



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 6/25/2026
Adopted July 7, 2026
Revised

Date

District website link of posted budget www.prescottschool.com

Signed
Signed
Date

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 8, 2026
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

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Revenues and property taxation

Table with 2 columns: Description, Amount. Rows include Total budgeted revenues for fiscal year 2026 (\$47,500,000) and Estimated revenues by source for fiscal year 2027 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2026, Est. Budget FY 2027. Rows include Primary Tax Rate, 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 with 4 columns: Description, Budgeted expenditures, Budgeted carryforward, Budget limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, and Total aggregate school district budget limit.

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2027 (budget year), Average salary of all teachers employed in FY 2026 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

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	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		
	Expenditures										
100 Regular Education											
1000 Instruction	1.	157.84	157.84	7,200,000	3,085,000	93,500	117,000	19,000	11,317,041	10,514,500	-7.1%
2000 Support services											
2100 Students	2.	28.36	28.36	1,230,500	498,000	44,000	5,000	24,000	1,767,483	1,801,500	1.9%
2200 Instructional staff	3.	18.36	18.36	870,350	377,500	265,000	11,000	0	1,488,326	1,523,850	2.4%
2300 General administration	4.	4.50	4.50	406,450	137,500	105,000	4,000	17,400	671,779	670,350	-0.2%
2400 School administration	5.	20.70	20.70	1,377,000	494,000	5,300	2,600	6,000	1,835,154	1,884,900	2.7%
2500 Central services	6.	10.19	10.19	594,000	209,000	78,000	102,000	31,000	996,157	1,014,000	1.8%
2600 Operation & maintenance of plant	7.	14.50	14.50	624,000	281,000	2,510,000	950,000	5,200	4,987,883	4,370,200	-12.4%
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	31,400	17,100	0	0	0	101,729	48,500	-52.3%
610 School-sponsored cocurricular activities	10.	0.00	0.00	9,150	1,900	0	0	0	10,995	11,050	0.5%
620 School-sponsored athletics	11.	1.00	1.00	264,000	56,500	0	0	15,000	360,141	335,500	-6.8%
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	36,000	0	0	55,000	36,000	-34.5%
Regular education subsection subtotal (lines 1-13)	14.	255.45	255.45	12,606,850	5,157,500	3,136,800	1,191,600	117,600	23,591,688	22,210,350	-5.9%
200 and 300 Special education											
1000 Instruction	15.	79.02	79.02	2,522,648	1,192,606	0	1,000	0	4,156,614	3,716,254	-10.6%
2000 Support services											
2100 Students	16.	22.40	22.40	1,445,000	518,000	500	0	0	1,986,667	1,963,500	-1.2%
2200 Instructional staff	17.	4.00	4.00	252,000	82,000	11,200	225	400	342,860	345,825	0.9%
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	600	121	0	0	0	721	721	0.0%
2500 Central services	20.	0.00	0.00	0	0	4,900	0	0	4,516	4,900	8.5%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	700	0	0	763	700	-8.3%
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.	105.42	105.42	4,220,248	1,792,727	17,300	1,225	400	6,492,141	6,031,900	-7.1%
400 Pupil transportation	25.	28.25	28.25	1,104,429	550,034	300,000	250,000	0	2,263,475	2,204,463	-2.6%
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.	3.00	3.00	120,000	52,000	0	0	0	180,000	172,000	-4.4%
Budgeted expenditures (lines 14, and 24-29)	30.	392.12	392.12	18,051,527	7,552,261	3,454,100	1,442,825	118,000	32,527,304	30,618,713	-5.9%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								781,163	2,733,318	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	392.12	392.12	18,051,527	7,552,261	3,454,100	1,442,825	118,000	33,308,467	33,352,031	0.1%

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 Prescott Unified School District

County Yavapai

CTD number 130201000

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
5,700,000	5,710,000
75,000	65,000
0	
140,000	156,900
0	0
0	0
0	0
577,141	100,000
6,492,141	6,031,900

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

320,000	320,000
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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 91
 Staff-pupil 1 to 40

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	<u>57,000</u>
All funds - federal	<i>6330</i>	<u>0</u>

FY 2027 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) \$ -
 (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 2026	Budget FY 2027	
1000 Instruction	1.	2,736,000	557,820	0	0	0	0	3,250,260	3,293,820	1.3%
2100 Support services - students	2.	369,422	117,775	0	0	0	0	204,646	487,197	138.1%
2200 Support services - instructional staff	3.	125,000	25,475	0	25,000			175,475	175,475	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 operations	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.	3,230,422	701,070	0	25,000	0	0	3,630,381	3,956,492	9.0%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							677,414	832,086	
Total budget limit expenditures (lines 9-10)	11.	3,230,422	701,070	0	25,000	0	0	4,307,795	4,788,578	11.2%

