



# Budget Adoption

June 23, 2026

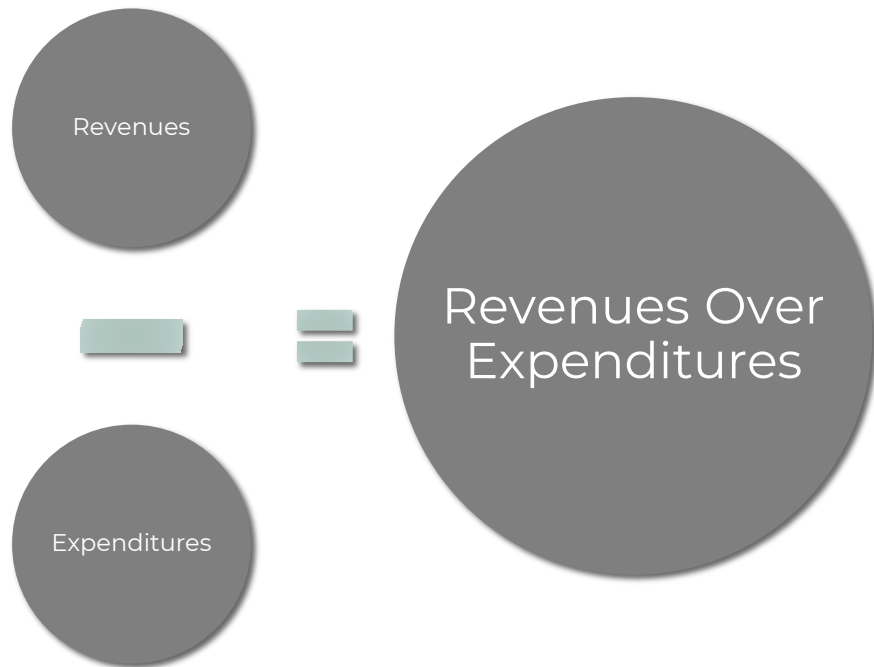


# Fiscal Process – Budget Development

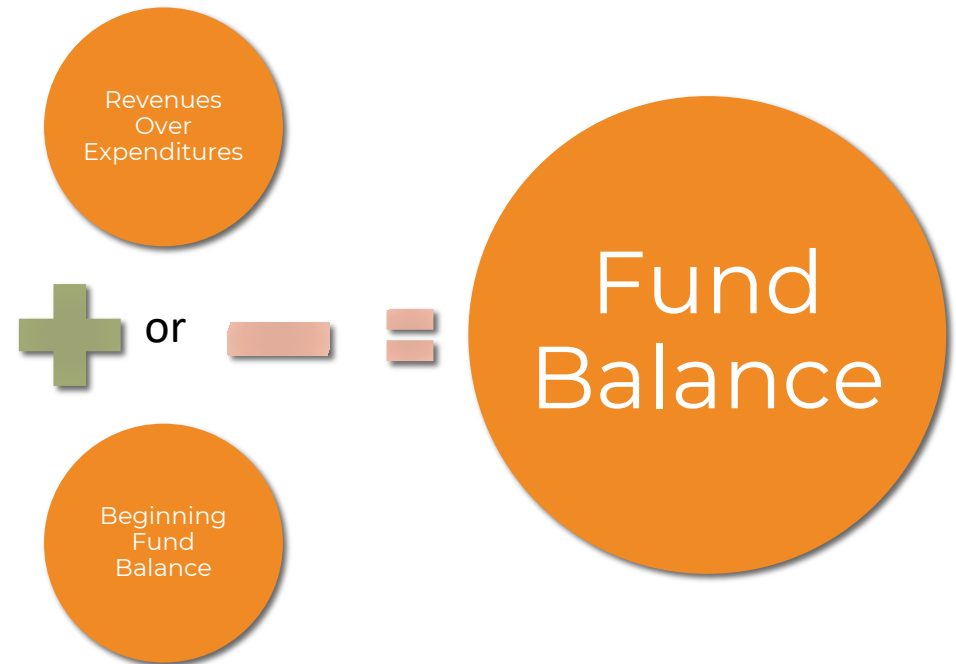


# Fiscal Process – What is Fund Balance?

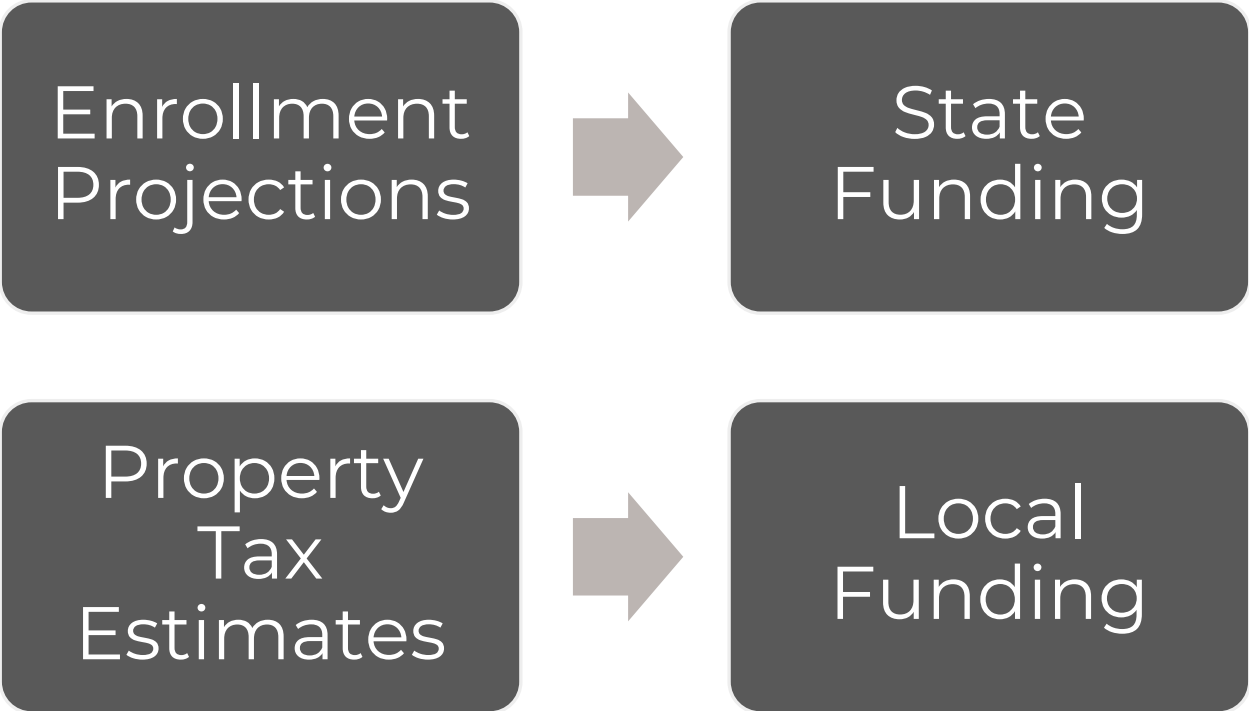
## Annual Process Budget to Actual



## Accumulated Results



# Estimating Revenues



# Funding Formula



Local  
Funding

State  
Funding

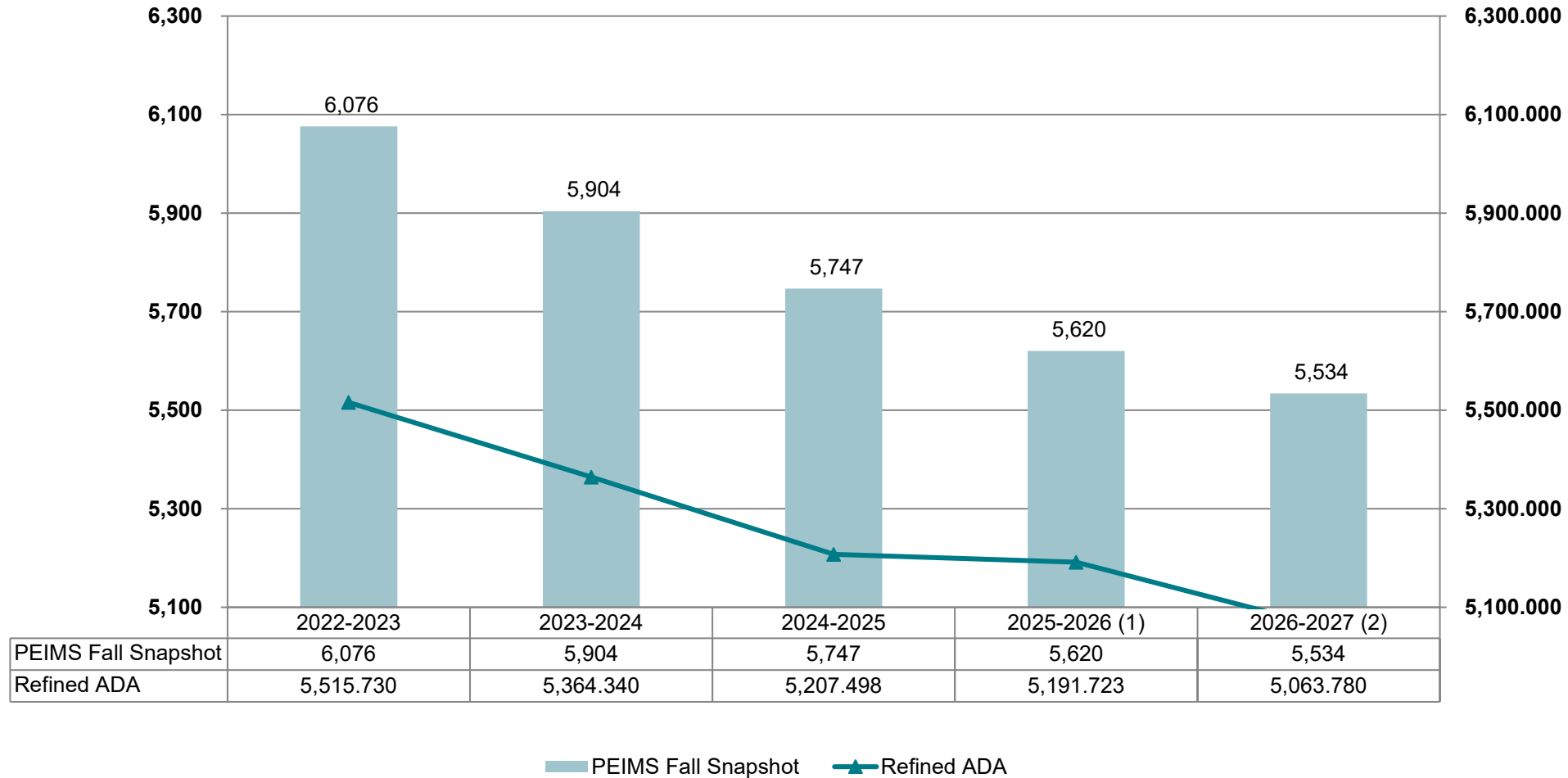


# FY27 Enrollment Projections

| Campus                     | 2026 Enrollment at Snapshot | 2027 Projected Enrollment | Change      |
|----------------------------|-----------------------------|---------------------------|-------------|
| Canutillo High School      | 1,387                       | 1,366                     | (21)        |
| Northwest Early College HS | 381                         | 398                       | 17          |
| Canutillo Middle School    | 653                         | 644                       | (9)         |
| Alderete Middle School     | 551                         | 603                       | 52          |
| Canutillo Elementary       | 481                         | 438                       | (43)        |
| Davenport Elementary       | 278                         | 272                       | (6)         |
| Damian Elementary          | 471                         | 450                       | (21)        |
| Childress Elementary       | 406                         | 399                       | (7)         |
| Garcia Elementary          | 426                         | 398                       | (28)        |
| Reyes Elementary           | 586                         | 566                       | (20)        |
| <b>Total</b>               | <b>5,620</b>                | <b>5,534</b>              | <b>(86)</b> |



