	\$2,808,858	\$2,809,283	\$425
Transportation	\$2,072,361	\$2,151,544	\$79,183
Contingency	\$400,000	\$400,000	\$0
Total	\$41,133,988	\$42,044,855	\$910,867
Available Balance	\$1,175,031	\$1,473,316	\$298,285
Administrative Budget Proposal			
Certified Regular Education Employee Salary/Wage Increases	\$529,321	\$724,630	\$195,309
Certified Regular Education Employee Benefits Increases	\$107,471	\$146,549	\$39,078
Certified Special Education Employee Salary/Wage Increases	\$86,168	\$113,450	\$27,282
Certified Special Education Employee Benefits Increases	\$17,496	\$22,944	\$5,448
Classified Regular Education Exempt Employee Salary/Wage Increases	\$15,196	\$23,855	\$8,659
Classified Regular Education Exempt Employee Benefits Increases	\$3,085	\$4,824	\$1,739
Classified Regular Education Hourly Employee Salary/Wage Increases	\$79,469	\$131,228	\$51,759
Classified Regular Education Hourly Employee Benefits Increases	\$16,135	\$26,539	\$10,404
Classified Special Education Hourly Employee Salary/Wage Increases	\$19,867	\$34,467	\$14,600
Classified Special Education Hourly Employee Benefits Increases	\$4,034	\$6,971	\$2,937
Teacher Stipends - Non-Athletic - Salary Increases	\$1,053	\$0	(\$1,053)
Teacher Stipends - Non-Athletic - Benefits Increases	\$214	\$0	(\$214)
Administrative Employee Salary/Wage Increases	\$55,790	\$81,102	\$25,312
Administrative Employee Benefits Increases	\$11,328	\$16,402	\$5,074
FTE Addition FY 2026 (0.50 FTE Counselor CVE) Salary	\$29,230	\$0	(\$29,230)
FTE Addition FY 2026 (0.50 FTE Counselor CVE) Benefits	\$7,619	\$0	(\$7,619)
FTE Addition FY 2027 (1.50 FTE Math Teachers ECMS, OGMS, CFHS) Salary	\$0	\$89,190	\$89,190
FTE Addition FY 2027 (1.50 FTE Math Teachers ECMS, OGMS, CFHS) Benefits	\$0	\$18,038	\$18,038
FTE Addition FY 2027 (0.50 FTE Elementary Reading Tutor MZE) Salary	\$0	\$12,980	\$12,980
FTE Addition FY 2027 (0.50 FTE Elementary Reading Tutor MZE) Benefits	\$0	\$2,625	\$2,625
FTE Addition FY 2027 (0.50 FTE Office Clerk OGMS) Salary	\$0	\$14,575	\$14,575
FTE Addition FY 2027 (0.50 FTE Office Clerk OGMS) Benefits	\$0	\$2,947	\$2,947
Total For Administrative Proposal	\$983,476	\$1,473,316	\$489,840
Available Balance	\$191,555	\$0	\$0

CLASSROOM SITE FUND STRAW BUDGET FY 2027 March 17, 2026		FY 2026	FY 2027
1	Renewable Revenues	Total Funding	Total Funding
a	Projected Weighted Student Count (Based on 100th Day Actual ADM)	6,037.583	6,038.268
b	Projected Dollars Per Weighted Student Count	\$842	\$880
TOTAL PROJECTED NEW REVENUES		\$5,083,645	\$5,313,676

FY27 FINAL AMOUNT RELEASED @ END OF MARCH

CLASSROOM SITE FUND STRAW BUDGET FY 2027 March 17, 2026		BUDGET PROPOSALS						
		FY 2026 Baseline	Additions	Deletions	FY 2026 Revised Baseline	Additions	Deletions	FY 2027 Baseline
2	Classroom Site Fund Revenue							
3	a Total Projected Classroom Site Fund Revenues	\$5,083,645	\$2,666		\$5,086,311	\$227,365		\$5,313,676
	b Total Actual or Projected Classroom Site Fund CF from Prior Year	\$2,042,696	\$348,725		\$2,391,421		(\$351,156)	\$2,040,265
	c Total Actual or Projected Interest Earnings	\$327,400	\$72,600		\$400,000			\$400,000
4	Total Revenues	\$7,453,741	\$423,991	\$0	\$7,877,732	\$227,365	(\$351,156)	\$7,753,941
5	Classroom Site Fund Base Pay							
6	a Classroom Site Fund Addition to Base Certified Salaries: \$8,306/FTE 2026; \$8,490/FTE 2027	\$2,445,174		(\$202,399)	\$2,242,775	\$202,399		\$2,445,174
	b Employee Benefits (Arizona State Retirement, Social Security, Workers Comp)	\$502,151		(\$46,948)	\$455,203	\$39,309		\$494,512
7	Subtotal Classroom Site Fund Base Pay Expenditures	\$2,947,325	\$0	(\$249,347)	\$2,697,978	\$241,708	\$0	\$2,939,686
8	Classroom Site Fund Performance Pay							
9	a Classroom Site Fund Performance Pay	\$1,208,392			\$1,208,392			\$1,208,392
	b Employee Benefits (Arizona State Retirement, Social Security, Workers Comp)	\$245,352			\$245,352			\$245,352
10	Subtotal Classroom Site Fund Performance Pay Expenditures	\$1,453,744	\$0	\$0	\$1,453,744	\$0	\$0	\$1,453,744