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.	4,307,795
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	3,441,562
Unexpended budget balance (line 12 minus 13)	14.	866,233
Interest earned in the Classroom Site Fund in FY 2026	15.	101,996
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	3,820,349
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	0
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	4,788,578

(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	Expenditures	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 2026	Budget FY 2027	
1.	Unrestricted Capital Outlay override (1)	0	0	0	0	0	0	0	0	0	0.0%
2.	Unrestricted Capital Outlay Fund 610 (6)										
2.	1000 Instruction	0	550,000		300,000			0	700,000	850,000	21.4%
3.	2000 Support services										
3.	2100, 2200 Students and instructional staff	0	50,000	100,000	100,000			0	250,050	250,000	0.0%
4.	2300, 2400, 2500, 2900 Administration	0		60,000	50,000		0	0	85,000	110,000	29.4%
5.	2600 Operation & maintenance of plant	0		20,000	250,000		0	0	140,000	270,000	92.9%
6.	2700 Student transportation	0		50,000	300,000		0	0	380,000	350,000	-7.9%
7.	3000 Operation of noninstructional services (5)	0		0	0		0	0	0	0	0.0%
8.	4000 Facilities acquisition and construction	0		0	100,000		0	0	0	100,000	
9.	5000 Debt service					200,000	0		280,000	200,000	-28.6%
10.	Budgeted expenditures (lines 2-9)	0	600,000	230,000	1,100,000	200,000	0	0	1,835,050	2,130,000	16.1%
11.	Maintained for spending after FY 2027 (budgeted carryforward)								1,720,722	1,730,445	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	600,000	230,000	1,100,000	200,000	0	0	3,555,772	3,860,445	8.6%

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 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	350,000
6643 Instructional aids	100,000
673X Furniture and equipment	150,000
673X Vehicles	300,000
673X Tech hardware & software	300,000

(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))]

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.	1,835,050	2,130,000	0	0	0	0	44,000	1.	
Select object codes detail (1)										
6150 Classified salaries	2.	0	0	0	0	0	0	0	2.	
6200 Employee benefits	3.	0	0	0	0	0	0	0	3.	
6450 Construction services	4.	100,000	100,000	0	0	0	0	44,000	51,000	4.
6655 Short-term noninstructional software subscription	5.	250,000	230,000	0	0	0	0	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.	160,000	150,000	0	0	0	0	0	0	8.
673X Vehicles	9.	300,000	300,000	0	0	0	0	0	0	9.
673X Technology hardware & software	10.	150,000	300,000	0	0	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	280,000	200,000	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.	1,240,000	1,280,000	0	0	0	0	44,000	51,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	100,000	100,000	0				0	0	14.
New construction	15.	0	0	0				44,000	51,000	15.
Other	16.	1,140,000	1,180,000	0				0	0	16.
Total (lines 14-16, must equal line 13)	17.	1,240,000	1,280,000	0	0	0	0	44,000	51,000	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 2027 \$ -

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
9.65	9.65	647,725	650,000
0.65	0.65	211,319	215,000
0.39	0.39	485,402	485,000
0.00	0.00	0	0
0.00	0.00	10,048	11,000
0.17	0.17	16,719	17,000
0.00	0.00	0	0
11.69	11.69	1,002,161	1,005,000
0.14	0.14	30,000	30,000
0.00	0.00	0	0
0.00	0.00	0	0
0.50	0.50	130,000	130,000
0.69	0.69	51,169	52,000
0.00	0.00	980,000	980,000
0.00	0.00	408,000	410,000
0.00	0.00	0	0
0.00	0.00	300,000	300,000
0.00	0.00	0	0
5.96	5.96	1,869,604	1,900,000
0.00	0.00	0	0
29.84	29.84	6,142,147	6,185,000
0.09	0.09	25,120	26,000
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	60,000	60,000
0.00	0.00	0	0
5.00	5.00	450,000	455,000
5.09	5.09	535,120	541,000
34.93	34.93	6,677,267	6,726,000

	Prior FY	Budget FY
0	0	0
1,050,000	1,050,000	600,000
0	0	0
0	0	0
1,050,000	1,050,000	600,000

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 900

Internal Service Funds 950-989

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

	Prior FY	Budget FY
8,000	8,000	7,500
11,349	11,349	12,000
0	0	0
1,570,000	1,570,000	1,650,000
2,000,000	2,000,000	1,500,000
377,000	377,000	600,000
0	0	0
1,400,000	1,400,000	1,400,000
1,200,000	1,200,000	1,200,000
1,500,000	1,500,000	1,600,000
0	0	0
22	22	22
0	0	0
150,000	150,000	155,000
42	42	42
0	0	0
750,000	750,000	750,000
0	0	0
130,000	130,000	200,000
0	0	0
17,000	17,000	17,000
0	0	0
450,000	450,000	430,000
0	0	0
0	0	0
0	0	0
19,500	19,500	19,900
0	0	0
3,800,000	3,800,000	3,000,000
1,300,000	1,300,000	1,300,000
0	0	0
200,000	200,000	200,000
44,000	44,000	46,000