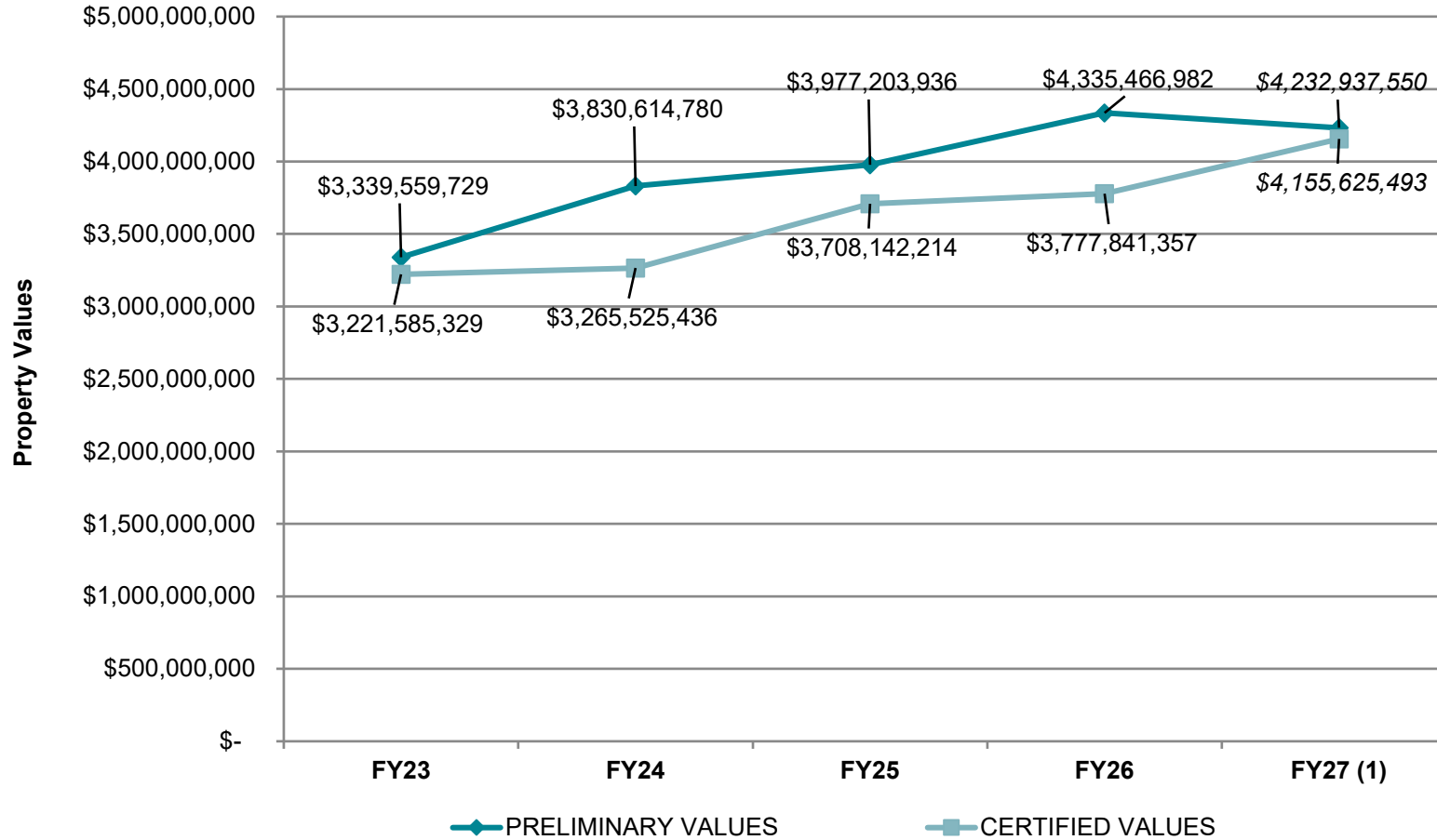
# Historical Enrollment and ADA



(1) ADA is projected at 94% of enrollment and on October 2025 snapshot

