



District Name Joseph City Unified School District

County Navajo

Instructions

CTD number 090202000

FY 2027
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 2027 was

Proposed June 9, 2026

Adopted July 14, 2026

Revised _____

Date

District website link of posted budget https://www.jcusd.org/page/budget

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Signed	Signed

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 15, 2026.
Date

Superintendent signature

Business Manager signature

Shannon Harvila

Caleb Layden

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Caleb Layden

Telephone: 928-288-3307 Email: caleb.layden@jcusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026	\$	<u>3,251,255</u>
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ <u>170,000</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>2,500,000</u>
Federal	4000	\$ <u>400,000</u>
TOTAL		\$ <u>3,070,000</u>

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	<u>4.2011</u>	<u>4.2094</u>
Secondary Tax Rates:		
M&O Override	<u>0.7447</u>	<u>0.7840</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.7447</u>	<u>0.7840</u>

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)	\$ <u>5,016,295</u>	\$ <u>0</u>	\$ <u>5,016,295</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>266,568</u>	\$ <u>0</u>	\$ <u>266,568</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>382,572</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>5,665,435</u>

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ <u>55,142</u>
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ <u>55,142</u>
3. Increase in average teacher salary from the prior year	\$ <u>0</u>
4. Percentage increase	<u>0%</u>

Comments on average salary calculation (optional):

☐ 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 2026	Budget FY 2027	
100 Regular Education											
1000 Instruction	1.	20.76	10.20	942,269	289,395	78,120	25,454	5,041	1,429,445	1,340,279	-6.2%
2000 Support services											
2100 Students	2.	2.66	3.00	134,193	57,722	14,921	2,853	2,094	259,297	211,783	-18.3%
2200 Instructional staff	3.	3.01	2.20	107,535	41,722	37,950	2,559	3,556	243,322	193,322	-20.5%
2300 General administration	4.	1.30	1.30	82,670	54,651	25,305	41	7,099	169,766	169,766	0.0%
2400 School administration	5.	2.88	3.10	176,802	43,108	0	7,583	819	228,312	228,312	0.0%
2500 Central services	6.	3.80	4.60	179,804	64,596	66,424	8,928	21,821	361,573	341,573	-5.5%
2600 Operation & maintenance of plant	7.	13.93	5.90	303,587	91,076	465,775	210,456	1,614	1,072,508	1,072,508	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.15	0.00	400	100	86,350	0	0	86,850	86,850	0.0%
610 School-sponsored cocurricular activities	10.	0.00	0.00	27,627	4,516	0	180	9,545	41,868	41,868	0.0%
620 School-sponsored athletics	11.	0.60	0.60	139,700	16,811	17,016	18,024	34,852	226,403	226,403	0.0%
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	19,612	656	0	0	0	20,268	20,268	0.0%
Regular education subsection subtotal (lines 1-13)	14.	49.09	30.90	2,114,199	664,353	791,861	276,078	86,441	4,139,612	3,932,932	-5.0%
200 and 300 Special education											
1000 Instruction	15.	14.09	11.60	346,660	43,101	0	1,316	0	391,077	391,077	0.0%
2000 Support services											
2100 Students	16.	1.70	1.20	105,873	15,165	153,430	0	0	276,617	274,468	-0.8%
2200 Instructional staff	17.	0.50	0.72	24,617	813	0	0	97	27,502	25,527	-7.2%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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	0	0	0	1,058	0	-100.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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.	16.29	13.52	477,150	59,079	153,430	1,316	97	696,254	691,072	-0.7%
400 Pupil transportation	25.	9.65	6.50	145,237	32,383	102,106	95,875		425,601	375,601	-11.7%
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.	0.00	0.00	0	0	0	16,690	0	18,568	16,690	-10.1%
Budgeted expenditures (lines 14, and 24-29)	30.	75.03	50.92	2,736,586	755,815	1,047,397	389,959	86,538	5,280,035	5,016,295	-5.0%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0	0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	75.03	50.92	2,736,586	755,815	1,047,397	389,959	86,538	5,280,035	5,016,295	-5.0%

