



District Name Prescott Unified School District

County Yavapai

CTD number 130201000

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

Adopted

Version

By the Governing Board

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

Proposed June 17, 2025

Adopted July 1, 2025

Revised

Date

District website link of posted budget www.prescottschools.com

Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via  
the School Finance Budget System on ADE’s website by July 2, 2025 .  
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 2025		\$	45,000,000
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	4,300,000
Intermediate	2000	\$	0
State	3000	\$	12,500,000
Federal	4000	\$	4,450,000
TOTAL		\$	21,250,000

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	2.2812	2.2438
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	0.0688	0.0664
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	0.0688	0.0664

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 31,173,368	\$ 2,252,801	\$ 33,426,169
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 2,190,000	\$ 852,231	\$ 3,042,231
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 3,932,074
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 40,400,474

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 62,423
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 60,605
3. Increase in average teacher salary from the prior year	\$ 1,818
4. Percentage increase	3%

For FY26 teacher average salary, end-of-the-year FTE and teacher contract base amount were used, which includes estimated classroom site fund pay. Additional revenue sources for teachers, e.g. clubs, coaching, department chair, extra revenue sources for teachers, etc., are not included in the average salaries.

☐ 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		Adopted	
Fund 001 (M&O)			Maintenance and Operation (M&O) Fund													
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.		166.72	166.72	7,588,595	3,266,629	491,565	91,451	6,958	12,319,936	11,445,198	-7.1%				1.
2000 Support Services																
2100 Students	2.		27.28	27.28	1,159,091	471,400	67,992	4,089	26,642	1,771,501	1,729,214	-2.4%				2.
2200 Instructional Staff	3.		18.35	18.35	895,069	393,090	135,889	6,334	175	1,447,716	1,430,557	-1.2%				3.
2300 General Administration	4.		4.50	4.50	450,301	156,593	57,303	852	15,364	692,059	680,413	-1.7%				4.
2400 School Administration	5.		20.95	20.95	1,354,092	477,871	4,184	1,454	100	1,867,626	1,837,701	-1.6%				5.
2500 Central Services	6.		11.00	11.00	597,059	203,021	88,721	10,605	31,939	969,434	931,345	-3.9%				6.
2600 Operation & Maintenance of Plant	7.		15.00	15.00	635,454	275,699	2,567,447	985,852	4,259	5,556,617	4,468,711	-19.6%				7.
2900 Other	8.		0.00	0.00	0	0	0	0	0	0	0	0.0%				8.
3000 Operation of Noninstructional Services	9.		2.00	2.00	63,006	34,695	0	6,078	0	108,524	103,779	-4.4%				9.
610 School-Sponsored Cocurricular Activities	10.		0.00	0.00	9,150	1,878	0	0	0	11,684	11,028	-5.6%				10.
620 School-Sponsored Athletics	11.		1.00	1.00	273,299	49,165	0	500	13,984	356,543	336,948	-5.5%				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	51,974	0	0	115,855	51,974	-55.1%				13.
Regular Education Subsection Subtotal (lines 1-13)	14.		266.80	266.80	13,025,116	5,330,041	3,465,075	1,107,215	99,421	25,217,495	23,026,868	-8.7%				14.
200 and 300 Special Education																
1000 Instruction	15.		70.11	70.11	2,462,552	1,130,879	846	1,236	0	3,598,300	3,595,513	-0.1%				15.
2000 Support Services																
2100 Students	16.		25.95	25.95	1,396,854	494,961	223,317	239	0	2,107,630	2,115,371	0.4%				16.
2200 Instructional Staff	17.		2.00	2.00	194,904	62,078	11,772	1,524	0	264,013	270,278	2.4%				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	618	120	0	0	0	731	738	1.0%				19.
2500 Central Services	20.		0.00	0.00	0	0	0	0	0	1,131	0	-100.0%				20.
2600 Operation & Maintenance of Plant	21.		0.00	0.00	0	0	0	0	0	0	0	0.0%				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.		98.06	98.06	4,054,928	1,688,038	235,935	2,999	0	5,971,805	5,981,900	0.2%				24.
400 Pupil Transportation	25.		26.75	26.75	1,017,706	482,843	317,918	193,133	0	2,197,487	2,011,600	-8.5%				25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)			26.	0.00	0.00	0	0	0	0	0	0	0.0%				26.
530 Dropout Prevention Programs	27.		0.00							0	0	0.0%				27.
540 Joint Career and Technical Education and Vocational Education Center			28.	0.00	0.00	0	0	0	0	0	0	0.0%				28.
550 K-3 Reading Program	29.		3.00	3.00	126,000	27,000	0	0	0	155,000	153,000	-1.3%				29.
Budgeted expenditures (lines 14, and 24-29)	30.		394.61	394.61	18,223,750	7,527,922	4,018,928	1,303,347	99,421	33,541,787	31,173,368	-7.1%				30.
Maintained for spending after FY 2026 (budgeted carryforward)	31.										2,252,801					31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10)	32.		394.61	394.61	18,223,750	7,527,922	4,018,928	1,303,347	99,421	33,541,787	33,426,169	-0.3%				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.

