



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

Revised #2

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 10, 2025, June 24, 2025, May 12, 2026)

Date

District website link of posted budget https://www.cfsd16.org/91455_3

Signed _____ Date _____

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by May 13, 2026 Date

Superintendent signature Denise Bartlett Superintendent name (typed name)
Business Manager signature Lisa Taetle Business Manager name (typed name)

District contact employee: Lisa Taetle

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Revenues and property taxation

Table showing Total budgeted revenues for fiscal year 2025 (\$71,300,000) and Estimated revenues by source for fiscal year 2026 (excluding property taxes) including Local, Intermediate, State, Federal, and TOTAL.

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

Table comparing tax rates for Prior FY 2025 and Est. Budget FY 2026 for Primary Tax Rate and various Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

Table showing Budgeted Expenditures, Budgeted Carryforward, and Budget Limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects, and Total aggregate school district budget limit.

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

Table showing Average salary of all teachers employed in FY 2026 (budget year), Average salary of all teachers employed in FY 2025 (prior year), Increase in average teacher salary from the prior year, and Percentage increase (2%).

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation.

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

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	244.00	244.00	15,186,398	3,490,000	565,000	185,000	2,760	19,566,332	19,429,158	-0.7%
2000 Support Services											
2100 Students	2.	22.00	23.00	1,350,000	390,000	34,000	17,000	15,117	1,922,244	1,806,117	-6.0%
2200 Instructional Staff	3.	28.00	25.00	1,385,000	418,000	80,000	30,000	1,000	2,012,300	1,914,000	-4.9%
2300 General Administration	4.	5.00	5.00	565,000	135,000	130,000	2,200	15,050	1,016,650	847,250	-16.7%
2400 School Administration	5.	36.00	35.00	2,120,000	530,000	2,500	9,000	2,400	2,611,504	2,663,900	2.0%
2500 Central Services	6.	17.75	18.25	1,300,000	345,000	500,000	35,000	78,000	2,195,000	2,258,000	2.9%
2600 Operation & Maintenance of Plant	7.	29.00	25.00	1,035,000	348,000	3,400,000	1,300,000	500	6,003,600	6,083,500	1.3%
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	0	0	0	0	17,900	30,148	17,900	-40.6%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	99,700	13,000	33,000	26,000	16,100	198,000	187,800	-5.2%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	381.75	375.25	23,041,098	5,669,000	4,744,500	1,604,200	148,827	35,555,778	35,207,625	-1.0%
200 and 300 Special Education											
1000 Instruction	15.	52.00	52.00	2,720,000	713,000	440,000	6,000	4,000	3,838,900	3,883,000	1.1%
2000 Support Services											
2100 Students	16.	7.80	8.29	538,000	155,000	8,300	0	0	709,000	701,300	-1.1%
2200 Instructional Staff	17.	2.00	2.00	167,790	46,236	23,000	1,400	325	236,900	238,751	0.8%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	54,828	0	-100.0%
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	1,188	0	0	1,141	1,188	4.1%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	2,428	0	1,650	2,428	47.2%
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.	61.80	62.29	3,425,790	914,236	472,488	9,828	4,325	4,842,419	4,826,667	-0.3%
400 Pupil Transportation	25.	2.40	2.40	154,377	43,513	1,600,000	276,000	0	2,163,350	2,073,890	-4.1%
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.	3.10	2.60	167,358	46,103	1,876	500	0	212,715	215,837	1.5%
Budgeted expenditures (lines 14, and 24-29)	30.	449.05	442.54	26,788,623	6,672,852	6,818,864	1,890,528	153,152	42,774,262	42,324,019	-1.1%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									894,671	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	449.05	442.54	26,788,623	6,672,852	6,818,864	1,890,528	153,152	42,774,262	43,218,690	1.0%

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

Instructions

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

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

Prior FY	Budget FY	
4,132,419	4,101,667	1.
140,000	144,000	2.
0	0	3.
265,000	267,000	4.
0	0	5.
0	0	6.
0	0	7.
305,000	314,000	8.
4,842,419	4,826,667	9.