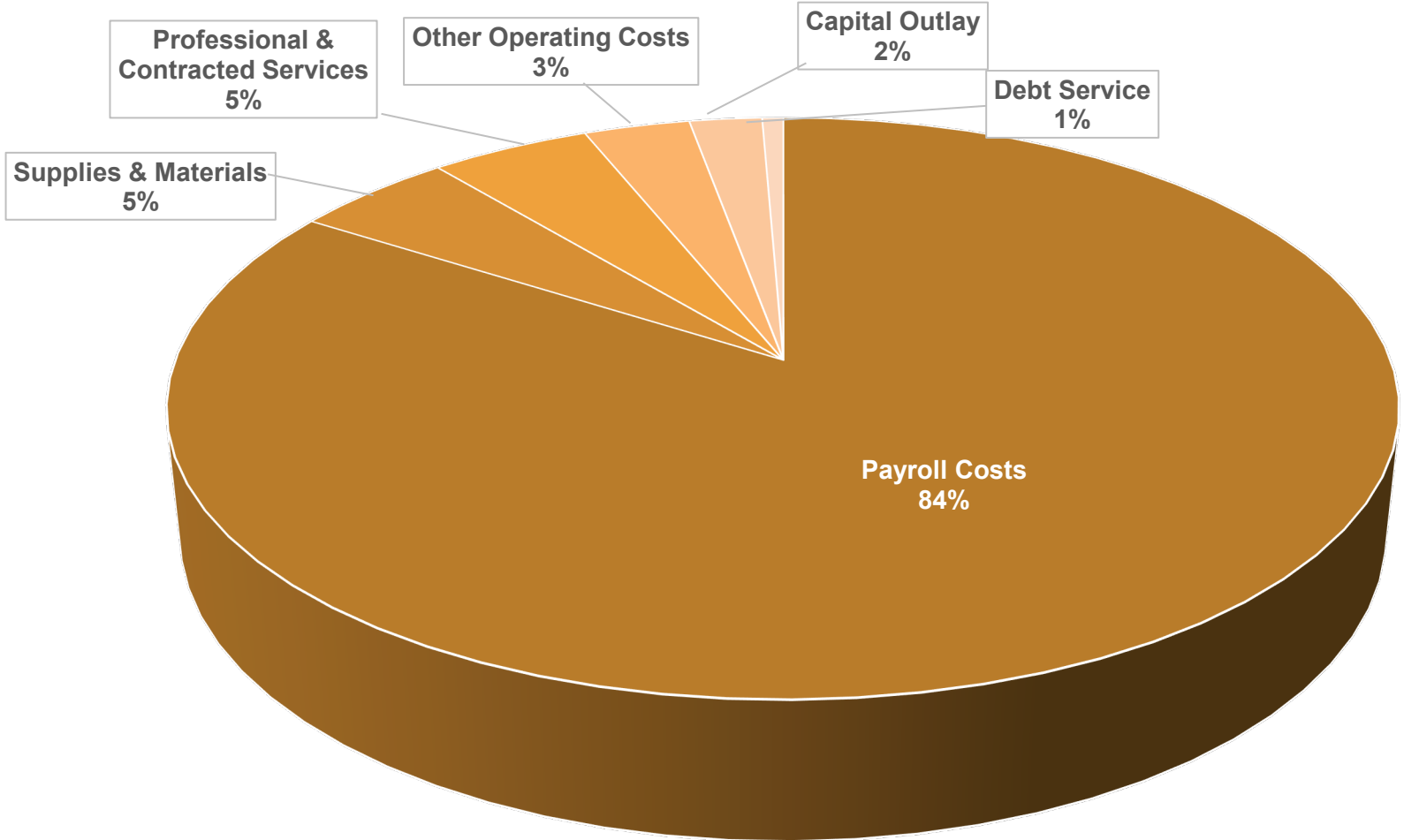
(2) 2027 enrollment is based on the 2026 rollover for grades K-12 and prior years enrollment for grades EE-PK and 94% attendance rate

