Charter school Heritage Elementary School (Charter name)

d.b.a. (as applicable)

County Maricopa **CTDS number** 078985000

Instructions

FY 2027

State of Arizona

Charter School Annual Budget

Adopted
Version

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

By the Governing Board

We hereby certify that the budget for the school year 2027 was

Proposed	July 2, 2026
Adopted	July 14, 2026
Revised	

Date

1. Total budgeted revenues for fiscal year 2026 $ 9,809,547

2. Estimated revenues by source for fiscal year 2027

Local	1000	$ 344,260
Intermediate	2000	$
State	3000	$ 8,452,981
Federal	4000	$ 1,134,675
TOTAL		$ 9,931,916

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

The FY 2027 budget file for the version described at left will be uploaded through the School Finance Budget System on ADE's website by July 15, 2026
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 FY2027.

1. Average salary of all teachers employed in budget year 2027	$ 51,954
2. Average salary of all teachers employed in prior year 2026	$ 49,855
3. Increase in average teacher salary from the prior year 2026	$ 2,099
4. Percentage increase	4.2%

Comments on average salary calculation (optional):

Charter school Heritage Elementary School | County Maricopa | CTDS number 078985000

Instructions

Expenses **1000 Schoolwide Project and 1500-1999 Other Special Projects**		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior year 2026	Totals Budget year 2027	% Increase/ decrease	
100 Regular education										
1000 Instruction	1.	2,124,117	305,321	139,382	68,437	39,117	2,634,540	2,676,374	1.6%	1.
Support services										
2100 Students	2.	253,767	36,476	11,783	1,953	2,921	302,104	306,900	1.6%	2.
2200 Instruction	3.	0	0	39,166	485	1,565	40,381	41,216	2.1%	3.
2300 General administration	4.	0	0	10,448	14,801	7,815	32,629	33,064	1.3%	4.
2400 School administration	5.	223,380	32,109	95,816	5,964	3,386	355,197	360,655	1.5%	5.
2500 Central services	6.	10,412	1,497	1,198,245	12,392	14,447	1,250,987	1,236,993	-1.1%	6.
2600 Operation & maintenance of plant	7.	95,765	13,765	621,284	254,771	3,964	975,597	989,549	1.4%	7.
2900 Other support services	8.	0	0	0	0	0	0	0		8.
3000 Operation of noninstructional services	9.	0	0	0	39,963	0	39,407	39,963	1.4%	9.
4000 Facilities acquisition & construction	10.	0	0	0	0	0	0	0		10.
5000 Debt service	11.	0	0	0	0	825,680	840,730	825,680	-1.8%	11.
610 School-sponsored cocurricular activities	12.	0	0	0	0	0	0	0		12.
620 School-sponsored athletics	13.	0	0	0	0	0	0	0		13.
630, 700, 800, 900 Other programs	14.	0	0	0	0	0	0	0		14.
Subtotal (lines 1-14)	15.	2,707,441	389,168	2,116,124	398,766	898,895	6,471,572	6,510,394	0.6%	15.
200 Special education										
1000 Instruction	16.	124,061	17,833	8,741	270	0	149,817	150,905	0.7%	16.
Support services										
2100 Students	17.	58,223	8,369	27,280	1,750	0	95,988	95,622	-0.4%	17.
2200 Instruction	18.	0	0	1,750	1,250	0	3,034	3,000	-1.1%	18.
2300 General administration	19.	39,034	5,611	750	0	0	45,260	45,395	0.3%	19.
2400 School administration	20.	0	0	0	0	0	0	0		20.
2500 Central services	21.	0	0	0	0	0	0	0		21.
2600 Operation & maintenance of plant	22.	0	0	0	0	0	0	0		22.
2900 Other support services	23.	0	0	0	0	0	0	0		23.
3000 Operation of noninstructional services	24.	0	0	0	0	0	0	0		24.
4000 Facilities acquisition & construction	25.	0	0	0	0	0	0	0		25.
5000 Debt service	26.	0	0	0	0	0	0	0		26.
Subtotal (lines 16-26)	27.	221,318	31,813	38,521	3,270	0	294,099	294,922	0.3%	27.
400 Pupil transportation	28.	0	0	869,286	0	0	850,740	869,286	2.2%	28.
530 Dropout prevention programs	29.	0	0	0	0	0	0	0		29.
540 Joint career & technical ed. & vocational ed. center	30.	0	0	0	0	0	0	0		30.
550 K-3 Reading	31.	56,000	7,629	0	0	0	62,382	63,629	2.0%	31.
Subtotal (lines 15 and 27-31)	32.	2,984,759	428,610	3,023,931	402,036	898,895	7,678,793	7,738,231	0.8%	32.
1010 Classroom Site Project (from page 3, line 6)	33.	800,000	79,362	0	0		838,531	879,362	4.9%	33.
1020 Instructional Improvement Project (from page 2, line 5)	34.						61,387	68,727	12.0%	34.
1071 English Language Learner Project (from page 4, line 11)	35.	10,750	0	0	0	0	10,620	10,750	1.2%	35.
1072 Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0		36.
1100-1499 Federal and State projects (from page 2, line 32)	37.						1,090,460	1,134,675	4.1%	37.
Total (lines 32-37)	38.	3,795,509	507,972	3,023,931	402,036	898,895	9,679,791	9,831,745	1.6%	38.

