



Catalina Foothills Unified School District #16  
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## **BOARD AGENDA ITEM**

**ITEM NO:** 7.1

**BOARD MEETING DATE:** Tuesday, May 12, 2026

**DISCUSSION ITEM:** Fiscal Year 2027 Maintenance & Operations (M&O)  
Budget

**SUBMITTED BY:** Lisa Taetle, Director of Finance

**PRESENTED BY:** Lisa Taetle, Director of Finance

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The attached FY 2027 Revenue Budget document has been updated to incorporate the following changes:

- Line 7, FY 2027 DAA Transfer to M&O increased by \$13,290 to account for modifications to the Expenditure Budget.
- Line 8, the FY 2026 Column reflects a \$2,089 decrease in renewable revenue for the FY 2026 Classroom Site Fund. This adjustment aligns with a minor shift in the Weighted Average Student Count (including JTED), which serves as the basis for calculating this specific revenue allocation.

The attached FY 2027 Expenditure Budget document reflects the following changes:

- Line 1, under the 2027 Additions column, this allocation was updated to reflect current adjustment made to the M&O portion of the Revenue Budget.
- On Line 11a, the FY 2026 Additions column increased by \$12,530 to cover the finalized rate increase for the District's liability insurance. As this

coverage is prepaid, the adjustment ensures the budget accurately reflects the total premium required for the fiscal year.

- On Line 13c, the FY 2026 Additions column reflects a \$310 increase to account for the District's prepaid legal support. These amounts are adjusted based on actual usage, and this update aligns the budget with current service requirements.
- On Line 19, the FY 2027 Additions column increased by \$450 to reflect rising service costs for E-Rate support. This adjustment ensures the Information Technology Department maintains the specialized consulting required to secure federal telecommunications and internet discounts.

The FY 2027 Classroom Site Fund report is attached and incorporates the following changes:

- Classroom Site Fund: On Line 3a of the Classroom Site Fund, the FY 2026 Additions column reflects a revenue decrease of \$2,089. To maintain a balanced budget, the Contingency allocation on Line 14 has been decreased by an equal amount, ensuring total expenditure aligns with the revised revenue projections.
- Instructional Improvement Fund: On Line 3a, the FY 2026 Deletions column was reduced by \$4,851 to account for a lapse in employment for this position. This same amount was subsequently reallocated to the FY 2027 Additions column on the same line, effectively shifting the funding to the next fiscal year to adequately budget for the FY 2027 1.0 FTE.

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**RECOMMENDED MOTION: Information Item**