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

District name Joseph City Unified School District

County Navajo

CTD number 090202000

Version Adopted

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
647,577	647,577
0	
0	
0	
0	
5,182	
0	
43,495	43,495
696,254	691,072

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

- 10. IEP required pupil transportation costs coded within Program 400

0	0
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- 10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 30
Staff-pupil 1 to 6

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	29,000
All funds - federal	6330	0

FY 2027 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) \$ 90,000
(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)									
Instructions		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease	
Expenditures								Prior FY 2026	Budget FY 2027		
1000 Instruction	1.	540,042	135,011					870,209	675,053	-22.4%	1.
2100 Support services - students	2.	35,000	7,000					139,335	42,000	-69.9%	2.
2200 Support services - instructional staff	3.							8,008	0	-100.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	575,042	142,011	0	0	0	0	1,017,552	717,053	-29.5%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							249,236	0		10.
Total budget limit expenditures (lines 10-11)	11.	575,042	142,011	0	0	0	0	1,266,788	717,053	-43.4%	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	1,266,788
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	1,020,178
Unexpended budget balance (line 12 minus 13)	14.	246,610
Interest earned in the Classroom Site Fund in FY 2026	15.	
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	470,443
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	717,053

(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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4)	All other object codes	Totals		% Increase/Decrease
									Prior FY	Budget FY	
Expenditures		6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	2026	2027	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		61,222		19,322				80,544	80,544	0.0%
2000 Support services											
2100, 2200 Students and instructional staff	3.		1,085	24,438	1,759				27,282	27,282	0.0%
2300, 2400, 2500, 2900 Administration	4.			80,717	2,967				83,684	83,684	0.0%
2600 Operation & maintenance of plant	5.			703	5,811				6,514	6,514	0.0%
2700 Student transportation	6.								0	0	0.0%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.							4,660	4,660	4,660	0.0%
5000 Debt service	9.					50,000	13,884		95,511	63,884	-33.1%
Budgeted expenditures (lines 2-9)	10.	0	62,307	105,858	29,859	50,000	13,884	4,660	298,195	266,568	-10.6%
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	0	
Total budget limit expenditures (lines 10-11)											
(Cannot exceed page 8, line 12)	12.	0	62,307	105,858	29,859	50,000	13,884	4,660	298,195	266,568	-10.6%

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 Outlav (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	\$ 1,200
6642 Textbooks	9,500
6643 Instructional aids	51,607
673X Furniture and equipment	24,859
673X Vehicles	0
673X Tech hardware & software	5,000

(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. 815-211

(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)]

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways	
Expenditures		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.	298,195	266,568	0		0		187,225	182,998
Select object codes detail (1)									
6150 Classified salaries	2.	0		0		0		0	
6200 Employee benefits	3.	0		0		0		0	
6450 Construction services	4.	0		0		0		187,225	182,998
6655 Short-term noninstructional software subscription	5.	0	105,858	0		0		0	
6710 Land and improvements	6.	0		0		0		0	
6720 Buildings and improvements	7.	0		0		0		0	
673X Furniture and equipment	8.	24,859	24,859	0		0		0	
673X Vehicles	9.	0	0	0		0		0	
673X Technology hardware & software	10.	5,000	5,000	0		0		0	
6831, 6832, 6833 redemption of principal	11.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0	
Total (lines 2-12)	13.	29,859	135,717	0	0	0	0	187,225	182,998
Total amounts reported on lines 2-12 above for:									
Renovation	14.	0		0				0	
New construction	15.	0		0		0		0	
Other	16.	29,146	135,717	0		0		187,225	182,998
Total (lines 14-16, must equal line 13)	17.	29,146	135,717	0	0	0	0	187,225	182,998