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	5,361,151	5,400,000	1.
2. Gifted Education	58,975	60,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	134,586	135,000	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)	417,093	386,900	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,971,805	5,981,900	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 96

Staff-Pupil 1 to 42

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	54,000
All Funds - Federal	6330	0

FY 2026 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)]

Fund 010 (CSF)Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		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.	2,869,569	584,818	0	0	0	0	3,780,639	3,454,387	-8.6%	1.
2100 Support services - students	2.	147,021	29,963	0	0	0	0	207,761	176,984	-14.8%	2.
2200 Support services - instructional staff	3.	121,724	24,807	0	0		0	162,430	146,531	-9.8%	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 Ooerations	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.	3,138,314	639,588	0	0	0	0	4,150,830	3,777,902	-9.0%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								706,000		10.
Total budget limit expenditures (lines 10-11)	11.	3,138,314	639,588	0	0	0	0	4,150,830	4,483,902	8.0%	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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	4,150,830
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,445,240
Unexpended Budget Balance (line 12 minus 13)	14.	705,590
Interest earned in the Classroom Site Fund in FY 2025	15.	78,319
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	3,699,993
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	4,483,902

(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

Expenditures		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	
		6440	6641-6643	6655	6700	6831, 6832, 6833			2025	2026	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	650,000		200,000			0	1,383,759	850,000	-38.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		70,000	300,000	200,000			0	1,070,199	570,000	-46.7%
2300, 2400, 2500, 2900 Administration	4.			125,000	40,000		0	0	250,000	165,000	-34.0%
2600 Operation & Maintenance of Plant	5.			20,000	50,000			0	425,000	70,000	-83.5%
2700 Student Transportation	6.			40,000	270,000			0	180,000	310,000	72.2%
3000 Operation of Noninstructional Services (5)	7.			0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.			0	0			50,000	0	50,000	
5000 Debt Service	9.					175,000	0		200,000	175,000	-12.5%
Budgeted expenditures (lines 2-9)	10.	0	720,000	485,000	760,000	175,000	0	50,000	3,508,958	2,190,000	-37.6%
Maintained for spending after FY 2026 (budgeted carryforward)	11.									852,231	
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)	12.	0	720,000	485,000	760,000	175,000	0	50,000	3,508,958	3,042,231	-13.3%

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	\$ -
6642 Textbooks	500,000
6643 Instructional Aids	150,000
673X Furniture and Equipment	200,000
673X Vehicles	270,000
673X Tech Hardware & Software	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 \$ - , 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))]

Expenditures	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		
Total Fund Expenditures	1.	3,508,958	2,190,000	0	0	0		42,000		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.	400,000	50,000	0	0	0	0	42,000	42,000	4.
6655 Short-term Noninstructional Software Subscription	5.		485,000				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.	400,000	200,000	0	0	0	0	0	0	8.
673X Vehicles	9.	100,000	270,000	0	0	0	0	0	0	9.
673X Technology Hardware & Software	10.	450,000	200,000	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	270,000	175,000	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.	1,620,000	1,380,000	0	0	0	0	42,000	42,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	400,000	50,000	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	42,000	42,000	15.
Other	16.	1,220,000	1,330,000	0	0	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	1,620,000	1,380,000	0	0	0	0	42,000	42,000	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 2026