10. IEP required pupil transportation costs coded within Program 400

85,000	87,660	10.
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Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 24
 Staff-Pupil 1 to 10

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>44,200</u>
All Funds - Federal	6330	<u>0</u>

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 17,900
 (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)

Expenditures	Instructions	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	4,456,935	904,936	0	0	0	0	7,080,157	5,361,871	-24.3%
2100 Support services - students	2.	337,062	68,437	0	0	0	0	448,553	405,499	-9.6%
2200 Support services - instructional staff	3.	0	0	0	0		0	0	0	0.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Oerations	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.	4,793,997	973,373	0	0	0	0	7,528,710	5,767,370	-23.4%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								2,038,176	
Total budget limit expenditures (lines 10-11)	11.	4,793,997	973,373	0	0	0	0	7,528,710	7,805,546	3.7%

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

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	7,528,710
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	5,273,785
Unexpended Budget Balance (line 12 minus 13)	14.	2,254,925
Interest earned in the Classroom Site Fund in FY 2025	15.	466,399
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	5,084,222
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	7,805,546

(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 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		% Increase/Decrease
									Prior FY 2025	Budget FY 2026	
Unrestricted Capital Outlay Override (1)	1.	0	1,572,306	200,000	2,000,000	1,083,761	0	475,787	4,776,459	5,331,854	11.6%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	2,038,586		3,087,305			0	6,560,231	5,125,891	-21.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	80,851	5,500	52,235			0	127,364	138,586	8.8%
2300, 2400, 2500, 2900 Administration	4.	0		265,000	190,237		0	0	403,969	455,237	12.7%
2600 Operation & Maintenance of Plant	5.	0		300	202,801			0	36,734	203,101	452.9%
2700 Student Transportation	6.	0		7,000	10,000			0	33,516	17,000	-49.3%
3000 Operation of Noninstructional Services (5)	7.	0		0	29,894			0	13,592	29,894	119.9%
4000 Facilities Acquisition and Construction	8.	0		0	0			736,113	995,200	736,113	-26.0%
5000 Debt Service	9.					1,200,000	19,072		1,615,961	1,219,072	-24.6%
Budgeted expenditures (lines 2-9)	10.	0	2,119,437	277,800	3,572,472	1,200,000	19,072	736,113	9,786,567	7,924,894	-19.0%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									3,500,000	
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	2,119,437	277,800	3,572,472	1,200,000	19,072	736,113	9,786,567	11,424,894	16.7%

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)]

\$ 29,894

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 81,540
6642 Textbooks	150,000
6643 Instructional Aids	300,000
673X Furniture and Equipment	1,200,000
673X Vehicles	196,000
673X Tech Hardware & Software	1,200,000

(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.

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on leases of \$ 529,761 , and principal on bonds of \$ 3,085,000 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ - , and interest on bonds of \$ 2,080,823 .

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

Instructions	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
	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	
Expenditures									
Total Fund Expenditures	1.	9,786,567	7,924,894	16,651,767	12,709,196	0	0	0	0
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	86,625	87,728	0	0	0	0
6200 Employee Benefits	3.	0	0	23,915	23,896	0	0	0	0
6450 Construction Services	4.	995,200	736,113	1,241,617	3,750,000	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		277,800		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.	1,500,000	1,200,000	0	1,804	0	0	0	0
673X Vehicles	9.	0	196,000	2,044,052	3,001,114	0	0	0	0
673X Technology Hardware & Software	10.	500,000	1,200,000	15,115	40,356	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	1,596,471	1,200,000	113,920	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	19,490	19,072	0	0	0	0	0	0
Total (lines 2-12)	13.	4,611,161	4,828,985	3,525,244	6,904,898	0	0	0	0
Total amounts reported on lines 2-12 above for:									
Renovation	14.	0	0	997,794	3,750,000			0	0
New Construction	15.	0	0	217,113	0	0	0	0	0
Other	16.	4,611,161	4,828,985	2,310,337	3,154,898	0	0	0	0
Total (lines 14-16, must equal line 13)	17.	4,611,161	4,828,985	3,525,244	6,904,898	0	0	0	0

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 _____

Special projects

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)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
1.00	1.00	230,583	140,830
0.00	0.00	82,074	79,542
0.00	0.00	0	0
0.00	0.00	0	0
0.25	0.25	28,367	36,165
0.00	0.00	0	0
0.00	0.00	0	0
20.50	15.00	1,184,368	977,317
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.50	0.50	40,027	40,190
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	154,696	189,831
0.00	0.00	0	0
3.45	3.35	300,643	234,893
0.00	0.00	0	0
25.70	20.10	2,020,758	1,698,768
0.50	0.50	72,564	69,637
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	100,000	92,000
0.00	0.00	0	0
6.47	5.08	346,272	263,879
6.97	5.58	518,836	425,516
32.67	25.68	2,539,594	2,124,284

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	376,125	354,031
4.	163,053	273,105
5.	539,178	627,136

