

Charter school Heritage Elementary School
Charter name
d.b.a. (as applicable)

FY 2026

State of Arizona

Charter School Annual Budget

Adopted _____

Version

Charter website link of posted budget <https://hesarizona.org/glendale-charter-school/about/public>

By the Governing Board

We hereby certify that the budget for the school year 2026 was

Proposed June 26, 2025

Adopted July 8, 2025

Revised _____
Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

County Maricopa CTDS number 078985000

1. Total budgeted revenues for fiscal year 2025 \$ 9,149,603

2. **Estimated revenues by source for fiscal year 2026**

Local	1000	\$	<u>341,313</u>
Intermediate	2000	\$	
State	3000	\$	<u>8,379,473</u>
Federal	4000	\$	<u>1,124,245</u>
TOTAL		\$	<u>9,845,031</u>

Charter school contact employee: William Rubasch
Telephone: 520-721-4205 Email: wrubasch@arizonacharterschool

The FY 2026 budget file for the version described at left will be uploaded through the
School Finance Budget System on ADE's website by July 10, 2025
Type the date as MM/DD/YYYY

School official signature

School official signature

William Rubasch
School official (typed name)

Jacqueline Trujillo
School official (typed name)

Average teacher salary (A.R.S. §15-189.05)

☐ Check box if the school is new and will begin operations in FY 2026.

1. Average salary of all teachers employed in budget year 2026	\$	<u>49,855</u>
2. Average salary of all teachers employed in prior year 2025	\$	<u>47,934</u>
3. Increase in average teacher salary from the prior year 2025	\$	<u>1,921</u>
4. Percentage increase		<u>4.0%</u>

Comments on average salary calculation (optional):

Charter school	Heritage Elementary School	County		Maricopa		CTDS number		078985000	
						Totals			
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Prior year 2025	Budget year 2026	% Increase/ decrease
1000 Schoolwide Project and 1500-1999 Other Special Projects									
100 Regular education									
1000 Instruction	1.	2,046,158	345,187	137,593	67,029	38,573	2,598,935	2,634,540	1.4%
Support services									
2100 Students	2.	244,453	41,239	11,619	1,913	2,880	299,339	302,104	0.9%
2200 Instruction	3.	0	0	38,360	478	1,543	39,922	40,381	1.1%
2300 General administration	4.	0	0	10,303	14,611	7,715	32,237	32,629	1.2%
2400 School administration	5.	215,182	36,301	94,484	5,887	3,343	351,266	355,197	1.1%
2500 Central services	6.	10,030	1,692	1,212,799	12,220	14,246	951,718	1,250,987	31.4%
2600 Operation & maintenance of plant	7.	92,250	15,563	612,646	251,229	3,909	543,060	975,597	79.6%
2900 Other support services	8.	0	0	0	0	0	0	0	
3000 Operation of noninstructional services	9.	0	0	0	39,407	0	38,955	39,407	1.2%
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0	
5000 Debt service	11.	0	0	0	0	840,730	767,500	840,730	9.5%
610 School-sponsored cocurricular activities	12.		0	0	0	0	0	0	
620 School-sponsored athletics	13.		0	0	0	0	0	0	
630, 700, 800, 900 Other programs	14.		0	0	0	0	0	0	
Subtotal (lines 1-14)	15.	2,608,073	439,982	2,117,804	392,774	912,939	5,622,932	6,471,572	15.1%
200 Special education									
1000 Instruction	16.	119,508	21,811	8,232	266	0	145,246	149,817	3.1%
Support services									
2100 Students	17.	56,086	10,236	28,131	1,535	0	93,553	95,988	2.6%
2200 Instruction	18.	0	0	1,754	1,280	0	2,999	3,034	1.2%
2300 General administration	19.	37,601	6,862	797	0	0	43,843	45,260	3.2%
2400 School administration	20.	0	0	0	0	0	0	0	
2500 Central services	21.	0	0	0	0	0	0	0	
2600 Operation & maintenance of plant	22.	0	0	0	0	0	0	0	
2900 Other support services	23.	0	0	0	0	0	0	0	
3000 Operation of noninstructional services	24.	0	0	0	0	0	0	0	
4000 Facilities acquisition & construction	25.	0	0	0	0	0	0	0	
5000 Debt service	26.	0	0	0	0	0	0	0	
Subtotal (lines 16-26)	27.	213,195	38,909	38,914	3,081	0	285,641	294,099	3.0%
400 Pupil transportation	28.	0	0	850,740	0	0	657,204	850,740	29.4%
530 Dropout prevention programs	29.	0	0	0	0	0	0	0	
540 Joint career & technical ed. & vocational ed. center	30.	0	0	0	0	0	0	0	
550 K-3 Reading	31.	55,000	6,159	0	0	0	61,158	61,159	0.0%
Subtotal (lines 15 and 27-31)	32.	2,876,268	485,050	3,007,458	395,855	912,939	6,626,935	7,677,570	15.9%
1010 Classroom Site Project (from page 3, line 6)	33.	740,000	69,230	0	0		729,060	809,230	11.0%
1020 Instructional Improvement Project (from page 2, line 5)	34.						34,138	66,829	95.8%
1071 English Language Learner Project (from page 4, line 11)	35.	10,620	0	0	0	0	14,250	10,620	-25.5%
1072 Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0	
1100-1499 Federal and State projects (from page 2, line 32)	37.						1,113,220	1,108,930	-0.4%
Total (lines 32-37)	38.	3,626,888	554,280	3,007,458	395,855	912,939	8,517,603	9,673,179	13.6%

