District Nar	me Joseph City Unified School District	County Navajo County			CTD numb	er 090202000		
	FY 202	6	Revenues and property taxation					
ATTE STAT	State of Art	zona	1. Total budgeted revenues for fiscal	l year 2025 \$ 3,272,0	059			
DITAT DEUS	School District Annual	Expenditure Budget	2. Estimated revenues by source for	fiscal year 2026 (excluding property taxes)				
	Districtwide	Budget	Local 1	000 \$ 437,083				
			Intermediate 2	000 \$ 27				
1912 +	Pro	pposed	State 3	000 \$ 1,398,613				
	Ve	ersion	Federal 4	000 \$ 604,334				
	By the Governi	n o Da and	TOTAL	\$ 2,440,057				
	By the Governi	пд Боаго	3. District tax rates for prior and bud	lget fiscal years (A.R.S. §15-903.D.4)				
	We hereby certify that the Budget	for the Fiscal Year 2026 was		Prior FY 2025	Est. Budget FY 2026			
	Proposed	June 10, 2025	Primary Tax Rate:	4.3101	4.7814			
	Adopted		Secondary Tax Rates:					
	Revised		M&O Override	0.7392	0.5803			
		Date	Special Program Override					
	District website link of posted budget		Capital Override					
			Class A Bonds					
			Class B Bonds					
			CTED					
			Desegregation					
			Total Secondary Tax Rate	0.7392	0.5803			
			Total budgeted expenditures and agg	regate 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)	\$ 4,823,791	\$ 0 \$	4,882,633	
	Signed	Signed	2. Unrestricted Capital Fund (from p	ages 4, lines 10-11 and 8, line 12)	\$ 300,266	\$ 0 \$	300,266	
			3. Federal projects other than Impact	t Aid (from budget, page 6, Federal Projects, 1	minus 378 [lines 18 and 20])	\$	634,157	
	The FY 2026 budget file for the version desc	ribed above will be uploaded via	4. Total aggregate school district bu	dget limit (sum of lines 1 through 3)		\$	5,817,056	
	the School Finance Budget System on ADE's	s website by June 11, 2025 .				-		
		Date	Average teacher salaries (A.R.S. §15-9	903.E)				
			1. Average salary of all teachers emp	loyed in FY 2026 (budget year)		\$ 60,634		_
			2. Average salary of all teachers emp	loyed in FY 2025 (prior year)		\$ 59,445		Check this box if your district has no teachers
Su	perintendent signature	Business Manager signature	3. Increase in average teacher salary	from the prior year		\$ 1,189		(transporting districts and some CTEDs).
			4. Percentage increase			2%		
	Bryan Fields	Steven Mills	Comments on average salary calculation	n (Optional):				
Superin	ntendent name (typed name)	Business Manager name (typed name)						
District contact emplo	yee:	Steven Mills						
Telephone:	928-288-3307	Email: <u>stevenm@jcusd.org</u>						