# PROPERTY TAX VALUE TRENDS



(1) Projected values calculated at an estimated 10% increase from the 2025 certified values as of July 25, 2025

# Budget Allocation



# FY27 Proposed Budget Allocation by Campus

| Organization Name                   | Organization | 2025 - 2026<br>Adopted Personnel | 2025 -2026<br>Adopted Operation | 2025-2026<br>Adopted Budget | 2026 - 2027<br>Proposed<br>Personnel | 2026 -2027<br>Proposed<br>Operation | 2026-2027<br>Proposed Budget | Increase<br>(Decrease) |
|-------------------------------------|--------------|----------------------------------|---------------------------------|-----------------------------|--------------------------------------|-------------------------------------|------------------------------|------------------------|
| Canutillo High School               | 001          | 9,753,578                        | 424,186                         | 10,177,764                  | 10,060,107                           | 349,891                             | 10,409,998                   | 232,234                |
| Northwest Early College H.S         | 003          | 2,617,479                        | 327,172                         | 2,944,651                   | 2,668,558                            | 317,609                             | 2,986,167                    | 41,516                 |
| Canutillo Middle School             | 041          | 4,318,644                        | 132,817                         | 4,451,461                   | 4,729,719                            | 199,576                             | 4,929,295                    | 477,834                |
| Alderete Middle School              | 042          | 3,895,529                        | 148,281                         | 4,043,810                   | 4,371,742                            | 148,852                             | 4,520,594                    | 476,784                |
| Canutillo Elementary                | 101          | 3,758,211                        | 79,612                          | 3,837,823                   | 3,689,425                            | 69,495                              | 3,758,920                    | (78,903)               |
| Davenport Elementary                | 102          | 2,638,319                        | 43,766                          | 2,682,085                   | 2,451,065                            | 55,826                              | 2,506,891                    | (175,194)              |
| Damian Elementary                   | 103          | 3,650,425                        | 65,460                          | 3,715,885                   | 3,668,663                            | 68,065                              | 3,736,728                    | 20,843                 |
| Childress Elementary                | 104          | 3,319,777                        | 69,426                          | 3,389,203                   | 3,466,715                            | 61,150                              | 3,527,865                    | 138,662                |
| Garcia Elementary                   | 105          | 3,424,499                        | 69,380                          | 3,493,879                   | 3,317,690                            | 69,788                              | 3,387,478                    | (106,401)              |
| Reyes Elementary                    | 106          | 3,720,296                        | 119,617                         | 3,839,913                   | 3,759,196                            | 88,215                              | 3,847,411                    | 7,498                  |
| Summer School/Additional Enrollment | 699          |                                  | 49,189                          | 49,189                      | 0                                    | 166,379                             | 166,379                      | 117,190                |
| <b>Total Campuses</b>               |              | <b>\$ 41,096,757</b>             | <b>\$ 1,528,906</b>             | <b>\$ 42,625,663</b>        | <b>\$ 42,182,880</b>                 | <b>\$ 1,594,846</b>                 | <b>\$ 43,777,726</b>         | <b>\$ 1,152,063</b>    |



# FY27 General Fund Proposed Budget

|   | <b>Proposed Budget<br/>FY27</b> |
|---|---------------------------------|
| <b>Revenues</b>                                 |                                 |
| Local   | \$ 30,075,622                   |
| State   | 34,588,591                      |
| Federal   | 920,000                         |
| Total Revenues and Other Sources                | 65,584,213                      |
| <b>Expenditures &amp; Other Uses</b>            | <b>(65,584,213)</b>             |
| <b>Revenues Over Expenditures</b>               | <b>\$ -</b>                     |
| <b>Fund Balance</b>                             |                                 |
| Beginning Total Fund Balance                    | 10,043,907                      |
| Ending Total Fund Balance                       | 10,043,907                      |
| Administration Assigned FB - Technology Refresh | <b>(750,000)</b>                |
| <b>Ending Unassigned Fund Balance</b>           | <b>\$ 9,293,907</b>             |
| 1 Day of Operations                             | \$ 179,683                      |
| Optimum Unassigned Fund Balance (90 Days)       | \$ 16,171,450                   |
| Days of Fund Balance                            | <b>52</b>                       |