Charter school: Heritage Elementary School | County: Maricopa | CTDS number: 078985000

Federal and State projects

	Prior year 2026	Budget year 2027	
1100-1399 Federal projects			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Childrer	385,544	389,670	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	1	24,520	2.
3. 1160 ESEA Title IV-21st Century Schools	0	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	11,000	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	140,655	141,266	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	553,260	568,219	17.
18. Total federal projects (lines 1-17)	1,090,460	1,134,675	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)	1,090,460	1,134,675	32.

Capital acquisitions

	Prior year 2026	Budget year 2027	
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	200,000	200,000	4.
5. 0196 Equipment	0	0	5.
6. 0198 Construction in progress	0	0	6.
7. Total capital acquisitions (lines 1-6)	200,000	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 2026	Program 200 budget year 2027	
1. Total all disability classifications	294,099	294,922	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)	294,099	294,922	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 2026	Budget year 2027	
1. Teacher compensation increases	61,387	68,727	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)	61,387	68,727	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	4,391,683

State equalization assistance budgeted for food service expenses

Enter the amount of State equalization assistance budgeted for food service, function 3100: 39,963

Debt service

Interest 6850	825,680
Redemption of principal	405,000

Charter school Heritage Elementary School County Maricopa CTDS number 078985000

Instructions

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals Prior year 2026	Totals Budget year 2027	% Increase/ decrease	
Classroom Site Project 1010									
1000 Instruction	1.	800,000	79,362			838,531	879,362	4.9%	1.
2100 Support services—students	2.					0	0		2.
2200 Support services—instruction	3.					0	0		3.
2300 Support services—general administration	4.					0	0		4.
3300 Community services operations	5.					0	0		5.
Total Classroom Site Project (lines 1-5)	6.	800,000	79,362	0	0	838,531	879,362	4.9%	6.

Classroom Site Project 1010 budgeted property payments	
Property disbursements	0
Interest 6850	0
Redemption of principal	0

Charter School Heritage Elementary School County Maricopa CTDS number 078985000

Instructions Expenses		Number of personnel Prior year	 Budget year	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior year 2026	 Budget year 2027	% Increase/ decrease	
English Language Learner Project - 1071												
260 Special education—ELL incremental costs												
1000 Instruction	1.	0.25	0.25	10,750					10,620	10,750	1.2%	1.
Support services												
2100 Students	2.	0.00							0	0		2.
2200 Instruction	3.	0.00							0	0		3.
2300 General administration	4.	0.00							0	0		4.
2400 School administration	5.	0.00							0	0		5.
2500 Central services	6.	0.00							0	0		6.
2600 Operation & maintenance of plant	7.	0.00							0	0		7.
2900 Other support services	8.	0.00							0	0		8.
Program 260 subtotal (lines 1-8)	9.	0.25	0.25	10,750	0	0	0	0	10,620	10,750	1.2%	9.
430 Pupil Transportation—ELL incremental costs												
Support services												
2700 Student transportation	10.	0.00							0	0		10.
Total expenses (lines 9 and 10)	11.	0.25	0.25	10,750	0	0	0	0	10,620	10,750	1.2%	11.

