



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 25, 2024, July 9, 2024, May 6, 2025)

Signed _____
Signed _____

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by May 7, 2025. Type the Date as MM/DD/YYYY

Superintendent signature _____ Business Manager signature _____

Clark Tenney _____ Brian Moore _____
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: _____ Brian Moore _____

Telephone: _____ 928-445-5400 _____ Email: brian.moore@prescottschools.com

Revenues and property taxation

Table showing total budgeted revenues for fiscal year 2024 (\$47,500,000) and estimated revenues by source for fiscal year 2025 (excluding property taxes) including Local, Intermediate, State, and Federal funds.

District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

Table comparing tax rates for Prior FY 2024 and Est. Budget FY 2025 for Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

Table showing budgeted expenditures and budget limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects, and Total aggregate school district budget limit.

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

Table showing average salary of all teachers employed in FY 2025 (budget year), average salary of all teachers employed in FY 2024 (prior year), increase in average teacher salary from the prior year, and percentage increase (3%).

For FY25 teacher average salary, end-of-the-year FTE and teacher contract base amount were used, which includes estimated classroom site fund pay. Additional revenue sources for teachers, e.g. clubs, coaching, department chair, extra revenue sources for teachers, etc., are not included in the average salaries.

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

District name Prescott Unified School District

County Yavapai

CTD number 130201000

Version Revised #1

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent		Clark	Tenney	clark.tenney@prescottschools.com	928-445-5400	
Executive Assistant to Superintendent		Sarah	Torres	sarah.torres@prescottschools.com	928-445-5400	
Chief Financial Officer		Brian	Moore	brian.moore@prescottschools.com	928-445-5400	
Business Manager 1		Brian	Moore	brian.moore@prescottschools.com	928-445-5400	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Andy	Binder	andy.binder@prescottschools.com	928-445-5400	
SPED Data Reporting Coordinator		Caldwell	Maya	maya.caldwell@prescottschools.com	928-717-3236	
AzEDS/ADM Data Coordinator		Shaun	Shipman	shaun.shipman@prescottschools.com	928-445-5400	
Transportation Data Reporting Coordinator		Kim	Barker	kim.barker@prescottschools.com	928-717-3229	
CTE Coordinator		Boehle	Tiffany	tiffany.boehle@prescottschools.com	928-445-3233	
Poverty Coordinator		Judy	Stencel	judy.stencel@prescottschools.com	928-445-5400	
Assessments Coordinator		Kayla	Rangel	kayla.rangel@prescottschools.com	928-445-5400	
Curriculum Coordinator		Kelsey	Secor	kelsey.secor@prescottschools.com	928-445-5400	
Information Technology (IT) Director		Michael	Napier	michael.napier@prescottschools.com	928-445-3233	
Bookstore Manager		Shelby	Mosser	shelby.mosser@prescottschools.com	928-445-3233	
Governing Board Member		Andy	Fraher	andy.fraher@prescottschools.com	928-445-5400	
Governing Board Member		Jennifer	Bergamini	jennifer.bergamini@prescottschools.com	928-445-5400	
Governing Board Member		Jane	Robertson	Jane.Robertson@prescottschools.com	928-445-5400	
Governing Board Member		Stan	Goligoski	stan.goligoski@prescottschools.com	928-445-5400	
Governing Board Member		Brett	Mangum	brett.mangum@prescottschools.com	928-445-5400	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

