

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 2025	Budget FY 2026		
100 Regular Education											
1000 Instruction	1.	16.00	16.00	773,766	294,045	0	5,500	4,000	1,280,485	1,077,311	-15.9% 1.
2000 Support Services											
2100 Students	2.	1.00	1.50	53,551	21,323	0	3,500	0	65,739	78,374	19.2% 2.
2200 Instructional Staff	3.	1.00	0.50	10,676	7,498	57,800	400	0	68,602	76,374	11.3% 3.
2300 General Administration	4.	1.30	1.10	128,754	40,459	21,000	800	1,500	221,609	192,513	-13.1% 4.
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0% 5.
2500 Central Services	6.	1.00	1.00	84,333	27,371	4,400	800	200	129,477	117,104	-9.6% 6.
2600 Operation & Maintenance of Plant	7.	1.00	1.00	38,154	18,297	124,980	55,000	0	239,971	236,431	-1.5% 7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0% 8.
3000 Operation of Noninstructional Services	9.	1.00	0.50	14,400	20,067	0	300	0	59,950	34,767	-42.0% 9.
610 School-Sponsored Cocurricular Activities	10.	6.00	0.20	5,000	983	0	0	0	11,992	5,983	-50.1% 10.
620 School-Sponsored Athletics	11.	5.00	0.10	2,525	496	0	0	0	5,996	3,021	-49.6% 11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0% 12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0% 13.
Regular Education Subsection Subtotal (lines 1-13)	14.	33.30	21.90	1,111,159	430,539	208,180	66,300	5,700	2,083,821	1,821,878	-12.6% 14.
200 and 300 Special Education											
1000 Instruction	15.	4.00	1.50	126,338	61,113	1,300	300	0	182,067	189,051	3.8% 15.
2000 Support Services											
2100 Students	16.	0.00	0.00			73,600			71,558	73,600	2.9% 16.
2200 Instructional Staff	17.	0.00	0.00						700	0	-100.0% 17.
2300 General Administration	18.	0.00	0.00						0	0	0.0% 18.
2400 School Administration	19.	0.00	0.00						0	0	0.0% 19.
2500 Central Services	20.	0.00	0.00						0	0	0.0% 20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0% 21.
2900 Other	22.	0.00	0.00						0	0	0.0% 22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0% 23.
Subtotal (lines 15-23)	24.	4.00	1.50	126,338	61,113	74,900	300	0	254,325	262,651	3.3% 24.
400 Pupil Transportation	25.	4.00	4.00	142,801	71,260	26,500	24,000	0	281,880	264,561	-6.1% 25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0% 26.
530 Dropout Prevention Programs	27.	0.00							0	0	0.0% 27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0% 28.
550 K-3 Reading Program	29.	0.00							10,709	0	-100.0% 29.
Budgeted expenditures (lines 14, and 24-29)	30.	41.30	27.40	1,380,298	562,912	309,580	90,600	5,700	2,630,735	2,349,090.00	-10.7% 30.
Maintained for spending after FY 2026 (budgeted carry/forward)	31.									83,095	31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	41.30	27.40	1,380,298	562,912	309,580	90,600	5,700	2,630,735	2,432,185	-7.5% 32.

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

Instructions
Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	254,325	262,651	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	254,325	262,651	9.

10. IEP required pupil transportation costs coded within Program 400

	0		0	10.
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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 0
Staff-Pupil 1 to 0

Expenditures budgeted for audit services
M&O Fund - Nonfederal 6350 15,500
All Funds - Federal 6330 0

FY 2026 Performance Pay (A.R.S. Section 15-920)
Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

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) \$ 34,767
(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 benefis 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
									Prior FY 2025	Budget FY 2026	
1000 Instruction		1.									
2100 Support services - students		2.	177,696		0	0	0	0	211,567	212,613	0.5%
2200 Support services - instructional staff		3.		34,917					0	0	0.0%
2300 Support services - general administration		4.							0	0	0.0%
2500 Central services		5.							0	0	0.0%
3300 Community services Oeations		6.	4,000						0	4,786	
4000 Facilities acquisition and construction		7.		786					0	0	
5000 Debt service		8.							0	0	
Budgeted expenditures (lines 1-8)		9.	181,696	35,703	0	0	0	0	211,567	217,399	2.8%
Maintained for spending after FY 2026 (budgeted carryforward)		10.								8,539	
Total budget limit expenditures (lines 10-11)		11.	181,696	35,703	0	0	0	0	211,567	225,938	6.8%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	211,567
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	139,101
Unexpended Budget Balance (line 12 minus 13)	14.	72,466
Interest earned in the Classroom Site Fund in FY 2025	15.	984
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	152,488
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	0
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	225,938