District name Joseph City Unified School District		County N	lavajo County		CTD number	090202000		Version	Propos			
Fund 001 (M&O)				Maintenance and Operation (M&O) Fund								
					Employee	Purchased	Î Î	, 	Totals	5		
		FТ		Salaries	Benefits	Services	Supplies	Other	Prior	Budget	%	
Expenditures]	Prior	Budget			6300, 6400,			FY	FY	Increase/	
		FY	FY	6100	6200	6500	6600	6800	2025	2026	Decrease	
100 Regular Education												
1000 Instruction	1.	25.18	20.76	722,371	234,271	7,409	38,564	3,376	1,767,462	1,005,991	-43.1%	
2000 Support Services												
2100 Students	2.	3.15	2.66	133,806	47,722	14,921	2,853	2,094	293,750	201,396	-31.4%	
2200 Instructional Staff	3.	2.81	3.01	149,052	51,722	37,950	2,559	3,556	230,754	244,839	6.1%	
2300 General Administration	4.	1.30	1.30	82,670	54,651	25,305	41	7,099	98,548	169,766	72.3%	
2400 School Administration	5.	3.48	2.88	151,703	43,108	0	7,583	819	199,834	203,213	1.7%	
2500 Central Services	6.	4.90	3.80	178,775	64,596	77,893	8,928	21,821	421,435	352,013	-16.5%	
2600 Operation & Maintenance of Plant	7.	11.98	13.93	298,733	91,076	465,775	297,765	1,614	1,141,254	1,154,963	1.2%	
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.19	0.15	7,516	1,364	0	22	0	10,500	8,902	-15.2%	
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	27,627	4,516	0	180	9,545	29,910	41,868	40.0%	
620 School-Sponsored Athletics	11.	0.00	0.60	139,700	16,811	17,016	18,024	34,852	145,962	226,403	55.1%	
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	19,612	656	0	0	0	21,151	20,268	-4.2%	
Regular Education Subsection Subtotal (lines 1-13)	14.	52.99	49.09	1,911,565	610,493	646,269	376,519	84,776	4,360,560	3,629,622	-16.8%	
200 and 300 Special Education					,	,	,					
1000 Instruction	15.	18.47	14.09	386,660	56,847	0	1,316	0	360,424	444,823	23.4%	
2000 Support Services))		,		,	,	-	
2100 Students	16.	2.07	1.70	105,873	15,165	154,768	811	0	276,617	276,617	0.0%	
2200 Instructional Staff	17.	0.50	0.50	24,617	813	785	1,190	97	27,502	27,502	0.0%	
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	0	0	0	0	0	0	0	0.0%	
2500 Central Services	20.	0.00	0.00	Ő	0	1.058	0	0	1,058	1.058	0.0%	
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	1,000	0	0	0	1,000	0.0%	
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (lines 15-23)	24.	21.04	16.29	517,150	72,825	156,611	3,317	97	665,601	750,000	12.7%	
400 Pupil Transportation	25.	0.00	9.65	185,237	42,383	102,106	95,875	0	321,486	425,601	32.4%	
510 Desegregation (from Districtwide Desegregation	23.	0.00	7.05	105,257	12,505	102,100	,015	0	521,100	125,001	52.170	
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	0	0	0	0.0%	
540 Joint Career and Technical Education and Vocational	27.	0.00	0.00	Ŭ	, i i i i i i i i i i i i i i i i i i i	Ũ	0	, i i i i i i i i i i i i i i i i i i i	Ũ	Ů	01070	
Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	
550 K-3 Reading Program	29.	0.00	0.00	14,854	3,714	-			18,387	18,568	1.0%	
Budgeted expenditures (lines 14, and 24-29)		74.03	75.03	2,628,806	729,415	904,986	475,711	84,873	5,366,034	4,823,791	-10.1%	
Maintained for spending after FY 2026 (budgeted carryforward)	31.									0		
Total budget limit expenditures (lines 30-31)												
(Cannot exceed page 7, line 10)	32.	74.03	75.03	2,628,806	729,415	904,986	475,711	84,873	5,366,034	4,823,791	-10.1%	

The district has budgeted less in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$58,842.

County Navajo County

CTD number 090202000 Version Proposed

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	570,752	655,151 1
2. Gifted Education	0	0 2
3. Remedial Education	0	0 3
4. ELL Incremental Costs	0	0 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)	94,849	94,849 8
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	665,601	750,000 9

10. IEP required pupil transportation costs coded within Program 400

0	0	5.
0	0	6.
0	0	7.
94.849	94,849	8.
665,601	750,000	9.
	•	1

0 10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil	1	to	22
Staff-Pupil	1	to	17

0

Expenditures budgeted	for audit services	
M&O Fund - Nonfederal	6350	26,500
All Funds - Federal	6330	0

FY 2026 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) \$ 8,902 (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)]

District name Joseph City Unified School District

County Navajo County

CTD number 090202000

Version Proposed

Fund 010 (CSF)				Classroom Site F	und (CSF) and CS	SF Budget Limit (A	.R.S. §§ 15-977 and	15-978)		
Expenditures		Salaries	Employee benefits	Purchased services	Supplies	Property	Debt service and miscellaneous	Tota Prior FY	Budget FY	% Increase/
		6100	6200	6300, 6400, 6500	6600	6700	6800	2025	2026	Decrease
1000 Instruction	1.	568,606	98,225					1,149,324	666,831	-42.0%
2100 Support services - students	2.	74,830	14,470	50,035				228,730	139,335	-39.1%
2200 Support services - instructional staff	3.			8,008				0	8,008	
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Overations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	643,436	112,695	58,043	0	0	0	1,378,054	814,174	-40.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								487,877	
Total budget limit expenditures (lines 10-11)	11.	643,436	112,695	58,043	0	0	0	1,378,054	1,302,051	-5.5%

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 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	1,378,054
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	540,096
Unexpended Budget Balance (line 12 minus 13)	14.	837,958
Interest earned in the Classroom Site Fund in FY 2025	15.	0
FY 2026 Classroom Site Fund allocation, provided by ADE based on: ####	16.	464,093
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	1,302,051

(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.