Intouch Receipting

District's website home page address

www.prescottschools.com

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

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 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	162.36	166.72	8,023,551	3,646,969	514,848	127,196	7,372	13,353,236	12,319,936	-7.7%
2000 Support services											
2100 Students	2.	20.74	27.28	1,162,740	490,758	76,221	4,607	37,175	1,551,990	1,771,501	14.1%
2200 Instructional staff	3.	17.55	18.35	884,506	408,950	142,240	11,835	185	1,423,896	1,447,716	1.7%
2300 General administration	4.	5.00	4.50	449,709	163,079	62,262	731	16,278	826,182	692,059	-16.2%
2400 School administration	5.	17.00	20.95	1,361,159	500,154	4,969	1,238	106	1,704,855	1,867,626	9.5%
2500 Central services	6.	9.90	11.00	592,979	210,668	118,920	13,513	33,354	1,090,379	969,434	-11.1%
2600 Operation & maintenance of plant	7.	15.50	15.00	647,103	280,216	3,290,044	1,334,742	4,512	4,923,229	5,556,617	12.9%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	2.00	2.00	64,811	36,363	0	7,350	0	102,915	108,524	5.5%
610 School-sponsored cocurricular activities	10.	0.00	0.00	9,694	1,990	0	0	0	20,474	11,684	-42.9%
620 School-sponsored athletics	11.	1.00	1.00	289,562	52,091	0	74	14,816	351,475	356,543	1.4%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	115,855	0	0	119,905	115,855	-3.4%
Regular education subsection subtotal (lines 1-13)	14.	251.05	266.80	13,485,814	5,791,238	4,325,359	1,501,286	113,798	25,468,536	25,217,495	-1.0%
200 and 300 Special education											
1000 Instruction	15.	50.87	70.11	2,455,265	1,140,800	816	1,419	0	3,258,371	3,598,300	10.4%
2000 Support services											
2100 Students	16.	25.46	25.95	1,406,343	501,025	200,018	244	0	2,318,819	2,107,630	-9.1%
2200 Instructional staff	17.	3.50	2.00	190,909	61,432	10,118	1,554	0	335,431	264,013	-21.3%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	612	119	0	0	0	759	731	-3.7%
2500 Central services	20.	0.00	0.00	0	0	1,131	0	0	3,493	1,131	-67.6%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	302	0	-100.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	79.83	98.06	4,053,129	1,703,376	212,083	3,217	0	5,917,175	5,971,805	0.9%
400 Pupil transportation	25.	0.00	26.75	952,831	468,331	415,343	360,957	25	1,915,996	2,197,487	14.7%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00						0	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	2.00	3.00	113,099	41,901	0	0	0	151,956	155,000	2.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	332.88	394.61	18,604,873	8,004,846	4,952,785	1,865,460	113,823	33,453,663	33,541,787	0.3%

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

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	5,330,000	5,361,151	1.
2. Gifted education	45,000	58,975	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	50,000	134,586	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	5,000	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	487,175	417,093	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,917,175	5,971,805	9.
10. IEP required pupil transportation costs coded within Program 400	320,000	320,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 93
 Staff-Pupil 1 to 41

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>53,000</u>
All funds - Federal	<i>6330</i>	<u>0</u>

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component \$ 15,000

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) \$ 50,000
 (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		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	3,124,495	656,144	0	0	0	0	3,744,008	3,780,639	1.0%
2100 Support services - students	2.	171,703	36,058	0	0	0	0	134,223	207,761	54.8%
2200 Support services - instructional staff	3.	134,240	28,190	0	0	0	0	131,771	162,430	23.3%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and constructor	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	3,430,438	720,392	0	0	0	0	4,010,002	4,150,830	3.5%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	4,010,002
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,425,997
Unexpended Budget Balance (line 10 minus 11)	12.	584,005
Interest earned in the Classroom Site Fund in FY 2024	13.	45,452
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	3,521,373
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	4,150,830

(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 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

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		% Increase/Decrease
								Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	0	750,000		633,759			0	1,150,000	1,383,759	20.3%
2000 Support services										
2100, 2200 Students and instructional staff	0	70,000	300,000	700,000			199	450,000	1,070,199	137.8%
2300, 2400, 2500, 2900 Administration	0		50,000	200,000		0	0	135,000	250,000	85.2%
2600 Operation & maintenance of plant	0		25,000	400,000			0	425,000	425,000	0.0%
2700 Student transportation	0		80,000	100,000			0	265,000	180,000	-32.1%
3000 Operation of noninstructional services (5)	0		0	0			0	0	0	0.0%
4000 Facilities acquisition and construction	0		0	0			0	470,442	0	-100.0%
5000 Debt service					200,000	0		270,000	200,000	-25.9%
Total unrestricted capital outlay fund (lines 2-9)	0	820,000	455,000	2,033,759	200,000	0	199	3,165,442	3,508,958	10.9%

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	600,000
6643 Instructional Aids	150,000
673X Furniture and Equipment	400,000
673X Vehicles	100,000
673X Tech Hardware & Software	450,000

(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.

