District Name Young Public School District #5 **County** Gila **Instructions** **CTD number** 040305000

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

	Date
Proposed	June 8, 2026
Adopted	July 13, 2026
Revised	

District website link of posted budget https://www.youngschool.org/business-services

Signed	Signed
	Carol Wilkerson-Nix
	Sara Bunce
Dean Bell	Dean Bell
Joy Turner	Joy Turner
Julee Recker	Julia Recker

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 14, 2026.
Date

Chad Knippen
Superintendent signature

Business Manager signature

Dr. Chad Knippen
Superintendent name (typed name)

Eugene Park, CPA
Business Manager name (typed name)

District contact employee: Dr. Chad Knippen

Telephone: (928) 462-3244 Email: cknippen@youngschool.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 580,000
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$	100,000
Intermediate	2000	$	10,000
State	3000	$	220,000
Federal	4000	$	250,000
TOTAL		$	580,000

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:	5.8995	6.4299
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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)	$ 1,700,389	$ 150,000	$ 1,850,389
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 80,739	$ 0	$ 80,739
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 385,214
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 2,316,342

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 61,074
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 59,295
3. Increase in average teacher salary from the prior year	$ 1,779
4. Percentage increase	3%

☐ Check this box if your district has no teachers (transporting districts and some CTEDs).

Comments on average salary calculation (optional): The District approved 3% raises for FY27.

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Fund 001 (M&O) Maintenance and Operation (M&O) Fund

Instructions **Expenditures**		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	6.75	6.00	446,061	127,783	4,658	3,175	0	589,498	581,677	-1.3%	1.
2000 Support services												
2100 Students	2.	1.00	1.00	47,568	22,374	0	8,393	0	56,000	78,335	39.9%	2.
2200 Instructional staff	3.	0.50	0.00	1,632	593	219	551	0	3,600	2,995	-16.8%	3.
2300 General administration	4.	1.00	1.00	158,435	50,666	103,842	1,279	1,846	229,200	316,068	37.9%	4.
2400 School administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%	5.
2500 Central services	6.	2.00	1.00	119,433	58,034	112,172	1,303	24,390	238,000	315,332	32.5%	6.
2600 Operation & maintenance of plant	7.	2.50	1.60	63,280	27,214	32,912	75,562	406	170,000	199,374	17.3%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00						0	0	0.0%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00						0	0	0.0%	10.
620 School-sponsored athletics	11.	0.00	0.00						0	0	0.0%	11.
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	13.75	10.60	836,409	286,664	253,803	90,263	26,642	1,286,298	1,493,781	16.1%	14.
200 and 300 Special education												
1000 Instruction	15.	4.08	3.55	125,762	43,649	0	0		236,285	169,411	-28.3%	15.
2000 Support services												
2100 Students	16.	0.20	0.20	12,318	6,216	2,692	76		39,680	21,302	-46.3%	16.
2200 Instructional staff	17.	0.00	0.00						1,300	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	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	4.28	3.75	138,080	49,865	2,692	76	0	277,265	190,713	-31.2%	24.
400 Pupil transportation	25.	0.90	0.40	8,418	1,945	0	2,309	0	15,500	12,672	-18.2%	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	0.00						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	0.00	2,578	645				3,151	3,223	2.3%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	18.93	14.75	985,485	339,119	256,495	92,648	26,642	1,582,214	1,700,389	7.5%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								121,160	150,000		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	18.93	14.75	985,485	339,119	256,495	92,648	26,642	1,703,374	1,850,389	8.6%	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.

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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	265,586	178,667	1.
2. Gifted education	0	0	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	11,679	12,046	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	0	8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	277,265	190,713	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 9

Staff-pupil 1 to 2

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	20,500
All funds - federal	*6330*	5,500

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) $ -

(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)]

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Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	67,710	16,928					100,084	84,638	-15.4%	1.
2100 Support services - students	2.							0	0	0.0%	2.
2200 Support services - instructional staff	3.							0	0	0.0%	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.	67,710	16,928	0	0	0	0	100,084	84,638	-15.4%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							0	0		10.
Total budget limit expenditures (lines 10-11)	11.	67,710	16,928	0	0	0	0	100,084	84,638	-15.4%	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.	100,084
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	85,373
Unexpended budget balance (line 12 minus 13)	14.	14,711
Interest earned in the Classroom Site Fund in FY 2026	15.	2,649
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	67,278
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.	84,638

(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.