(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 2027

District name Joseph City Unified School District				County Navajo				CTD number 090202000				Version Adopted			
Special projects								Other funds expenditures							
Instructions															
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.	400 Vocational education							22.	595 Advertisement						
23.	410 Early Childhood Block Grant							23.	596 Career Technical Education						
24.	420 Ext. school yr. - pupils with disabilities							24.	597 Arizona Industry Credentials Incentive						
25.	425 Adult basic education							25.	639 Impact Aid Revenue Bond Building						
26.	430 Chemical abuse prevention programs							26.	650 Gifts and Donations-Capital						
27.	435 Academic contests							27.	660 Condemnation						
28.	450 Gifted education							28.	665 Energy and Water Savings						
29.	456 College credit exam incentives							29.	686 Emergency Deficiencies Correction						
30.	460 Environmental Special Plate							30.	691 Building Renewal Grant						
31.	Other State projects							31.	700 Debt Service						
32.	Total State project funds (lines 22-31)							32.	720 Impact Aid Revenue Bond Debt Service						
33.	Total special projects (lines 21 and 32)							33.	850 Student Activities						
Instructional Improvement Fund expenditures (020)															
1.	Teacher compensation increases							Internal Service Funds 950-989							
2.	Class size reduction							1.	9__ Self-Insurance						
3.	Dropout prevention programs (M&O purposes)							2.	955 Intergovernmental Agreements						
4.	Instructional improvement programs (M&O purposes)							3.	9__ OPEB						
5.	Total Instructional Improvement Fund (lines 1-4)							4.	9__						

District name	Joseph City Unified School Distri	County	Navajo	CTD number	090202000
				Version	Adopted
Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)					
Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)		\$ 4,468,196	\$ 4,468,196	\$ 0
*2.	(a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 266,568		
	(b)	DAA adjustment (from BSA55 tab, page 4)	\$ 0		
	(c)	Total DAA (line 2.a plus 2.b)	\$ 266,568		266,568
*3.	FY 2027 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	689,850		
	(b)	Unrestricted Capital Outlay			
	(c)	Special Program			
*4.	Small schoool 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			
	(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 carrvforward. 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)		0		
	(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 2025 (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 2026 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 vear(s) and descriptions. as applicable.				
	(a)	Prior year over expenditures/resolutions:			
	(b)	Decrease for transfer from M&O to Energy and Water Savings Fund	(141,751)		
	(c)	Increase for Energy and Water Savings Fund transfer to M&O			
	(d)	Noncompliance adjustment			
	(e)	ADM/Transportation audit adjustment			
	(f)	Other:			
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 5,016,295		
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)				\$ 266,568
* 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 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$	298,195
2.	Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	\$	
3.	Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	\$	298,195
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$	298,195
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	298,195
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	298,195
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	0
8.	Interest earned in Fund 610 in FY 2026	\$	
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 2027 (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 11)	\$	266,568
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	266,568

(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 2026	Budget FY 2027	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction1.	0.00								0	0	0.0%1.
2000 Support services											
2100 Students2.	0.00								0	0	0.0%2.
2200 Instructional staff3.	0.00								0	0	0.0%3.
2300 General administration4.	0.00								0	0	0.0%4.
2400 School administration5.	0.00								0	0	0.0%5.
2500 Central services6.	0.00								0	0	0.0%6.
2600 Operation & maintenance of plant7.	0.00								0	0	0.0%7.
2700 Student transportation8.	0.00								0	0	0.0%8.
2900 Other9.	0.00								0	0	0.0%9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)10.	0.00	0.00	0	0	0	0		0	0	0	0.0%10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction11.	0.00								0	0	0.0%11.
2000 Support services											
2100 Students12.	0.00								0	0	0.0%12.
2200 Instructional staff13.	0.00								0	0	0.0%13.
2300 General administration14.	0.00								0	0	0.0%14.
2400 School administration15.	0.00								0	0	0.0%15.
2500 Central services16.	0.00								0	0	0.0%16.
2600 Operation & maintenance of plant17.	0.00								0	0	0.0%17.
2700 Student transportation18.	0.00								0	0	0.0%18.
2900 Other19.	0.00								0	0	0.0%19.
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%20.