(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 _____.

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

Expenditures		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.	3,165,442	3,508,958	0	0	0	0	42,000	42,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	300,000	400,000	0	0	0	0	0	42,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	435,000	400,000	0	0	0	0	0	0	7.
673X Vehicles	8.	100,000	100,000	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	300,000	450,000	0	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	270,000	270,000	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	1,405,000	1,620,000	0	0	0	0	0	42,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	435,000	400,000	0				0	0	13.
New Construction	14.	0	0	0		0	0	0	42,000	14.
Other	15.	970,000	1,220,000	0		0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	1,405,000	1,620,000	0	0	0	0	0	42,000	16.

(1) Lines 2-11 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 2025 _____

Special projects

Federal projects FTE & expenditures

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

Instructional Improvement Fund Expenditures (020)

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
11.37	9.55	783,863	649,797
0.90	0.65	191,780	203,299
0.68	0.63	193,000	523,771
0.00	0.00	0	0
0.46	0.00	19,000	9,541
0.20	0.17	14,300	16,131
0.00	0.00	0	0
16.02	14.35	1,186,341	1,343,758
0.14	0.14	19,000	24,216
0.00	0.00	0	0
0.00	0.00	0	0
0.50	0.50	165,000	111,939
0.23	0.69	67,000	57,945
0.00	0.00	731,644	700,000
	0.00		150,000
	0.00		0
0.00	0.00	14,300	15,000
0.00	0.00	0	0
17.85	5.79	3,527,174	1,710,000
	0		0
48.35	32	6,912,402	5,515,397
0.11	0.09	20,000	22,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	60,000	48,000
0.00	0.00	0	48,000
11.56	6.33	770,000	815,000
11.67	6	850,000	933,000
60.02	38	7,762,402	6,448,397

	Prior FY	Budget FY
	0	0
	250,000	900,000
	0	0
	0	0
	250,000	900,000

Other funds expenditures

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

Internal Service Funds 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 900 _____

	Prior FY	Budget FY	
1.	6,600	6,900	1.
2.	25,100	15,882	2.
3.	0	0	3.
4.	1,700,000	1,480,000	4.
5.	2,000,000	1,900,000	5.
6.	400,000	357,000	6.
7.	0	0	7.
8.	1,250,000	1,400,000	8.
9.	1,300,000	1,200,000	9.
10.	1,350,000	1,400,000	10.
11.	0	0	11.
12.	20	20	12.
13.	0	0	13.
14.	134,000	142,000	14.
15.	40	40	15.
16.	0	0	16.
17.	650,000	900,000	17.
18.	0	0	18.
19.	0	75,000	19.
20.	0	0	20.
21.	12,000	12,000	21.
22.	0		22.
23.	750,000	660,000	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	17,500	18,200	28.
29.	0	0	29.
30.	9,500,000	9,500,000	30.
31.	1,300,000	1,300,000	31.
32.	0	0	32.
33.	200,000	200,000	33.
34.			34.

1.	0		1.
2.	100,000	100,000	2.
3.	0	0	3.
4.	15,000	21,000	4.

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)**

		<u>A.</u>	<u>B.</u>
		<u>Maintenance</u>	<u>Unrestricted</u>
		<u>and Operation</u>	<u>Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ <u>27,770,290</u>	\$ <u>27,770,290</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,178,617</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,178,617</u>	<u>732,455</u>	<u>1,446,162</u>
*3. FY 2025 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)			
(a) Individuals and other private sources		<u>40,845</u>	
(b) Other Arizona districts		<u>193,110</u>	
(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)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>4,361,600</u>	
(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 2023 (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 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(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: <u>FRPL & DAA FY25 Supplemental Funding</u>		<u>190,469</u>	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>253,018</u>	
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>33,541,787</u>	
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)			\$ <u>1,446,162</u>

* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>3,165,442</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>3,165,442</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>3,165,442</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>3,165,442</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,177,811</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>1,987,631</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>75,165</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior year over expenditures/resolutions:	\$ <u>0</u>

(b) ADM/Transportation audit adjustment	\$ <u>0</u>
(c) Other: _____	\$ <u>0</u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>1,446,162</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>3,508,958</u></u>

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

**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)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.20	0.24	11,183	4,699	0	0	0	25,100	15,882	-36.7%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student transportation	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.20	0.24	11,183	4,699	0	0	0	25,100	15,882	-36.7%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student transportation	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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%

I certify that the budget of Prescott Unified School District, Yavapai County for fiscal year 2025 was officially revised by the Governing Board on, May 6, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Brian Moore at the District Office, telephone 928-445-5400 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
	2023 ADM	2024 ADM	2025 ADM	
Attending	3,580,5253	3,592,3435	3,519,4454	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2025 (budget year) 61,250
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.3541	2.2812	2. Average salary of all teachers employed in FY 2024 (prior year) 59,466
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0609	0.0688	3. Increase in average teacher salary from the prior year 1,784
3. Budgeted expenditures and budget limits:		Budgeted		4. Percentage increase 3%
		Expenditures	Budget Limit	
Maintenance & Operation Fund		33,541,787	33,541,787	
Classroom Site Fund		4,150,830	4,150,830	
Unrestricted Capital Outlay Fund		3,508,958	3,508,958	

For FY25 teacher average salary, end-of-the-year FTE and teacher contract base amount were used, which includes estimated classroom site fund pay. Additional revenue sources for teachers, e.g. clubs, coaching, department chair, extra revenue sources for teachers, etc., are not included in the average salaries.

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	12,457,215	11,670,520	896,021	649,416	13,353,236	12,319,936	-7.7%
2000 Support services							
2100 Students	1,510,370	1,653,498	41,620	118,003	1,551,990	1,771,501	14.1%
2200 Instructional staff	1,248,218	1,293,456	175,678	154,260	1,423,896	1,447,716	1.7%
2300, 2400, 2500 Administration	3,098,829	3,277,748	522,587	251,371	3,621,416	3,529,119	-2.5%
2600 Oper./Maint. of plant	870,163	927,319	4,053,066	4,629,298	4,923,229	5,556,617	12.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	91,142	101,174	11,773	7,350	102,915	108,524	5.5%
610 School-sponsored cocurric. activities	20,474	11,684	0	0	20,474	11,684	-42.9%
620 School-sponsored athletics	336,402	341,653	15,073	14,890	351,475	356,543	1.4%
630, 700, 800, 900 Other programs	0	0	119,905	115,855	119,905	115,855	-3.4%
Regular education subsection subtotal	19,632,813	19,277,052	5,835,723	5,940,443	25,468,536	25,217,495	-1.0%
200 and 300 Special education							
1000 Instruction	3,256,381	3,596,065	1,990	2,235	3,258,371	3,598,300	10.4%
2000 Support services							
2100 Students	2,079,869	1,907,368	238,950	200,262	2,318,819	2,107,630	-9.1%
2200 Instructional staff	327,662	252,341	7,769	11,672	335,431	264,013	-21.3%
2300, 2400, 2500 Administration	759	731	3,493	1,131	4,252	1,862	-56.2%
2600 Oper./Maint. of plant	0	0	302	0	302	0	-100.0%
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	5,664,671	5,756,505	252,504	215,300	5,917,175	5,971,805	0.9%
400 Pupil transportation	1,244,185	1,421,162	671,811	776,325	1,915,996	2,197,487	14.7%
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	151,956	155,000	0	0	151,956	155,000	2.0%
Total Expenditures	26,693,625	26,609,719	6,760,038	6,932,068	33,453,663	33,541,787	0.3%

