

Charter school Arizona Community Development Corporation
Charter name
La Paloma Academy
d.b.a. (as applicable)

County Pima CTDS number 108709000

FY 2026

State of Arizona

Charter School Annual Budget

Adopted

Version

Charter website link of posted budget <https://lpatucson.org/lakeside/about/public-meetings/>

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

1. Total budgeted revenues for fiscal year 2025 \$ 19,897,496

2. Estimated revenues by source for fiscal year 2026

Local	1000	\$	<u>761,634</u>
Intermediate	2000	\$	
State	3000	\$	<u>18,704,360</u>
Federal	4000	\$	<u>3,142,850</u>
TOTAL		\$	<u>22,608,844</u>

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

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>51,211</u>
2. Average salary of all teachers employed in prior year 2025	\$	<u>50,568</u>
3. Increase in average teacher salary from the prior year 2025	\$	<u>643</u>
4. Percentage increase		<u>1.3%</u>

Comments on average salary calculation (optional):

Charter school	Arizona Community Development Corporation			County	Pima		CTDS number		108709000
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
							Prior year 2025	Budget year 2026	
1000 Schoolwide Project and 1500-1999 Other Special Projects									
100 Regular education									
1000 Instruction	1.	6,780,200	2,115,422	69,865	239,717	14,792	7,626,322	9,219,996	20.9%
Support services									
2100 Students	2.	1,421,534	443,519	14,605	9,111	2,349	1,440,517	1,891,118	31.3%
2200 Instruction	3.	0	0	31,122	637	11,215	42,459	42,974	1.2%
2300 General administration	4.	225,359	70,312	297,828	82,282	52,922	688,996	728,703	5.8%
2400 School administration	5.	274,851	85,754	946,034	33,833	38,504	1,266,690	1,378,976	8.9%
2500 Central services	6.	30,647	9,562	197,432	1,117	30,439	261,889	269,197	2.8%
2600 Operation & maintenance of plant	7.	283,792	88,543	551,174	982,919	5,735	1,609,525	1,912,163	18.8%
2900 Other support services	8.	0	0	0	0	0	0	0	
3000 Operation of noninstructional services	9.	0	0	16,065	0	0	15,884	16,065	1.1%
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0	
5000 Debt service	11.	0	0	0	0	593,956	575,600	593,956	3.2%
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.	9,016,383	2,813,112	2,124,125	1,349,616	749,912	13,527,882	16,053,148	18.7%
200 Special education									
1000 Instruction	16.	315,660	85,201	10,775	876	0	399,688	412,512	3.2%
Support services									
2100 Students	17.	68,836	12,563	96,444	1,738	0	175,896	179,581	2.1%
2200 Instruction	18.	0	0	0	0	0	0	0	
2300 General administration	19.	0	0	0	0	0	0	0	
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.	384,496	97,764	107,219	2,614	0	575,584	592,093	2.9%
400 Pupil transportation	28.	92,871	28,976	72,704	44,644	1,469	223,807	240,664	7.5%
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.	135,000	31,432	0	0	0	166,431	166,432	0.0%
Subtotal (lines 15 and 27-31)	32.	9,628,750	2,971,284	2,304,048	1,396,874	751,381	14,493,704	17,052,337	17.7%
1010 Classroom Site Project (from page 3, line 6)	33.	1,600,000	222,594	0	0		761,761	1,822,594	139.3%
1020 Instructional Improvement Project (from page 2, line 5)	34.						78,200	150,469	92.4%
1071 English Language Learner Project (from page 4, line 11)	35.	45,695	0	0	0	0	42,850	45,695	6.6%
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.						2,558,255	3,142,850	22.9%
Total (lines 32-37)	38.	11,274,445	3,193,878	2,304,048	1,396,874	751,381	17,934,770	22,213,945	23.9%

Federal and State projects**1100-1399 Federal projects**

	Prior year 2025	Budget year 2026	
1. 1100-1130 ESEA Title I-Helping Disadvantaged Childrer	875,600	995,961	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	30,000	37,864	2.
3. 1160 ESEA Title IV-21st Century Schools	27,525	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	38,250	38,425	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	335,905	360,125	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	59,500	14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0	0	15.
16. 13__ Impact Aid	0	0	16.
17. 1310-1399 Other Federal Projects	1,250,975	1,650,975	17.
18. Total federal projects (lines 1-17)	2,558,255	3,142,850	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)	2,558,255	3,142,850	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	400,000	400,000	4.
5. 0196 Equipment	0	0	5.
6. 0198 Construction in progress	0	0	6.
7. Total capital acquisitions (lines 1-6)	400,000	400,000	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	575,584	592,093	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)	575,584	592,093	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	78,200	150,469	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)	78,200	150,469	5.