Other funds expenditures

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

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__

	Prior FY	Budget FY
0	0	
50,795	21,370	
0	0	
147,693	180,773	
1,950,000	2,025,000	
80,000	90,000	
4,800,000	5,000,000	
1,000,000	1,300,000	
285,000	280,000	
285,000	265,000	
0	0	
0	0	
0	0	
18,635	3,000	
3,576	2,500	
0	0	
24,000	18,000	
0	0	
0	0	
0	0	
0	0	
1,025,000	1,050,000	
0	0	
0	0	
0	0	
0	0	
0	0	
2,750,000	11,900,000	
4,712,943	5,165,823	
0	0	
197,000	235,000	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	

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

Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)

Instructions

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 34,732,188	\$ 34,732,188	\$ 0
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,865,364		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,865,364	0	2,865,364
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		4,675,034	
(b) Unrestricted Capital Outlay			2,000,000
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*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		15,000	
(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)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		3,250,939	
(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 2024 (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 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (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 2025, Ch. 233, §31)			
(a) State aid supplement		348,082	
(b) Onetime district additional assistance supplement		127,851	
(c) Onetime FRPL group B weight supplement		69,596	
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 43,218,690	
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)			\$ 4,865,364

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

**Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ <u>9,786,567</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ <u>9,786,567</u>
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ <u>9,786,567</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>9,786,567</u>
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,513,409</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses. _____	\$ <u>6,273,158</u>
8. Interest Earned in Fund 610 in FY 2025	\$ <u>286,372</u>
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 2026 (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 12)	\$ <u>4,865,364</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>11,424,894</u></u>

(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 English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.85	0.45	17,763	3,607				50,795	21,370	-57.9%
2000 Support Services											
2100 Students	2.	0.00	0.00						0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00						0	0	0.0%
2300 General Administration	4.	0.00	0.00						0	0	0.0%
2400 School Administration	5.	0.00	0.00						0	0	0.0%
2500 Central Services	6.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00						0	0	0.0%
2700 Student Transportation	8.	0.00	0.00						0	0	0.0%
2900 Other	9.	0.00	0.00						0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.85	0.45	17,763	3,607	0	0	0	50,795	21,370	-57.9%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0.00						0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00						0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00						0	0	0.0%
2300 General Administration	14.	0.00	0.00						0	0	0.0%
2400 School Administration	15.	0.00	0.00						0	0	0.0%
2500 Central Services	16.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00						0	0	0.0%
2700 Student Transportation	18.	0.00	0.00						0	0	0.0%
2900 Other	19.	0.00	0.00						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%

I certify that the budget of
revised by the Governing Board on,
Lisa Taetle

Catalina Foothills Unified School District, Pima County for fiscal year 2026 was officially
May 12, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting
at the District Office, telephone 520-209-7521 during normal business hours.

Instructions

President of the Governing Board

1. Average Daily Membership:			Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
	2024 ADM	2025 ADM	2026 ADM		
Attending	4,777.4108	4,758.4741	4,715.0716	1. Average salary of all teachers employed in FY 2026 (budget year) 66,387	
2. Tax Rates:					2. Average salary of all teachers employed in FY 2025 (prior year) 65,284
			Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 1,103
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			3.2193	3.1410	4. Percentage increase 2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			1.5362	1.5125	Comments on average salary calculation (Optional):
3. Budgeted expenditures and Budget Limits:			Budgeted Expenditures	Budgeted Carryforward	Budget Limit
Maintenance & Operation Fund	42,324,019	894,671	43,218,690		
Classroom Site Fund	5,767,370	2,038,176	7,805,546		
Unrestricted Capital Outlay Fund	7,924,894	3,500,000	11,424,894		

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	18,643,977	18,676,398	922,355	752,760	19,566,332	19,429,158	-0.7%
2000 Support Services							
2100 Students	1,850,000	1,740,000	72,244	66,117	1,922,244	1,806,117	-6.0%
2200 Instructional Staff	1,871,000	1,803,000	141,300	111,000	2,012,300	1,914,000	-4.9%
2300, 2400, 2500 Administration	5,121,000	4,995,000	702,154	774,150	5,823,154	5,769,150	-0.9%
2600 Oper./Maint. of Plant	1,373,000	1,383,000	4,630,600	4,700,500	6,003,600	6,083,500	1.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	30,148	17,900	30,148	17,900	-40.6%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	128,000	112,700	70,000	75,100	198,000	187,800	-5.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	28,986,977	28,710,098	6,568,801	6,497,527	35,555,778	35,207,625	-1.0%
200 and 300 Special Education							
1000 Instruction	3,372,000	3,433,000	466,900	450,000	3,838,900	3,883,000	1.1%
2000 Support Services							
2100 Students	647,000	693,000	62,000	8,300	709,000	701,300	-1.1%
2200 Instructional Staff	211,500	214,026	25,400	24,725	236,900	238,751	0.8%
2300, 2400, 2500 Administration	241	0	55,728	1,188	55,969	1,188	-97.9%
2600 Oper./Maint. of Plant	0	0	1,650	2,428	1,650	2,428	47.2%
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	4,230,741	4,340,026	611,678	486,641	4,842,419	4,826,667	-0.3%
400 Pupil Transportation	194,350	197,890	1,969,000	1,876,000	2,163,350	2,073,890	-4.1%
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	173,252	213,461	39,463	2,376	212,715	215,837	1.5%
Budgeted Expenditures	33,585,320	33,461,475	9,188,942	8,862,544	42,774,262	42,324,019	-1.1%