Charter school Heritage Elementary SchoolCounty MaricopaCTDS number 078985000**Federal and State projects****1100-1399 Federal projects**

	Prior year 2025	Budget year 2026	
1. 1100-1130 ESEA Title I-Helping Disadvantaged Childrer	395,000	385,544	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	17,620	18,471	2.
3. 1160 ESEA Title IV-21st Century Schools	10,000	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	19,875	11,000	5.
6. 1200 ESEA Title VII-Indian Education	0	0	6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0	0	7.
8. 1220 IDEA, Part B	130,725	140,655	8.
9. 1230 Johnson-O'Malley	0	0	9.
10. 1240 Workforce Investment Act	0	0	10.
11. 1250 AEA-Adult Education	0	0	11.
12. 1260-1270 Vocational Education-Basic Grants	0	0	12.
13. 1280 ESEA Title X-Homeless Education	0	0	13.
14. 1290 Medicaid Reimbursement	0	0	14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0	0	15.
16. 13__ Impact Aid	0	0	16.
17. 1310-1399 Other Federal Projects	540,000	553,260	17.
18. Total federal projects (lines 1-17)	1,113,220	1,108,930	18.
1400-1499 State projects			
19. 1400 Vocational Education	0	0	19.
20. 1410 Early Childhood Block Grant	0	0	20.
21. 1420 Extended School Year-Pupils with Disabilities	0	0	21.
22. 1425 Adult Basic Education	0	0	22.
23. 1430 Chemical Abuse Prevention Programs	0	0	23.
24. 1435 Academic Contests	0	0	24.
25. 1450 Gifted Education	0	0	25.
26. 1456 College Credit Exam Incentives	0	0	26.
27. 1460 Environmental Special Plate	0	0	27.
28. 1465 Charter School Stimulus Fund	0	0	28.
29. 14__ Arizona Industry Credentials Incentive	0	0	29.
30. Other State Projects	0	0	30.
31. Total State projects (lines 19-30)	0	0	31.
32. Total federal and State projects (lines 18 and 31)	1,113,220	1,108,930	32.

Capital acquisitions

	Prior year 2025	Budget year 2026	
1. 0181 Intangible assets	0	0	1.
2. 0191 Land and land improvements	0	0	2.
3. 0192 Site improvements	0	0	3.
4. 0194 Buildings and building improvements	190,000	200,000	4.
5. 0196 Equipment	0	0	5.
6. 0198 Construction in progress	0	0	6.
7. Total capital acquisitions (lines 1-6)	190,000	200,000	7.
8. Total capital acquisitions, if any, budgeted on lines 1-6 above	0	0	8.