Instructions			President of the Governing Board					
1. Average daily membership:			Prior year		Budget year		4. Average teacher salaries (A.R.S. \$15-903.E)	
			2025 ADM	2026 ADM	2027 ADM		1. Average salary of all teachers employed in FY 2027 (budget year)	55,142
Attending			390.1096	375.7376	360.6076		2. Average salary of all teachers employed in FY 2026 (prior year)	55,142
2. Tax rates:			Prior FY		Est. Budget FY		3. Increase in average teacher salary from the prior year	0
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			4.2011		4.2094		4. Percentage increase	0%
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)			0.7447		0.7840		Comments on average salary calculation (optional):	
3. Budgeted expenditures and budget limits:			Budgeted		Budgeted			
			expenditures	carryforward	Budget limit			
Maintenance & Operation Fund			5,016,295	0	5,016,295			
Classroom Site Fund			717,053	0	717,053			
Unrestricted Capital Outlay Fund			266,568	0	266,568			

	Maintenance and Operation expenditures						
	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	1,320,830	1,231,664	108,615	108,615	1,429,445	1,340,279	-6.2%
2000 Support services							
2100 Students	239,429	191,915	19,868	19,868	259,297	211,783	-18.3%
2200 Instructional staff	199,257	149,257	44,065	44,065	243,322	193,322	-20.5%
2300, 2400, 2500 Administration	601,631	601,631	158,020	138,020	759,651	739,651	-2.6%
2600 Oper./maint. of plant	394,663	394,663	677,845	677,845	1,072,508	1,072,508	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	500	500	86,350	86,350	86,850	86,850	0.0%
610 School-sponsored cocurric. activities	32,143	32,143	9,725	9,725	41,868	41,868	0.0%
620 School-sponsored athletics	156,511	156,511	69,892	69,892	226,403	226,403	0.0%
630, 700, 800, 900 Other programs	20,268	20,268	0	0	20,268	20,268	0.0%
Regular education subsection subtotal	2,965,232	2,778,552	1,174,380	1,154,380	4,139,612	3,932,932	-5.0%
200 and 300 Special education							
1000 Instruction	389,761	389,761	1,316	1,316	391,077	391,077	0.0%
2000 Support services							
2100 Students	121,038	121,038	155,579	153,430	276,617	274,468	-0.8%
2200 Instructional staff	25,430	25,430	2,072	97	27,502	25,527	-7.2%
2300, 2400, 2500 Administration	0	0	1,058	0	1,058	0	-100.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
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	536,229	536,229	160,025	154,843	696,254	691,072	-0.7%
400 Pupil transportation	227,620	177,620	197,981	197,981	425,601	375,601	-11.7%
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	18,568	0	0	16,690	18,568	16,690	-10.1%
Budgeted expenditures	3,747,649	3,492,401	1,532,386	1,523,894	5,280,035	5,016,295	-5.0%
Maintained for spending after FY 2027 (budgeted carryforward)					0	0	
Total budget limit expenditures	3,747,649	3,492,401	1,532,386	1,523,894	5,280,035	5,016,295	-5.0%

Summary of School District Adopted Expenditure Budget (Concl'd)

Total expenditures by fund				
Fund	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,280,035	5,016,295	(263,740)	-5.0%
Instructional Improvement	127,907	65,000	(62,907)	-49.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,017,552	717,053	(300,499)	-29.5%
Federal Projects	567,000	382,572	(184,428)	-32.5%
State Projects	65,515	58,950	(6,565)	-10.0%
Unrestricted Capital Outlay	298,195	266,568	(31,627)	-10.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	187,225	182,998	(4,227)	-2.3%
Debt Service	0	0	0	0.0%
School Plant Fund	273	100	(173)	-63.4%
Auxiliary Operations	241,463	240,000	(1,463)	-0.6%
Bond Building	0	0	0	0.0%
Food Service	250,000	175,000	(75,000)	-30.0%
Other	830,076	439,771	(390,305)	-47.0%