Expenses		Number of personnel Prior year	 Budget year	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior year 2026	 Budget year 2027	% Increase/ decrease	
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	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	0		22.

FY 2027 Summary of charter school adopted budget

CTDS number 078985000

1000 Schoolwide Project	Totals		%
	Prior year 2026	Budget year 2027	Increase/ decrease
100 Regular education			
1000 Instruction	2,634,540	2,676,374	1.6%
Support services			
2100 Students	302,104	306,900	1.6%
2200 Instruction	40,381	41,216	2.1%
2300 General administration	32,629	33,064	1.3%
2400 School administration	355,197	360,655	1.5%
2500 Central services	1,250,987	1,236,993	-1.1%
2600 Operation & maintenance of plant	975,597	989,549	1.4%
2900 Other support services	0	0	
3000 Operation of noninstructional services	39,407	39,963	1.4%
4000 Facilities acquisition & construction	0	0	
5000 Debt service	840,730	825,680	-1.8%
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	0	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	6,471,572	6,510,394	0.6%
200 Special education			
1000 Instruction	149,817	150,905	0.7%
Support services			
2100 Students	95,988	95,622	-0.4%
2200 Instruction	3,034	3,000	-1.1%
2300 General administration	45,260	45,395	0.3%
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	294,099	294,922	0.3%
400 Pupil transportation	850,740	869,286	2.2%
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	62,382	63,629	2.0%
Total	7,678,793	7,738,231	0.8%

The budget of Heritage Elementary School for fiscal year 2027 was officially proposed by the Governing Board on July 02, 2026. The complete budget may be reviewed by contacting William Rubasch at 5207214205 or wrubasch@arizonacharterschools.org.

Special education programs	Totals		%
	Prior year 2026	Budget year 2027	Increase/ decrease
Total all disability classifications	294,099	294,922	0.3%
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	294,099	294,922	0.3%

Expenses by project			
	Totals		%
	Prior year 2026	Budget year 2027	Increase/ decrease
Schoolwide	7,678,793	7,738,231	0.8%
Classroom Site Project	838,531	879,362	4.9%
Instructional Improvement	61,387	68,727	12.0%
English Language Learner	10,620	10,750	1.2%
ELL Compensatory Instruction	0	0	
Federal projects	1,090,460	1,134,675	4.1%
State projects	0	0	
Capital acquisitions	200,000	200,000	0.0%
Total expenses	9,879,791	10,031,745	1.5%

Average teacher salary	
Average salary of all teachers employed in the budget year2027	51,954
Average salary of all teachers employed in the prior year2026	49,855
Increase in average teacher salary from the prior year2026	2,099
Percentage increase	4.2%
Comments on average salary calculation (optional):	

Charter school Heritage Elementary School **County** Maricopa **CTDS number** 078985000

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 2025 ending project balance amounts, all amounts included on this tab are estimates.

Instructions

Estimated FY 2026 project balances and planned uses in FY 2027 and thereafter

	All Projects
1. **FY 2025 final ending project balance**	5,637,527
If the final ending project balance 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 project balance adjustments:	0
(b) FY 2026 revenues	9,809,547
(c) FY 2026 expenses, indirect costs, reversions, capital acquisitions, and redemption of principal	10,269,791
3. **Estimated FY 2026 ending project balance**	5,177,283
(a) With donor restrictions/Restricted	0
(b) Without donor restrictions/Unrestricted	5,177,283
(c) Total (must agree to line 3 above)	5,177,283
4. **Estimated FY 2026 ending project balance and planned uses**	
(a) Deficit balance	0
(b) Planned to be spent in FY 2027	405,000
(c) Planned to be spent in FY 2027 to support operations of other school sites within the same charter management organization	0
(d) Maintained for spending after FY 2027	4,772,283
(e) Total project balance (should agree to amount on line 3)	5,177,283

5. Comments (optional)

None