Special education programs by type

	Program 200 prior year 2025	Program 200 budget year 2026	
1. Total all disability classifications	285,641	294,099	1.
2. Gifted education	0	0	2.
3. ELL incremental costs	0	0	3.
4. ELL compensatory instruction	0	0	4.
5. Remedial education	0	0	5.
6. Vocational and technical ed.	0	0	6.
7. Career education	0	0	7.
8. Total (lines 1-7)	285,641	294,099	8.
9. Expenses budgeted for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP	0	0	9.

Instructional Improvement Project

Indicate amounts budgeted in Project 1020 for the following:

	Prior year 2025	Budget year 2026	
1. Teacher compensation increases	34,138	66,829	1.
2. Class size reduction	0	0	2.
3. Dropout prevention programs	0	0	3.
4. Instructional improvement programs	0	0	4.
5. Total Instructional Improvement (lines 1-4)	34,138	66,829	5.

**Proposed ratios for
special education**

Teacher-pupil	1 to	16.5
Staff-pupil	1 to	9.6

Selected expenses by type

(Must be included on page 1)

Audit services	17,500
Classroom instruction	4,269,394

**State equalization assistance budgeted
for food service expenses**

Enter the amount of State equalization assistance budgeted for food service, function 3100:

39,407

Debt service

Interest 6850

840,730

Redemption of principal

390,000

Charter school Heritage Elementary School

County Maricopa

CTDS number 078985000

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ decrease
						Prior year 2025	Budget year 2026	
Classroom Site Project 1010								
1000 Instruction	1.	740,000	69,230			729,060	809,230	11.0%
2100 Support services—students	2.					0	0	
2200 Support services—instruction	3.					0	0	
2300 Support services—general administration	4.					0	0	
3300 Community services operations	5.					0	0	
Total Classroom Site Project (lines 1-5)	6.	740,000	69,230	0	0	729,060	809,230	11.0%

Classroom Site Project 1010 budgeted property payments
Property disbursements
Interest 6850
Redemption of principal

0
0
0

Charter School Heritage Elementary SchoolCounty MaricopaCTDS number 078985000

Expenses		Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
		Prior year	Budget year						Prior year 2025	Budget year 2026	
English Language Learner Project - 1071											
260 Special education—ELL incremental costs											
1000 Instruction	1.	0.25	0.25	10,620					14,250	10,620	-25.5%
Support services											
2100 Students	2.	0.00							0	0	
2200 Instruction	3.	0.00							0	0	
2300 General administration	4.	0.00							0	0	
2400 School administration	5.	0.00							0	0	
2500 Central services	6.	0.00							0	0	
2600 Operation & maintenance of plant	7.	0.00							0	0	
2900 Other support services	8.	0.00							0	0	
Program 260 subtotal (lines 1-8)	9.	0.25	0.25	10,620	0	0	0	0	14,250	10,620	-25.5%
430 Pupil Transportation—ELL incremental costs											
Support services											
2700 Student transportation	10.	0.00							0	0	
Total expenses (lines 9 and 10)	11.	0.25	0.25	10,620	0	0	0	0	14,250	10,620	-25.5%

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2025	Budget year 2026	
Compensatory Instruction Project - 1072										
265 Special education—ELL compensatory instruction										
12. 1000 Instruction	0.00							0	0	12.
Support services										
13. 2100 Students	0.00							0	0	13.
14. 2200 Instruction	0.00							0	0	14.
15. 2300 General administration	0.00							0	0	15.
16. 2400 School administration	0.00							0	0	16.
17. 2500 Central services	0.00							0	0	17.
18. 2600 Operation & maintenance of plant	0.00							0	0	18.
19. 2900 Other support services	0.00							0	0	19.
20. Program 265 subtotal (lines 12-19)	0.00	0.00	0	0	0	0	0	0	0	20.
435 Pupil transportation—ELL compensatory instruction										
Support services										
21. 2700 Student transportation	0.00							0	0	21.
22. Total expenses (lines 20 and 21)	0.00	0.00	0	0	0	0	0	0	0	22.