0	0	0
140,000	140,000	155,000
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 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)	\$ 29,132,364	\$ 29,132,364	\$ 0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$ 2,104,279		
(b) DAA adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,104,279	697,455	1,406,824
*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			
(b) Unrestricted Capital Outlay			
(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		29,760	
(b) Other Arizona districts		185,478	
(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)		3,062,024	
(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 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 2026, Ch. 126, §31)			
(a) State aid supplement		244,950	
(b) Onetime district additional assistance supplement			
(c) Onetime FRPL group B weight supplement			
11. FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 33,352,031	
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)			\$ 1,406,824

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

Instructions

**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)	\$ <u>3,555,772</u>
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)	\$ <u>3,555,772</u>
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$ <u>3,555,772</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>3,555,772</u>
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,377,292</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>2,178,480</u>
8. Interest earned in Fund 610 in FY 2026	\$ <u>275,141</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 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 12)	\$ <u>1,406,824</u>
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>3,860,445</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 2026	Budget FY 2027	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.24	0.24	9,000	3,000	0	0	0	11,349	12,000	5.7%
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	9,000	3,000	0	0	0	11,349	12,000	5.7%
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%

I certify that the budget of
adopted by the Governing Board on,
Brian Moore

Prescott Unified School District, Yavapai County for fiscal year 2027 was officially
July 7, 2026, and that the complete Adopted Expenditure Budget may be reviewed by contacting
at the District office, telephone 928-445-5400 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)	
	2025 ADM	2026 ADM	2027 ADM	1. Average salary of all teachers employed in FY 2027 (budget year)	64,620
Attending	3,521.2076	3,469.7218	3,470.0000	2. Average salary of all teachers employed in FY 2026 (prior year)	62,738
				3. Increase in average teacher salary from the prior year	1,882
				4. Percentage increase	3%
2. Tax rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.2438	2.1196		
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)		0.0664	0.0598		
3. Budgeted expenditures and budget limits:		Budgeted expenditures	Budgeted carryforward	Budget limit	
Maintenance & Operation Fund		30,618,713	2,733,318	33,352,031	
Classroom Site Fund		3,956,492	832,086	4,788,578	
Unrestricted Capital Outlay Fund		2,130,000	1,730,445	3,860,445	

	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	10,508,011	10,285,000	809,030	229,500	11,317,041	10,514,500	-7.1%
2000 Support services							
2100 Students	1,687,456	1,728,500	80,027	73,000	1,767,483	1,801,500	1.9%
2200 Instructional staff	1,205,411	1,247,850	282,915	276,000	1,488,326	1,523,850	2.4%
2300, 2400, 2500 Administration	3,129,518	3,217,950	373,572	351,300	3,503,090	3,569,250	1.9%
2600 Oper./maint. of plant	871,640	905,000	4,116,243	3,465,200	4,987,883	4,370,200	-12.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	96,440	48,500	5,289	0	101,729	48,500	-52.3%
610 School-sponsored cocurric. activities	10,995	11,050	0	0	10,995	11,050	0.5%
620 School-sponsored athletics	345,147	320,500	14,994	15,000	360,141	335,500	-6.8%
630, 700, 800, 900 Other programs	0	0	55,000	36,000	55,000	36,000	-34.5%
Regular education subsection subtotal	17,854,618	17,764,350	5,737,070	4,446,000	23,591,688	22,210,350	-5.9%
200 and 300 Special education							
1000 Instruction	4,154,441	3,715,254	2,173	1,000	4,156,614	3,716,254	-10.6%
2000 Support services							
2100 Students	1,978,579	1,963,000	8,088	500	1,986,667	1,963,500	-1.2%
2200 Instructional staff	331,303	334,000	11,557	11,825	342,860	345,825	0.9%
2300, 2400, 2500 Administration	721	721	4,516	4,900	5,237	5,621	7.3%
2600 Oper./maint. of plant	0	0	763	700	763	700	-8.3%
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	6,465,044	6,012,975	27,097	18,925	6,492,141	6,031,900	-7.1%
400 Pupil transportation	1,603,841	1,654,463	659,634	550,000	2,263,475	2,204,463	-2.6%
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	180,000	172,000	0	0	180,000	172,000	-4.4%
Budgeted expenditures	26,103,503	25,603,788	6,423,801	5,014,925	32,527,304	30,618,713	-5.9%
Maintained for spending after FY 2027 (budgeted carryforward)					781,163	2,733,318	
Total budget limit expenditures	26,103,503	25,603,788	6,423,801	5,014,925	33,308,467	33,352,031	0.1%