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

CTD number 130201000
Version Revised #1

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	33,453,663	33,541,787	88,124	0.3%
Instructional Improvement	250,000	900,000	650,000	260.0%
English Language Learner	25,100	15,882	(9,218)	-36.7%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,010,002	4,150,830	140,828	3.5%
Federal Projects	6,912,402	5,515,397	(1,397,005)	-20.2%
State Projects	850,000	933,000	83,000	9.8%
Unrestricted Capital Outlay	3,165,442	3,508,958	343,516	10.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,000	42,000	0	0.0%
Debt Service	1,300,000	1,300,000	0	0.0%
School Plant Fund	1,700,000	1,480,000	(220,000)	-12.9%
Auxiliary Operations	1,250,000	1,400,000	150,000	12.0%
Bond Building	0	0	0	0.0%
Food Service	2,000,000	1,900,000	(100,000)	-5.0%
Other	14,435,160	14,592,160	157,000	1.1%

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	5,330,000	5,361,151
Gifted Education	45,000	58,975
Remedial Education	0	0
ELL Incremental Costs	50,000	134,586
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	5,000	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	487,175	417,093
TOTAL	5,917,175	5,971,805

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	14	14	1 to 251.4
Teachers	0	199	199	1 to 17.7
Other	0	42	42	1 to 83.8
Subtotal	0	255	255	1 to 13.8
Classified --				
Managers, supervisors, directors	0	9	9	1 to 391.0
Teachers aides	0	62	62	1 to 56.8
Other	3	112	115	1 to 30.6
Subtotal	3	183	186	1 to 18.9
TOTAL	3	438	441	1 to 8.0
Special education --				
Teacher	0	38	38	1 to 92.6
Staff	1	85	86	1 to 40.9

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 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital Projects				Special Revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	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					
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. FY 2023 final ending fund balance	6,998,632	2,813,356	3,623,257	0	0	45,389	17,761	548,701	(1,787,236)	4,406,488	177,608	0	91,741	0	16,935,697
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. FY 2024 activity, year-to-date and estimated through June 30															
(a) FY 2024 revenues and other financing sources	29,649,935	936,909	2,573,992	0	0	1,577	1,066,955	3,451,784	6,184,617	3,166,977	780,343	0	25,625	0	47,838,714
(b) FY 2024 expenditures and other financing uses	29,097,831	1,177,811	3,136,307	0	0	0	1,440,890	3,425,997	5,219,601	3,350,647	882,875	0	10,324	0	47,742,283
3. Estimated FY 2024 ending fund balance	7,550,736	2,572,454	3,060,942	0	0	46,966	(356,174)	574,488	(822,220)	4,222,818	75,076	0	107,042	0	17,032,128
(a) Nonspendable	3,132,673	584,823	0	0	0	0	(374,442)	0	(870,330)	0	0	0	0	0	2,472,724
(b) Restricted	4,418,063	1,987,631	1,538,784	0	0	46,966	18,268	574,488	0	3,960,100	75,075	0	0	0	12,619,375
(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	0	0	1,522,159	0	0	0	0	0	48,110	262,717	0	0	107,042	0	1,940,028
(f) Total (amount must agree to line 3 above)	7,550,736	2,572,454	3,060,943	0	0	46,966	(356,174)	574,488	(822,220)	4,222,817	75,075	0	107,042	0	17,032,127
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	(374,442)	0	(1,036,150)	0	0	0	0	0	(1,410,592)
(b) Fund balance exceeding budget capacity in budget controlled funds	3,132,673	584,823		0				0	0						3,717,496
(c) Planned to be spent in FY 2025	4,418,063	1,987,631	3,060,943	0	0	46,966	18,268	574,488	213,930	1,914,941		0	0	0	12,235,230
(d) Maintained for spending after FY 2025	0	0	0	0	0	0	0	0	0	2,307,876	75,075	0	107,042	0	2,489,993
(e) Total (amount must agree to line 3 above)	7,550,736	2,572,454	3,060,943	0	0	46,966	(356,174)	574,488	(822,220)	4,222,817	75,075	0	107,042	0	17,032,127

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	33,541,787	3,508,958	4,150,830
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	31,041,787	2,408,958	3,500,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	2,500,000	1,100,000	650,830

C. Comments (optional)

FY24 Ending Fund Balance will be used first in FY25.