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	42,774,262	42,324,019	(450,243)	-1.1%
Instructional Improvement	539,178	627,136	87,958	16.3%
English Language Learner	50,795	21,370	(29,425)	-57.9%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	7,528,710	5,767,370	(1,761,340)	-23.4%
Federal Projects	2,020,758	1,698,768	(321,990)	-15.9%
State Projects	518,836	425,516	(93,320)	-18.0%
Unrestricted Capital Outlay	9,786,567	7,924,894	(1,861,673)	-19.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,712,943	5,165,823	452,880	9.6%
School Plant Fund	147,693	180,773	33,080	22.4%
Auxiliary Operations	1,000,000	1,300,000	300,000	30.0%
Bond Building	16,651,767	12,709,196	(3,942,571)	-23.7%
Food Service	1,950,000	2,025,000	75,000	3.8%
Other	9,468,211	18,843,500	9,375,289	99.0%

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	4,132,419	4,101,667
Gifted Education	140,000	144,000
Remedial Education	0	0
ELL Incremental Costs	265,000	267,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	305,000	314,000
TOTAL	4,842,419	4,826,667

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	17	17	1 to 277
Teachers	0	241	241	1 to 20
Other	0	26	26	1 to 181
Subtotal	0	284	284	1 to 17
Classified --				
Managers, supervisors, directors	1	8	9	1 to 524
Teachers aides	0	22	22	1 to 214
Other	2	102	104	1 to 45
Subtotal	3	132	135	1 to 35
TOTAL	3	416	419	1 to 11
Special education --				
Teacher	0	23	23	1 to 24
Staff	0	56	56	1 to 10

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions

Maintenance and Operations	Funds												Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	General			Capital Projects			Special Revenue										
	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue								
1. FY 2024 final ending fund balance	8,971,349	10,464,750	795,090	0	3,697,325	1,345	(271,382)	2,417,045	1,127,913	6,948,981	1,829,307	0	0	0	35,981,723		
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.																	
2. FY 2025 activity, year-to-date and estimated through June 30																	
(a) FY 2025 revenues and other financing sources	40,933,747	3,808,194	1,281,833	0	13,126,197	0	3,074,937	5,248,165	2,174,823	9,463,351	5,158,941	0	0	0	84,270,188		
(b) FY 2025 expenditures and other financing uses	39,474,776	3,513,409	1,266,062	0	3,994,326	0	2,801,611	5,273,785	2,536,070	9,987,890	4,715,240	0	0	0	73,563,169		
3. Estimated FY 2025 ending fund balance	10,430,320	10,759,535	810,861	0	12,829,196	1,345	1,944	2,391,425	766,666	6,424,442	2,273,008	0	0	0	46,688,742		
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
(b) Restricted	0	3,331,854	0	0	12,829,196	0	1,944	2,391,425	766,666	0	2,273,008	0	0	0	21,594,093		
(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	0	0	0	0	0	0	0	0		
(e) Unassigned	10,430,320	7,427,681	810,861	0	0	1,345	0	0	0	6,424,442	0	0	0	0	25,094,649		
(f) Total (amount must agree to line 3 above)	10,430,320	10,759,535	810,861	0	12,829,196	1,345	1,944	2,391,425	766,666	6,424,442	2,273,008	0	0	0	46,688,742		
4. FY 2025 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	7,130,834	4,200,005		0				0	0						11,330,839		
(c) Planned to be spent in FY 2026	2,404,815	3,059,530	355,533	0	6,904,898	0	1,944	353,249	252,533	2,922,387		0	0	0	16,254,889		
(d) Maintained for spending after FY 2026	894,671	3,500,000	455,328	0	5,924,298	1,345	0	2,038,176	514,133	3,502,055	2,273,008	0	0	0	19,103,014		
(e) Total (amount must agree to line 3 above)	10,430,320	10,759,535	810,861	0	12,829,196	1,345	1,944	2,391,425	766,666	6,424,442	2,273,008	0	0	0	46,688,742		

B. Comments (optional)

None