# FY27 Debt Service Proposed Budget

|                                      | Proposed Budget<br>FY27 |
|--------------------------------------|-------------------------|
| <b>Revenues</b>                      |                         |
| Local                                | \$ 16,435,035           |
| State                                | 749,738                 |
| <b>Total Revenues</b>                | <u>17,184,773</u>       |
| <b>Expenditures &amp; Other Uses</b> | <u>(17,184,773)</u>     |
| <b>Revenues Over Expenditures</b>    | <u>\$ -</u>             |

The Debt Service Fund is self-sustaining

Maximum Fund Balance for FY27 = \$15,379,513 (Current Year's Debt Service P&I and Fees)  
FY26 Projected Ending Fund Balance = \$14,779,862



# FY27 Child Nutrition Proposed Budget

|                                      | Proposed Budget<br>FY27 |
|--------------------------------------|-------------------------|
| <b>Revenues</b>                      |                         |
| Local                                | \$ 145,550              |
| Federal                              | 5,614,000               |
| <b>Total Revenues</b>                | 5,759,550               |
| <b>Expenditures &amp; Other Uses</b> | (5,759,550)             |
| <b>Revenues Over Expenditures</b>    | \$ -                    |
| <b>Fund Balance</b>                  |                         |
| Projected Ending Fund Balance        | \$ 1,102,297            |
| 1 Day of Operations                  | \$ 15,780               |
| Optimum Fund Balance (90 Days)       | \$ 1,420,163            |
| Days of Fund Balance                 | <b>70</b>               |

The Child Nutrition Fund is self-sustaining



# Budget Allocation by Function

| FUNCTION                             | DESCRIPTION OF FUNCTION                 | 2025-2026<br>ADOPTED BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | INCREASE<br>(DECREASE) | PER STUDENT AT<br>PROJECTED<br>ENROLLMENT OF<br>5,534 |
|--------------------------------------|---|-----------------------------|---------------------------------|------------------------|---|
| 11                                   | Instruction                             | 38,351,384                  | 38,460,891                      | 109,507                | 6,950   |
| 12                                   | Instructional Resources & Media Svcs    | 830,000                     | 742,855                         | (87,145)               | 134   |
| 13                                   | Curriculum & Staff Development          | 629,819                     | 803,887                         | 174,068                | 145   |
| 21                                   | Instructional Leadership                | 880,744                     | 1,211,210                       | 330,466                | 219   |
| 23                                   | School Leadership                       | 4,068,178                   | 4,120,180                       | 52,002                 | 745   |
| 31                                   | Guidance, Counseling, & Evaluation Sv   | 2,574,533                   | 2,597,959                       | 23,426                 | 469   |
| 32                                   | Social Work Services                    | 210,870                     | 199,345                         | (11,525)               | 36  |
| 33                                   | Health Services                         | 977,805                     | 964,804                         | (13,001)               | 174   |
| 34                                   | Student Transportation                  | 2,124,025                   | 1,911,205                       | (212,820)              | 345   |
| 36                                   | Extracurricular Activities              | 1,940,529                   | 1,916,363                       | (24,166)               | 346   |
| 41                                   | General Administration                  | 2,922,644                   | 2,913,019                       | (9,625)                | 526   |
| 51                                   | Facilities Maintenance and Operations   | 6,036,177                   | 5,382,627                       | (653,550)              | 973   |
| 52                                   | Security and Monitoring Services        | 1,261,215                   | 1,378,431                       | 117,216                | 249   |
| 53                                   | Data Processing Services                | 1,734,285                   | 1,654,911                       | (79,374)               | 299   |
| 61                                   | Community Services                      | 15,001                      | 16,582                          | 1,581                  | 3   |
| 71                                   | Debt Service                            | 617,348                     | 697,748                         | 80,400                 | 126   |
| 81                                   | Facilities Acquisition and Construction | 5,000                       | 0                               | (5,000)                | 0   |
| 99                                   | Other Intergovernmental Charges         | 612,196                     | 612,196                         | 0                      | 111   |
| <b>M&amp;O BUDGET TOTALS</b>         |   | <b>\$65,791,753</b>         | <b>\$65,584,213</b>             | <b>(\$207,540)</b>     | <b>\$11,850</b>                                       |
| 35                                   | Child Nutrition                         | 5,135,000                   | 4,918,301                       | (216,699)              | 889   |
| 51                                   | Facilities Maintenance and Operations   | 765,000                     | 841,249                         | 76,249                 | 152   |
| <b>CHILD NUTRITION BUDGET TOTALS</b> |   | <b>\$5,900,000</b>          | <b>\$5,759,550</b>              | <b>(\$140,450)</b>     | <b>\$1,041</b>  |
| 71                                   | Debt Service                            | 15,107,091                  | 17,184,773                      | 2,077,682              | 3,105   |
| <b>I&amp;S BUDGET TOTALS</b>         |   | <b>\$15,107,091</b>         | <b>\$17,184,773</b>             | <b>\$2,077,682</b>     | <b>\$3,105</b>  |