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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 Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		12,891						31,010	12,891	-58.4%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.			16,848					8,000	16,848	110.6%	3.
2300, 2400, 2500, 2900 Administration	4.			48,373				351	25,500	48,724	91.1%	4.
2600 Operation & maintenance of plant	5.				2,276				1,000	2,276	127.6%	5.
2700 Student transportation	6.								0	0	0.0%	6.
3000 Operation of noninstructional services (5)	7.								0	0	0.0%	7.
4000 Facilities acquisition and construction	8.								0	0	0.0%	8.
5000 Debt service	9.								0	0	0.0%	9.
Budgeted expenditures (lines 2-9)	10.	0	12,891	65,221	2,276	0	0	351	65,510	80,739	23.2%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								16,916	0		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	12,891	65,221	2,276	0	0	351	82,426	80,739	-2.0%	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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	
6642 Textbooks	461
6643 Instructional aids	12,430
673X Furniture and equipment	
673X Vehicles	
673X Tech hardware & software	2,276

(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 ______.

(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)] $ -

(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. $ 1,161

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Other funds—required capital expenditure detail [(A.R.S. §15-904.(B)]

Instructions		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
Expenditures		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	65,510	80,739	0		0		0		1.
Select object codes detail (1)										
6150 Classified salaries	2.	0		0		0		0		2.
6200 Employee benefits	3.	0		0		0		0		3.
6450 Construction services	4.	0		0		0		0		4.
6655 Short-term noninstructional software subscription	5.	0		0		0		0		5.
6710 Land and improvements	6.	0		0		0		0		6.
6720 Buildings and improvements	7.	0		0		0		0		7.
673X Furniture and equipment	8.	0	0	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology hardware & software	10.	1,000	2,276	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0	0	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	0		0		0		12.
Total (lines 2-12)	13.	1,000	2,276	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	0	0				0		14.
New construction	15.	0	0	0		0		0		15.
Other	16.	1,000	2,276	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	1,000	2,276	0	0	0	0	0	0	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 ____________

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Special projects

Instructions

		FTE		Total all functions		
Federal projects FTE & expenditures		Prior FY	Budget FY	Prior FY	Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	1.00	0.25	54,437	30,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	10,673	3,000	2.
3.	160 ESEA Title IV - 21st Century Schools	0.20	0.00	13,980	10,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	0	0	5.
6.	200 ESEA Title VII - Indian Education	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	0.07	1.00	19,332	18,000	8.
9.	230 Johnson-O'Malley	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	50	0	12.
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	0.00	0.00	450	450	14.
15.	349 National Forest Fees	1.00	2.00	305,000	305,000	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	18,764	18,764	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	0.00	0.00	27,050	0	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	2.27	3.25	449,736	385,214	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.00	0.00	0	0	22.
23.	410 Early Childhood Block Grant	0.00	0.00	0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00	0.00	0	0	24.
25.	425 Adult basic education	0.00	0.00	0	0	25.
26.	430 Chemical abuse prevention programs	0.00	0.00	0	0	26.
27.	435 Academic contests	0.00	0.00	0	0	27.
28.	450 Gifted education	0.00	0.00	0	0	28.
29.	456 College credit exam incentives	0.00	0.00	0	0	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	0.00	0.00	9,520	9,520	31.
32.	Total State project funds (lines 22-31)	0.00	0.00	9,520	9,520	32.
33.	Total special projects (lines 21 and 32)	2.27	3.25	459,256	394,734	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	0	0	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	34,000	34,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	34,000	34,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	3,234	3,234	1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	70,000	70,000	4.
5.	510	Food Service	61,000	60,000	5.
6.	515	Civic Center	0	1,231	6.
7.	520	Community School	40,200	41,000	7.
8.	525	Auxiliary Operations	300	300	8.
9.	526	Extracurricular Activities Fees Tax Credit	53,000	53,000	9.
10.	530	Gifts and Donations	21,000	21,000	10.
11.	535	Career & Technical Education Projects	0	0	11.
12.	540	Fingerprint	0	0	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	500	500	14.
15.	555	Textbooks	0	0	15.
16.	565	Litigation Recovery	100	100	16.
17.	570	Indirect Costs	28,000	28,000	17.
18.	575	Unemployment Insurance	4,000	4,000	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	47,000	25,000	20.
21.	590	Grants and Gifts to Teachers	1,300	1,300	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	0	0	23.
24.	597	Arizona Industry Credentials Incentive	0	0	24
25.	639	Impact Aid Revenue Bond Building	0	0	25.
26.	650	Gifts and Donations-Capital	2,000	2,000	26.
27.	660	Condemnation	0	0	27.
28.	665	Energy and Water Savings	1,000	1,000	28.
29.	686	Emergency Deficiencies Correction	0	300	29.
30.	691	Building Renewal Grant	3,510	3,510	30.
31.	700	Debt Service	0	0	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	60,000	60,000	33.
34.	Other	________Fund 080________	650	650	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	3,000	3,000	2.
3.	9__	OPEB	0	0	3.
4.	9___	____________________	0	0	4.