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	32,527,304	30,618,713	(1,908,591)	-5.9%
Instructional Improvement	1,050,000	600,000	(450,000)	-42.9%
English Language Learner	11,349	12,000	651	5.7%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,630,381	3,956,492	326,111	9.0%
Federal Projects	6,142,147	6,185,000	42,853	0.7%
State Projects	535,120	541,000	5,880	1.1%
Unrestricted Capital Outlay	1,835,050	2,130,000	294,950	16.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	44,000	0	(44,000)	-100.0%
Debt Service	1,300,000	1,300,000	0	0.0%
School Plant Fund	1,570,000	1,650,000	80,000	5.1%
Auxiliary Operations	1,400,000	1,400,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	2,000,000	1,500,000	(500,000)	-25.0%
Other	8,785,564	8,380,464	(405,100)	-4.6%

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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	8,000	7,500
515 Civic Center	377,000	600,000
520 Community School	0	0
526 Extracurricular Activities Fees Tax Credit	1,200,000	1,200,000
530 Gifts and Donations	1,500,000	1,600,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	22	22
545 School Opening	0	0
550 Insurance Proceeds	150,000	155,000
555 Textbooks	42	42
565 Litigation Recovery	0	0
570 Indirect Costs	750,000	750,000
575 Unemployment Insurance	0	0
580 Teacherage	130,000	200,000
585 Insurance Refund	0	0
590 Grants and Gifts to Teachers	17,000	17,000
595 Advertisement	0	0
596 Career Technical Education	450,000	430,000
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	19,500	19,900
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	3,800,000	3,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	200,000	200,000
Other 900	44,000	46,000
9 Self-Insurance	0	0
955 Intergovernmental Agreements	140,000	155,000
9 OPEB	0	0
9	0	0
Total	8,785,564	8,380,464

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	5,700,000	5,710,000
Gifted education	75,000	65,000
Remedial education	0	0
ELL incremental costs	140,000	156,900
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	577,141	100,000
Total	6,492,141	6,031,900

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 267
Teachers	1	198	199	1 to 17
Other	0	42	42	1 to 83
Subtotal	1	253	254	1 to 14
Classified --				
Managers, supervisors, directors	0	9	9	1 to 386
Teachers aides	0	62	62	1 to 56
Other	1	114	115	1 to 30
Subtotal	1	185	186	1 to 19
Total	2	438	440	1 to 8
Special education --				
Teacher	0	38	38	1 to 91
Staff	0	86	86	1 to 40

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			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	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	6,463,288	2,245,466	3,182,762	0	0	49,606	23,136	731,453	(129,851)	6,794,922	196,796	0	158,631	0	19,716,209
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 beginning fund balance adjustments:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) FY 2026 revenues and other financing sources	29,143,055	1,786,094	2,887,814	0	0	1,306	3,680,127	3,463,088	3,635,739	2,782,272	7,599	0	29,420	0	47,416,514
(c) FY 2026 expenditures and other financing uses	30,033,316	1,377,292	1,944,662	0	0	0	3,638,649	3,441,562	3,240,811	3,224,956	0	0	0	0	46,901,248
3. Estimated FY 2026 ending fund balance	5,573,027	2,654,268	4,125,914	0	0	50,912	64,614	752,979	265,077	6,352,238	204,395	0	188,051	0	20,231,475
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	1,546,060	0	0	50,911	44,995	752,979	481,871	6,352,238	204,395	0	0	0	9,433,449
(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	5,573,027	2,654,268	2,579,854	0	0	0	19,619	0	(216,794)	0	0	0	188,051	0	10,798,025
(f) Total (amount must agree to line 3 above)	5,573,027	2,654,268	4,125,914	0	0	50,911	64,614	752,979	265,077	6,352,238	204,395	0	188,051	0	20,231,474
4. FY 2026 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	2,597,381	0		0	0	0	0	0	0						2,597,381
(c) Planned to be spent in FY 2027	775,646	1,954,268	1,153,076	0	0	0	44,708	502,979	265,077	1,026,812		0	0	0	5,722,566
(d) Maintained for spending after FY 2027	2,200,000	700,000	2,972,838	0	0	50,911	19,906	250,000	0	5,325,426	204,395	0	188,051	0	11,911,527
(e) Total (amount must agree to line 3 above)	5,573,027	2,654,268	4,125,914	0	0	50,911	64,614	752,979	265,077	6,352,238	204,395	0	188,051	0	20,231,474

B. Comments (optional)
 FY26 Ending Fund Balance will be used first in FY27