FY 2026 Summary of charter school adopted budget

CTDS number 078985000

1000 Schoolwide Project	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
100 Regular education			
1000 Instruction	2,598,935	2,634,540	1.4%
Support services			
2100 Students	299,339	302,104	0.9%
2200 Instruction	39,922	40,381	1.1%
2300 General administration	32,237	32,629	1.2%
2400 School administration	351,266	355,197	1.1%
2500 Central services	951,718	1,250,987	31.4%
2600 Operation & maintenance of plant	543,060	975,597	79.6%
2900 Other support services	0	0	
3000 Operation of noninstructional services	38,955	39,407	1.2%
4000 Facilities acquisition & construction	0	0	
5000 Debt service	767,500	840,730	9.5%
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	0	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	5,622,932	6,471,572	15.1%
200 Special education			
1000 Instruction	145,246	149,817	3.1%
Support services			
2100 Students	93,553	95,988	2.6%
2200 Instruction	2,999	3,034	1.2%
2300 General administration	43,843	45,260	3.2%
2400 School administration	0	0	
2500 Central services	0	0	
2600 Operation & maintenance of plant	0	0	
2900 Other support services	0	0	
3000 Operation of noninstructional services	0	0	
4000 Facilities acquisition & construction	0	0	
5000 Debt service	0	0	
Special education subtotal	285,641	294,099	3.0%
400 Pupil transportation	657,204	850,740	29.4%
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	61,158	61,159	0.0%
Total	6,626,935	7,677,570	15.9%

The budget of Heritage Elementary School for fiscal year 2026 was officially proposed by the Governing Board on June 26, 2025. The complete budget may be reviewed by contacting William Rubasch at 5207214205 or wrubasch@arizonacharterschools.org.

Special education programs	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
Total all disability classifications	285,641	294,099	3.0%
Gifted education	0	0	
ELL incremental costs	0	0	
ELL compensatory instruction	0	0	
Remedial education	0	0	
Vocational and technical ed.	0	0	
Career education	0	0	
Total	285,641	294,099	3.0%

Expenses by project			
	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
Schoolwide	6,626,935	7,677,570	15.9%
Classroom Site Project	729,060	809,230	11.0%
Instructional Improvement	34,138	66,829	95.8%
English Language Learner	14,250	10,620	-25.5%
ELL Compensatory Instruction	0	0	
Federal projects	1,113,220	1,108,930	-0.4%
State projects	0	0	
Capital acquisitions	190,000	200,000	5.3%
Total expenses	8,707,603	9,873,179	13.4%

Average teacher salary	
Average salary of all teachers employed in the budget year 2026	49,855
Average salary of all teachers employed in the prior year 2025	47,934
Increase in average teacher salary from the prior year 2025	1,921
Percentage increase	4.0%

Comments on average salary calculation (optional):

This tab presents information on the amount and planned use of the Charter's project balances to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2024 ending project balance amounts, all amounts included on this tab are estimates.

Estimated FY 2025 project balances and planned uses in FY 2026 and thereafter

	All Projects
1. FY 2024 final ending project balance	5,227,960
If the final ending project balance does not agree with the submitted FY 202 4 AFR, revise the AFR and resubmit to ADE	
2. FY 2025 activity, year-to-date and estimated through June 30	
(a) FY 2025 revenues	9,688,493
(b) FY 2025 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal	10,255,177
3. Estimated FY 2025 ending project balance	4,661,276
(a) With donor restrictions/Restricted	0
(b) Without donor restrictions/Unrestricted	4,661,276
(c) Total (must agree to line 3 above)	4,661,276
4. Estimated FY 2025 ending project balance and planned uses	
(a) Deficit balance	0
(b) Planned to be spent in FY 2026	0
(c) Planned to be spent in FY 2026 to support operations of other school sites within the same charter management organization	0
(d) Maintained for spending after FY 2026	4,661,276
(e) Total project balance (should agree to amount on line 3)	4,661,276
5. Comments (optional)	
None	