# Questions & Public Comment



# Motion to Approve the 2026-2027 Proposed Budget

| <b>FUNCTION</b>      | <b>DESCRIPTION OF FUNCTION</b>      | <b>2026-2027<br/>GENERAL FUND</b> | <b>2026-2027<br/>CHILD NUTRITION<br/>FUND</b> | <b>2026-2027<br/>DEBT SERVICE FUND</b> | <b>2026-2027 TOTAL</b> |
|----------------------|-------------------------------------|-----------------------------------|---|--|------------------------|
| 11                   | INSTRUCTION                         | 38,460,891                        |   |  | 38,460,891             |
| 12                   | INSTRUCTIONAL RESOURCES & MEDIA     | 742,855                           |   |  | 742,855                |
| 13                   | STAFF/CURRICULUM DEVELOPMENT        | 803,887                           |   |  | 803,887                |
| 21                   | INSTRUCTIONAL ADMINISTRATION        | 1,211,210                         |   |  | 1,211,210              |
| 23                   | SCHOOL LEADERSHIP                   | 4,120,180                         |   |  | 4,120,180              |
| 31                   | GUIDANCE & COUNSELING SERVICES      | 2,597,959                         |   |  | 2,597,959              |
| 32                   | SOCIAL WORK SERVICES                | 199,345                           |   |  | 199,345                |
| 33                   | HEALTH SERVICES                     | 964,804                           |   |  | 964,804                |
| 34                   | STUDENT TRANSPORTATION              | 1,911,205                         |   |  | 1,911,205              |
| 35                   | FOOD SERVICE                        | 0                                 | 4,918,301                                     |  | 4,918,301              |
| 36                   | COCURRICULAR ACTIVITIES             | 1,916,363                         |   |  | 1,916,363              |
| 41                   | GENERAL ADMINISTRATION              | 2,913,019                         |   |  | 2,913,019              |
| 51                   | PLANT MAINTENANCE & OPERATIONS      | 5,382,627                         | 841,249                                       |  | 6,223,876              |
| 52                   | SECURITY & MONITORING SERVICES      | 1,378,431                         |   |  | 1,378,431              |
| 53                   | DATA PROCESSING SERVICES            | 1,654,911                         |   |  | 1,654,911              |
| 61                   | COMMUNITY SERVICES                  | 16,582                            |   |  | 16,582                 |
| 71                   | DEBT SERVICE                        | 697,748                           |   | 17,184,773                             | 17,882,521             |
| 81                   | FACILITIES ACQUISITION/CONSTRUCTION | 0                                 |   |  | 0                      |
| 99                   | OTHER INTER-GOVERNMENTAL CHARGES    | 612,196                           |   |  | 612,196                |
| <b>BUDGET TOTALS</b> |                                     | <b>\$65,584,213</b>               | <b>\$5,759,550</b>                            | <b>\$17,184,773</b>                    | <b>\$88,528,536</b>    |