CTD number	090202000
Version	Adopted

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	4,000	1,000
520 Community School	15,000	5,000
526 Extracurricular Activities Fees Tax Credit	61,000	60,000
530 Gifts and Donations	387,000	0
535 Career & Technical Education Projects	19,000	17,700
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	60,618	0
555 Textbooks	1,318	1,320
565 Litigation Recovery	37,800	33,000
570 Indirect Costs	22,000	15,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	10,100	10,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	60,000	80,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	77,623	141,751
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	0	0
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	74,617	75,000
Other	0	0
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9__	0	0
Total	830,076	439,771

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	647,577	647,577
Gifted education	0	0
Remedial education	0	0
ELL incremental costs	0	0
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	5,182	0
Career education (non-CTED)	0	0
Career technical education (CTED)	43,495	43,495
Total	696,254	691,072

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		3	3	1 to 120
Teachers		25	25	1 to 14
Other		4	4	1 to 90
Subtotal	0	32	32	1 to 11
Classified --				
Managers, supervisors, directors		2	2	1 to 180
Teachers aides		12	12	1 to 30
Other		22	22	1 to 16
Subtotal	0	36	36	1 to 10
Total	0	68	68	1 to 5
Special education --				
Teacher		2	2	1 to 30
Staff		10	10	1 to 6

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2027 Budgeted expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint career and technical education and vocational education center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	
Adjustments for FY 2026 expenditures				
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
a.	FY 2026 Total actual expenditures for programs above	\$		
b.	Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2026 final budget for small school adjustment	\$		
b.	FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)		0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	0	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)	\$		
Calculations for Truth in Taxation notice				
A.	Sum of lines 11, 12, and 13	\$	0	
B.1.	Current assessed value	\$		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$		(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	0	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$		(2)
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	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 not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue				
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter														
1. FY 2025 final ending fund balance	(187,517)	22,857	255,462	0	0	186,836	(549,834)	789,663	52,081	528,764	0	0	0	1,098,312
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.														
2. FY 2026 activity, year-to-date and estimated through June 30														
(a) FY 2026 revenues and other financing sources	5,504,726	312,454	46,705	0	0	0	537,883	395,866	215,847	259,287	0	0	0	7,272,768
(b) FY 2026 expenditures and other financing uses	5,317,209	304,215	145,507	0	0	5,044	176,126	1,020,178	313,712	689,541	0	0	0	7,971,532
3. Estimated FY 2026 ending fund balance	0	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	399,548
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	181,792	0	165,351	0	98,510	0	0	0	445,653
(c) Committed	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
(e) Unassigned	0	31,096	156,660	0	0	0	(188,077)	0	(45,784)	0	0	0	0	(46,105)
(f) Total (amount must agree to line 3 above)	0	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	399,548
4. FY 2026 estimated ending fund balance details and planned uses														
(a) Fund deficit	(207,000)	31,096	0	0	0	0	(188,077)	0	(45,784)	0	0	0	0	(409,765)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0					0
(c) Planned to be spent in FY 2027	0	0	156,660		0	0	0	165,351	0	98,510		0	0	420,521
(d) Maintained for spending after FY 2027	0	0	0		0	181,792	0	0	0	0	0	0	0	181,792
(e) Total (amount must agree to line 3 above)	(207,000)	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	192,548

B. Comments (optional)

The variables included in the fund balance report during the time of the proposed/adopted budget are estiamtes for FY26 as of May 2026. The general ledger will be closed out in October 2026 and the variables will be updated to actual at a later revision for FY27.