(1) From supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes $ -

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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)	$ 665,598	$ 665,598	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 36,713		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 36,713		36,713
*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 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)		881,417	
*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 carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
* (b)	Budget balance carryforward (from Calculations page, Calculation of M&O Fund budget balance carryforward, line 13) (A.R.S. §15-943.01)		303,374	
(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.	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)		$ 1,850,389	
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)			$ 36,713

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

District name Young Public School District #5 **County** Gila **CTD number** 040305000

Instructions **Version** Adopted

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)	$ 82,426
2.	Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	$ 0
3.	Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	$ 82,426
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 82,426
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 82,426
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 40,000
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 42,426
8.	Interest earned in Fund 610 in FY 2026	$ 1,600
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)	$ 36,713
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 80,739

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

District name Young Public School District #5 **County** Gila **CTD number** 040305000 **Version** Adopted

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 Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional staff	3.	0.00								0	0	0.0%	3.
2300 General administration	4.	0.00								0	0	0.0%	4.
2400 School administration	5.	0.00								0	0	0.0%	5.
2500 Central services	6.	0.00								0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%	7.
2700 Student transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	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 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional staff	13.	0.00								0	0	0.0%	13.
2300 General administration	14.	0.00								0	0	0.0%	14.
2400 School administration	15.	0.00								0	0	0.0%	15.
2500 Central services	16.	0.00								0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%	17.
2700 Student transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	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.

Summary of School District Adopted Expenditure Budget

CTD number 040305000
Version Adopted

I certify that the budget of **Young Public School** District, **Gila** County for fiscal year 2027 was officially adopted by the Governing Board on, **July 13, 2026**, and that the complete Adopted Expenditure Budget may be reviewed by contacting **Dr. Chad Knippen** at the District office, telephone **(928) 462-3244** during normal business hours.

Instructions

President of the Governing Board

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	39.7446	48.4300	48.4300

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	5.8995	6.4299
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	0.0000	0.0000

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	1,700,389	150,000	1,850,389
Classroom Site Fund	84,638	0	84,638
Unrestricted Capital Outlay Fund	80,739	0	80,739

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

1. Average salary of all teachers employed in FY 2027 (budget year)	61,074
2. Average salary of all teachers employed in FY 2026 (prior year)	59,295
3. Increase in average teacher salary from the prior year	1,779
4. Percentage increase	3%

Comments on average salary calculation (optional): The District approved 3% raises for FY27.

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	582,498	573,844	7,000	7,833	589,498	581,677	-1.3%
2000 Support services							
2100 Students	50,000	69,942	6,000	8,393	56,000	78,335	39.9%
2200 Instructional staff	2,600	2,225	1,000	770	3,600	2,995	-16.8%
2300, 2400, 2500 Administration	264,500	386,568	202,700	244,832	467,200	631,400	35.1%
2600 Oper./maint. of plant	63,500	90,494	106,500	108,880	170,000	199,374	17.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	963,098	1,123,073	323,200	370,708	1,286,298	1,493,781	16.1%
200 and 300 Special education							
1000 Instruction	236,213	169,411	72	0	236,285	169,411	-28.3%
2000 Support services							
2100 Students	26,179	18,534	13,501	2,768	39,680	21,302	-46.3%
2200 Instructional staff	0	0	1,300	0	1,300	0	-100.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
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	262,392	187,945	14,873	2,768	277,265	190,713	-31.2%
400 Pupil transportation	11,500	10,363	4,000	2,309	15,500	12,672	-18.2%
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	3,151	3,223	0	0	3,151	3,223	2.3%
Budgeted expenditures	1,240,141	1,324,604	342,073	375,785	1,582,214	1,700,389	7.5%
Maintained for spending after FY 2027 (budgeted carryforward)					121,160	150,000	
Total budget limit expenditures	1,240,141	1,324,604	342,073	375,785	1,703,374	1,850,389	8.6%