**Proposed ratios for
special education**

Teacher-pupil	1 to	17.8
Staff-pupil	1 to	10.2

Selected expenses by type

(Must be included on page 1)

Audit services	35,000
Classroom instruction	13,212,209

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

Enter the amount of State equalization assistance budgeted for food service, function 3100:	16,065
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Debt service

Interest 6850	593,956
Redemption of principal	444,145

Charter school Arizona Community Development Corporation

County Pima

CTDS number 108709000

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.	1,600,000	222,594			761,761	1,822,594	139.3%
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.	1,600,000	222,594	0	0	761,761	1,822,594	139.3%

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

0
0
0

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.	1.00	45,695					42,850	45,695	6.6%
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.	1.00	45,695	0	0	0	0	42,850	45,695	6.6%
430 Pupil Transportation—ELL incremental costs										
Support services										
2700 Student transportation	10.	0.00						0	0	
Total expenses (lines 9 and 10)	11.	1.00	45,695	0	0	0	0	42,850	45,695	6.6%

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										
1000 Instruction	12.	0.00						0	0	12.
Support services										
2100 Students	13.	0.00						0	0	13.
2200 Instruction	14.	0.00						0	0	14.
2300 General administration	15.	0.00						0	0	15.
2400 School administration	16.	0.00						0	0	16.
2500 Central services	17.	0.00						0	0	17.
2600 Operation & maintenance of plant	18.	0.00						0	0	18.
2900 Other support services	19.	0.00						0	0	19.
Program 265 subtotal (lines 12-19)	20.	0.00	0.00	0	0	0	0	0	0	20.
435 Pupil transportation—ELL compensatory instruction										
Support services										
2700 Student transportation	21.	0.00						0	0	21.
Total expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2026 Summary of charter school adopted budget

CTDS number 108709000

1000 Schoolwide Project	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
100 Regular education			
1000 Instruction	7,626,322	9,219,996	20.9%
Support services			
2100 Students	1,440,517	1,891,118	31.3%
2200 Instruction	42,459	42,974	1.2%
2300 General administration	688,996	728,703	5.8%
2400 School administration	1,266,690	1,378,976	8.9%
2500 Central services	261,889	269,197	2.8%
2600 Operation & maintenance of plant	1,609,525	1,912,163	18.8%
2900 Other support services	0	0	
3000 Operation of noninstructional services	15,884	16,065	1.1%
4000 Facilities acquisition & construction	0	0	
5000 Debt service	575,600	593,956	3.2%
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	0	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	13,527,882	16,053,148	18.7%
200 Special education			
1000 Instruction	399,688	412,512	3.2%
Support services			
2100 Students	175,896	179,581	2.1%
2200 Instruction	0	0	
2300 General administration	0	0	
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	575,584	592,093	2.9%
400 Pupil transportation	223,807	240,664	7.5%
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	166,431	166,432	0.0%
Total	14,493,704	17,052,337	17.7%

The budget of Arizona Community Development Corporation (d.b.a. La Paloma Academy) 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	575,584	592,093	2.9%
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	575,584	592,093	2.9%

Expenses by project			
	Totals		% Increase/decrease
	Prior year 2025	Budget year 2026	
Schoolwide	14,493,704	17,052,337	17.7%
Classroom Site Project	761,761	1,822,594	139.3%
Instructional Improvement	78,200	150,469	92.4%
English Language Learner	42,850	45,695	6.6%
ELL Compensatory Instruction	0	0	
Federal projects	2,558,255	3,142,850	22.9%
State projects	0	0	
Capital acquisitions	400,000	400,000	0.0%
Total expenses	18,334,770	22,613,945	23.3%

Average teacher salary	
Average salary of all teachers employed in the budget year 2026	51,211
Average salary of all teachers employed in the prior year 2025	50,568
Increase in average teacher salary from the prior year 2025	643
Percentage increase	1.3%
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	8,367,105
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	23,193,564
(b) FY 2025 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal	23,305,092
3. Estimated FY 2025 ending project balance	8,255,577
(a) With donor restrictions/Restricted	0
(b) Without donor restrictions/Unrestricted	8,255,577
(c) Total (must agree to line 3 above)	8,255,577
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	8,255,577
(e) Total project balance (should agree to amount on line 3)	8,255,577
5. Comments (optional)	
None	