		FY 2026 Baseline	Additions	Deletions	FY 2026 Revised Baseline	Additions	Deletions	FY 2027 Baseline
11	Classroom Site Fund Menu Items							
12	Teacher Compensation Increases:							
	a 3.1% increase in ASRS benefits for salaries paid in 3rd bucket (FY 2004)	\$13,888			\$13,888			\$13,888
	b 2.55% increase in ASRS benefits for salaries paid in 3rd bucket (FY 2006)	\$8,309			\$8,309			\$8,309
	c Certified Salary Comparability Adjustment (FY 2009)	\$131,303			\$131,303			\$131,303
	d Certified Salary Comparability Adjustment (FY 2016)	\$98,135			\$98,135			\$98,135
	e Payroll Benefits for Certified Salary Comparability Adjustment (FY 2016)	\$19,338			\$19,338			\$19,338
	f Certified Salary Comparability Adjustment (FY 2019)	\$500,000			\$500,000			\$500,000
	g Payroll Benefits for Certified Salary Comparability Adjustment (FY 2019)	\$100,175			\$100,175			\$100,175
	h Certified Salary Comparability Adjustment (FY 2020)	\$275,000			\$275,000			\$275,000
	i Payroll Benefits for Certified Salary Comparability Adjustment (FY 2020)	\$55,913			\$55,913			\$55,913
	j Certified Salary Comparability Adjustment (FY 2022)	\$193,087			\$193,087			\$193,087
	k Payroll Benefits for Certified Salary Comparability Adjustment (FY 2022)	\$40,597			\$40,597			\$40,597
	l Certified Salary Comparability Adjustment (FY 2023)	\$206,868			\$206,868			\$206,868
	m Payroll Benefits for Certified Salary Comparability Adjustment (FY 2023)	\$43,132			\$43,132			\$43,132
13	Subtotal Classroom Site Fund Menu Item Expenditures	\$1,685,745	\$0	\$0	\$1,685,745	\$0	\$0	\$1,685,745
14	Contingency	\$1,366,927	\$673,338		\$2,040,265		(\$365,499)	\$1,674,766
15	TOTAL ALL PROJECTED REVENUES	\$7,453,741	\$423,991	\$0	\$7,877,732	\$227,365	(\$351,156)	\$7,753,941
16	TOTAL ALL EXPENDITURES + CONTINGENCY	\$7,453,741	\$673,338	(\$249,347)	\$7,877,732	\$241,708	(\$365,499)	\$7,753,941

INSTRUCTIONAL IMPROVEMENT FUND FY 2027 March 17, 2026						BUDGET PROPOSALS			
		FY 2026 Baseline	Additions	Deletions	FY 2026 Revised Baseline	Additions	Deletions	FY 2027 Baseline	
1	a	Total Projected New IIF Revenues	\$350,558			\$350,558		\$350,558	
	b	Total Actual or Projected IIF Carry Forward from Prior Year	\$439,399	\$41,160		\$480,559	(\$265,501)	\$215,058	
	c	Total Actual or Projected Interest Earnings	\$14,928	\$1,000		\$15,928		\$15,928	
2		Subtotal IIF Revenues	\$804,885	\$42,160	\$0	\$847,045	\$0	(\$265,501)	\$581,544
3		EXPENDITURES:							
		Dropout Prevention and/or Instructional Improvement Programs:							
	a	Instructional Improvement Program EA 1.0 FTE CFHS (Nest)	\$33,602		(\$8,874)	\$24,728	\$9,511	\$34,239	
	b	Emporium Lab Teacher .332 FTE CFHS FY26, 1.0 FTE CFHS FY27	\$76,009		(\$49,116)	\$26,893	\$50,155	\$77,048	
	c	Math Tutor .25 FTE Orange Grove	\$13,437		(\$264)	\$13,173	\$518	\$13,691	
	d	Math Tutor .25 FTE Esperero	\$13,437		(\$6,748)	\$6,689	\$7,002	\$13,691	
	e	Response to Intervention Coordinator .40 FTE	\$58,252		(\$17,613)	\$40,639	\$410	\$41,049	
	f	Counselor 1.0 FTE Manzanita	\$69,451			\$69,451	\$1,048	\$70,499	
	g	Counselor .50 FTE Orange Grove	\$74,925		(\$37,462)	\$37,463	\$522	\$37,985	
	h	Counselor .50 FTE Ventana Vista	\$34,726			\$34,726	(\$34,726)	\$0	
	i	Counselor .50 FTE CFHS	\$33,631		(\$54)	\$33,577	\$525	\$34,102	
	j	Counselor .50 FTE Sunrise Drive	\$0	\$34,178		\$34,178	\$525	\$34,703	
	k	Gifted Teacher 1.0 FTE Canyon View	\$74,817			\$74,817	(\$74,817)	\$0	
	l	Gifted Teacher 1.0 FTE Ventana Vista	\$82,589			\$82,589	(\$82,589)	\$0	
	m	Special Education Coordinator .8125 FTE CFHS	\$62,656			\$62,656	\$847	\$63,503	
	n	Learning Support Specialist 1.0 FTE All Schools	\$72,628	\$17,780		\$90,408	\$1,034	\$91,442	
4		Teacher Compensation Increases and/or Class Size Reduction:							
	a	Contingency	\$74,157	\$140,901		\$215,058	(\$145,466)	\$69,592	
5		Subtotal IIF Expenditures	\$774,317	\$192,859	(\$120,131)	\$847,045	\$72,097	(\$337,598)	\$581,544
6		TOTAL ALL PROJECTED REVENUES	\$804,885	\$42,160	\$0	\$847,045	\$0	(\$265,501)	\$581,544
7		TOTAL ALL EXPENDITURES	\$774,317	\$192,859	(\$120,131)	\$847,045	\$72,097	(\$337,598)	\$581,544