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

CTD number 040305000
Version Adopted

Total expenditures by fund

Fund	Budgeted expenditures Prior FY	Budgeted expenditures Budget FY	$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
Maintenance & Operation	1,582,214	1,700,389	118,175	7.5%
Instructional Improvement	34,000	34,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	100,084	84,638	(15,446)	-15.4%
Federal Projects	449,736	385,214	(64,522)	-14.3%
State Projects	9,520	9,520	0	0.0%
Unrestricted Capital Outlay	65,510	80,739	15,229	23.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	70,000	70,000	0	0.0%
Auxiliary Operations	300	300	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	61,000	60,000	(1,000)	-1.6%
Other	268,494	248,825	(19,669)	-7.3%

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	265,586	178,667
Gifted education	0	0
Remedial education	0	0
ELL incremental costs	11,679	12,046
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	0	0
Total	277,265	190,713

Proposed staffing summary

Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		1	1	1 to 48
Teachers		5	5	1 to 10
Other			0	1 to
Subtotal	0	6	6	1 to 8
Classified --				
Managers, supervisors, directors			0	1 to
Teachers aides		3	3	1 to 16
Other		6	6	1 to 8
Subtotal	0	9	9	1 to 5
Total	0	15	15	1 to 3
Special education --				
Teacher		2	2	1 to 9
Staff		1	1	1 to 2

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	3,234	3,234
515 Civic Center	0	1,231
520 Community School	40,200	41,000
526 Extracurricular Activities Fees Tax Credit	53,000	53,000
530 Gifts and Donations	21,000	21,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	500	500
555 Textbooks	0	0
565 Litigation Recovery	100	100
570 Indirect Costs	28,000	28,000
575 Unemployment Insurance	4,000	4,000
580 Teacherage	0	0
585 Insurance Refund	47,000	25,000
590 Grants and Gifts to Teachers	1,300	1,300
595 Advertisement	0	0
596 Career Technical Education	0	0
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	2,000	2,000
660 Condemnation	0	0
665 Energy and Water Savings	1,000	1,000
686 Emergency Deficiencies Correction	0	300
691 Building Renewal Grant	3,510	3,510
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	60,000	60,000
Other ________Fund 080________	650	650
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	3,000	3,000
9__ OPEB	0	0
9___ ____________________	0	0
Total	268,494	248,825

District name Young Public School District #5 **CTD number** 040305000

Instructions **Version** Adopted

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

			Primary property tax rate related to budgeted expenditures
1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)	$ 881,417	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2027 TNT base limit	$ 881,417	
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)	$ 881,417	
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) $ 881,417		
	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.)	$ 881,417	
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	$ 881,417	
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.

District name Young Public School District #5 CTD number 040305000

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							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter	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	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. **FY 2025 final ending fund balance**	(324,154)	32,283	332,441	0	0	0	5,224	(7,942)	11,064	190,148	0	0	0	0	239,064
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	1,158,532	51,000	110,000	0	0	0	10,000	52,660	55,000	75,000	0	0	0	0	1,512,192
(b) FY 2026 expenditures and other financing uses	1,356,567	35,415	91,712	0	0	0	0	83,373	89,936	91,213	0	0	0	0	1,748,216
3. **Estimated FY 2026 ending fund balance**	(522,189)	47,868	350,729	0	0	0	15,224	(38,655)	(23,872)	173,935	0	0	0	0	3,040
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	15,224	0	0	173,935	0	0	0	0	189,159
(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	(522,189)	47,868	350,729	0	0	0	0	(38,655)	(23,872)	0	0	0	0	0	(186,119)
(f) Total (amount must agree to line 3 above)	(522,189)	47,868	350,729	0	0	0	15,224	(38,655)	(23,872)	173,935	0	0	0	0	3,040
4. **FY 2026 estimated ending fund balance details and planned uses**															
(a) Fund deficit	(522,189)	0	0	0	0	0	0	(38,655)	(23,872)	0	0	0	0	0	(584,716)
(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	47,868	140,000	0	0	0	15,224	0	0	100,000		0	0	0	303,092
(d) Maintained for spending after FY 2027	0	0	210,729	0	0	0	0	0	0	73,935	0	0	0	0	284,664
(e) Total (amount must agree to line 3 above)	(522,189)	47,868	350,729	0	0	0	15,224	(38,655)	(23,872)	173,935	0	0	0	0	3,040

B. Comments (optional)

n/a