District name		Prescott Unified School District		County		Yavapai		CTD number		130201000		Version		Adopted	
Special projects								Other funds expenditures							
Federal projects FTE & expenditures															
1. 100-130 ESEA Title I - Helping Disadvantaged Children								1. 050 County, City, and Town Grants							
2. 140-150 ESEA Title II - Prof. Dev. and Technology								2. 071 English Language Learner (1)							
3. 160 ESEA Title IV - 21st Century Schools								3. 072 Compensatory Instruction (1)							
4. 170-180 ESEA Title V - Promote Informed Parent Choice								4. 500 School Plant (2)							
5. 190 ESEA Title III - Limited Eng. & Immigrant Students								5. 510 Food Service							
6. 200 ESEA Title VII - Indian Education								6. 515 Civic Center							
7. 210 ESEA Title VI - Flexibility and Accountability								7. 520 Community School							
8. 220 IDEA Part B								8. 525 Auxiliary Operations							
9. 230 Johnson-O'Malley								9. 526 Extracurricular Activities Fees Tax Credit							
10. 240 Workforce Investment Act								10. 530 Gifts and Donations							
11. 250 AEA - Adult Education								11. 535 Career & Technical Education Projects							
12. 260-270 Vocational Education - Basic Grants								12. 540 Fingerprint							
13. 280 ESEA Title X - Homeless Education								13. 545 School Opening							
14. 290 Medicaid Reimbursement								14. 550 Insurance Proceeds							
15. 349 National Forest Fees								15. 555 Textbooks							
16. 353 Taylor Grazing Fees								16. 565 Litigation Recovery							
17. 374 E-Rate								17. 570 Indirect Costs							
18. 378 Impact Aid								18. 575 Unemployment Insurance							
19. 300-399 Other Federal Projects								19. 580 Teacherage							
20. 699 Federal Impact Aid (Construction)								20. 585 Insurance Refund							
21. Total Federal Project Funds (lines 1-20)								21. 590 Grants and Gifts to Teachers							
State projects FTE & expenditures								22. 595 Advertisement							
22. 400 Vocational Education								23. 596 Career Technical Education							
23. 410 Early Childhood Block Grant								24. 597 Arizona Industry Credentials Incentive							
24. 420 Ext. School Yr. - Pupils with Disabilities								25. 639 Impact Aid Revenue Bond Building							
25. 425 Adult Basic Education								26. 650 Gifts and Donations-Capital							
26. 430 Chemical Abuse Prevention Programs								27. 660 Condemnation							
27. 435 Academic Contests								28. 665 Energy and Water Savings							
28. 450 Gifted Education								29. 686 Emergency Deficiencies Correction							
29. 456 College Credit Exam Incentives								30. 691 Building Renewal Grant							
30. 460 Environmental Special Plate								31. 700 Debt Service							
31. Other State Projects								32. 720 Impact Aid Revenue Bond Debt Service							
32. Total State Project Funds (lines 22-31)								33. 850 Student Activities							
33. Total Special Projects (lines 21 and 32)								34. Other							
Instructional Improvement Fund Expenditures (020)								Internal Service Funds 950-989							
1. Teacher Compensation Increases								1. 9 Self-Insurance							
2. Class Size Reduction								2. 955 Intergovernmental Agreements							
3. Dropout Prevention Programs (M&O purposes)								3. 9 OPEB							
4. Instructional Improvement Programs (M&O purposes)								4. 9							
5. Total Instructional Improvement Fund (lines 1-4)								(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	Adopted		
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)							
				A. Maintenance and Operation	B. Unrestricted Capital Outlay		
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supple	\$	28,958,982	\$	28,958,982	\$	0
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	2,144,470				
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0				
	(c) Total DAA (line 2.a plus 2.b)	\$	2,144,470	697,455		1,447,015	
*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			0			
	(b) Unrestricted Capital Outlay					0	
	(c) Special Program			0		0	
*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)			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			30,883		0	
	(b) Other Arizona Districts			197,062		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 Balance Carryforward, line 13) (A.R.S. §15-943.01)			3,541,787			
	(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 2024 (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 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)			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			
				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.	FY 2026 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)			\$	33,426,169		
11.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F) (to page 8, line 11)					\$	1,447,015
* 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)	\$ 3,508,958
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 2025 Capital Expenditures (line 1 + 2)	\$ 3,508,958
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 3,508,958
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 3,508,958
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,000,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 1,508,958
8. Interest Earned in Fund 610 in FY 2025	\$ 86,258
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:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 1,447,015
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 3,042,231