(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

Fund 610 (UCO)												
Instructions	Expenditures			Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4)	All other object codes (excluding 6900)	Totals		% Increase/Decrease
										Prior FY	Budget FY	
Unrestricted Capital Outlay Override (1)		1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction		2.	0	12,000		10,000			0	18,093	22,000	21.6%
2000 Support Services												
2100, 2200 Students and Instructional Staff		3.	0	0	1,300	17,200			0	7,906	18,500	134.0%
2300, 2400, 2500, 2900 Administration		4.	0		0	17,000			0	23,724	17,000	-28.3%
2600 Operation & Maintenance of Plant		5.	0		0	24,500			0	59,840	24,500	-59.1%
2700 Student Transportation		6.	0		0	0			0	12,691	0	-100.0%
3000 Operation of Noninstructional Services (5)		7.	0		0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction		8.	0		0	0			0	89,000	0	-100.0%
5000 Debt Service		9.								0	0	0.0%
Budgeted expenditures (lines 2-9)		10.	0	12,000	1,300	68,700	0	0	0	211,254	82,000	-61.2%
Maintained for spending after FY 2026 (budgeted carryforward)		11.									17,603	
Total budget limit expenditures (lines 10-11)		12.	0	12,000	1,300	68,700	0	0	0	211,254	99,603	-52.9%
(Cannot exceed page 8, line 12)												

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											
6643 Instructional Aids											
673X Furniture and Equipment											
673X Vehicles											
673X Tech Hardware & Software											
(3) Includes principal on Capital Equity Fund loans of											
(4) Includes interest on Capital Equity Fund loans 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
Total Fund Expenditures	1.	211,254	82,000	0	0		0	
Select Object Codes Detail (1)	2.	0		0	0		0	
6150 Classified Salaries	3.	0		0	0		0	
6200 Employee Benefits	4.	0		0	0		0	
6450 Construction Services	5.							
6655 Short-term Noninstructional Software Subscription	6.	0		0	0		0	
6710 Land and Improvements	7.	0		0	0		0	
6720 Buildings and Improvements	8.	46,400	51,700	0	0		0	
673X Furniture and Equipment	9.	0	0	0	0		0	
673X Vehicles	10.	0	17,000	0	0		0	
673X Technology Hardware & Software	11.	0	0	0	0		0	
6831, 6832, 6833 Redemption of Principal	12.	0		0	0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	13.	46,400	68,700	0	0	0	0	0
Total (lines 2-12)								
Total amounts reported on lines 2-12 above for:								
Renovation	14.	0	0				0	
New Construction	15.	46,400	0		0		0	
Other	16.	0	68,700		0		0	
Total (lines 14-16, must equal line 13)	17.	46,400	68,700	0	0	0	0	0

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 \$ -

Calculation of FY 2026 General Budget Limit

(A.R.S. §15-947.C)

Instructions		A.	B.
		Maintenance and Operation	Unrestricted Capital Outlay
*1	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 1,428,300	\$ 0
*2	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 79,197	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 79,197	79,197
*3	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949) if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
	(a) Maintenance and Operation		
	(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)	849,537	
	(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 Carryforward, line 13(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)	154,348	
	(b) 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 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §§3)		
	* Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
	* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)	0	
	* (g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
	* (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 2025, Ch. 233, §31)		
	(a) State aid supplement		
	(b) Onetime district additional assistance supplement		
	(c) Onetime FRPL group B weight supplement		
11.	FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$ 2,432,185	
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)		\$ 79,197

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

Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$	211,254
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 2025 Capital Expenditures (line 1 + 2)	\$	211,254
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$	211,254
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	211,254
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	190,848
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	20,406
8. Interest Earned in Fund 610 in FY 2025	\$	
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	79,197
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	99,603
(1) The amount budgeted on page 4, line 12 cannot exceed this amount.		