(1) The amount budgeted on page 4, line 10 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)

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200		6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.24	0.24	11,214	2,286	0	0		0	15,882	13,500	-15.0%
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.	0.24	0.24	11,214	2,286	0	0		0	15,882	13,500	-15.0%
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 Adopted Expenditure Budget (Concl'd)

CTD number130201000

VersionAdopted

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	33,541,787	31,173,368	(2,368,419)	-7.1%
Instructional Improvement	900,000	900,000	0	0.0%
English Language Learner	15,882	13,500	(2,382)	-15.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,150,830	3,777,902	(372,928)	-9.0%
Federal Projects	5,515,397	3,932,074	(1,583,323)	-28.7%
State Projects	933,000	635,382	(297,618)	-31.9%
Unrestricted Capital Outlay	3,508,958	2,190,000	(1,318,958)	-37.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,000	0	(42,000)	-100.0%
Debt Service	1,300,000	1,000,000	(300,000)	-23.1%
School Plant Fund	1,480,000	1,533,000	53,000	3.6%
Auxiliary Operations	1,400,000	1,500,000	100,000	7.1%
Bond Building	0	0	0	0.0%
Food Service	1,900,000	1,900,000	0	0.0%
Other	14,592,160	12,248,960	(2,343,200)	-16.1%

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	5,361,151	5,400,000
Gifted Education	58,975	60,000
Remedial Education	0	0
ELL Incremental Costs	134,586	135,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	417,093	386,900
TOTAL	5,971,805	5,981,900

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	0	13	13	1 to	279.9
Teachers	1	198	199	1 to	18.3
Other	0	42	42	1 to	86.6
Subtotal	1	253	254	1 to	14.3
Classified --					
Managers, supervisors, directors	0	9	9	1 to	404.3
Teachers aides	0	62	62	1 to	58.7
Other	1	114	115	1 to	31.6
Subtotal	1	185	186	1 to	19.6
TOTAL	2	438	440	1 to	8.3
Special education --					
Teacher	0	38	38	1 to	95.8
Staff	0	86	86	1 to	42.3

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.

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 2025 fund balances and planned uses in FY 2026 and thereafter										
1. <b>FY 2024 final ending fund balance</b>	7,550,736	2,572,453	3,060,943	0	0	46,966	(356,174)	574,488	(822,221)	4,222,817
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. <b>FY 2025 activity, year-to-date and estimated through June 30</b>										
(a) FY 2025 revenues and other financing sources	27,900,032	1,511,664	1,912,385	0	0	2,419	4,249,557	3,576,752	3,716,964	2,926,006
(b) FY 2025 expenditures and other financing uses	29,501,516	1,891,852	1,660,251	0	0	0	1,053,316	3,445,240	3,217,143	2,958,940
3. <b>Estimated FY 2025 ending fund balance</b>	5,949,252	2,192,265	3,313,077	0	0	49,385	2,840,067	706,000	(322,400)	4,189,883
(a) Nonspendable	3,696,451	1,340,034	0	0	0	0	0	0	(549,641)	0
(b) Restricted	2,252,801	852,231	1,628,546	0	0	49,385	2,840,067	706,000	162,709	3,915,862
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	1,684,531	0	0	0	0	0	64,532	274,022
(f) Total (amount must agree to line 3 above)	5,949,252	2,192,265	3,313,077	0	0	49,385	2,840,067	706,000	(322,400)	4,189,884
4. <b>FY 2025 estimated ending fund balance details and planned uses</b>										
(a) Fund deficit	0	0	0	0	0	0	0	0	(549,641)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	3,696,451	1,340,034		0				0	0	
(c) Planned to be spent in FY 2026	0	0	1,660,252	0	0	0	2,840,067	0	227,241	1,099,511
(d) Maintained for spending after FY 2026	2,252,801	852,231	1,652,825	0	0	49,385	0	706,000	0	3,090,373
(e) Total (amount must agree to line 3 above)	5,949,252	2,192,265	3,313,077	0	0	49,385	2,840,067	706,000	(322,400)	4,189,884