090202000 Version Proposed

Fund 610 (UCO)				Un	restricted Cap	ital Outlay (UC	O) Fund			
		Library books, textbooks,	Short-term noninstructional					Totals		
Fun and the use	Destals	& instructional	software	$\mathbf{D}_{\mathrm{res}}$ (2)	Redemption of	Laterat (4)	All other	Prior FY	Budget FY	%
Expenditures	Rentals	aids (2)	subscription	Property (2)	principal (3)	Interest (4) 6841,6842,6843,	object codes	ΓY	ГҮ	Increase/
	6440	6641-6643	6655	6700	6831, 6832, 6833	6850	(excluding 6900)	2025	2026	Decrease
Unrestricted Capital Outlay Override (1)	1. 0	0	0	0	0	0	0	0	0	0.0% 1.
Unrestricted Capital Outlay Fund 610 (6) 1000 Instruction	2.	75,216		30,421				112,138	105,637	-5.8% 2.
2000 Support Services										
2100,2200 Students and Instructional Staff	3.	12,811	37,441	30,803				45,280	81,055	79.0% 3.
2300, 2400, 2500, 2900 Administration	4.		68,827	23,706				74,335	92,533	24.5% 4.
2600 Operation & Maintenance of Plant	5.			4,329				1,253	4,329	245.5% 5.
2700 Student Transportation 3000 Operation of Noninstructional Services (5)	6.			138				3,718	138	<u>-96.3%</u> 6. 0.0% 7.
4000 Facilities Acquisition and Construction	0							0	0	0.0% 7.
5000 Debt Service	0				16,508	66		80,830	16,574	-79.5% 9.
Budgeted expenditures (lines 2-9)	0 0	88,027	106,268	89,397	16,508	66	0	317,554	300,266	-5.4% 10
Maintained for spending after FY 2026 (budgeted carryforward)	1.	00,027	100,200	0,00,0	10,000	00		51,,551	0	11
Total budget limit expenditures (lines 10-11)										
(Cannot exceed page 8, line 12)	2. 0	88,027	106,268	89,397	16,508	66	0	317,554	300,266	-5.4% 12
		•	The	e district has budge	ted an amount in th	e UCO Fund equal t	o the Unrestricted Capita	l Budget Limit as calc	lated on Page 8 of	8.
(1) Amounts in the Unrestricted Capital Outlay Override line 1 above n	ust be included in	(5)	Expenditures budg	eted in Unrestricted	Capital Outlav (UC	O) Fund for food ser	vice			
the appropriate individual line items for Fund 610 and in the budget ye	ar total column.			ç	-	nt will be used to det CFR Title 7, §210.17				

(2) Detail by object code: Unrestricted Capital Outlay 6641 Library Books 6642 Textbooks 15,000 (6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 S 35,000 Reading Program as described in A R S 815-211 6643 Instructional Aids 38,027 673X Furniture and Equipment 30,000 673X Vehicles 10,000 6/3X Tech Hardware & Software 49.397 (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 C Fund			Building I 630	New Schoo Fund		Adjacent Ways Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	317,554	300,266	0		0		196,084	175,000
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	0
6200 Employee Benefits	3.	0		0		0		0	0
6450 Construction Services	4.	0		0		0		196,084	175,000
6655 Short-term Noninstructional Software Subscription	5.								0
6710 Land and Improvements	6.	0		0		0		0	0
6720 Buildings and Improvements	7.	0		0		0		0	0
673X Furniture and Equipment	8.	70,000	30,000	0		0		0	0
673X Vehicles	9.	50,000	10,000	0		0		0	0
673X Technology Hardware & Software	10.	(60,903)	49,397	0		0		0	0
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0	0
Total (lines 2-12)	13.	59,097	89,397	0	0	0	0	196,084	175,000
otal amounts reported on lines 2-12 above for:									
Renovation	14.	0	0	0				0	0
New Construction	15.	0	0	0		0		0	0
Other	16.	59,097	89,397	0		0		196,084	175,000
Total (lines 14-16, must equal line 13)	17.	59,097	89,397	0	0	0	0	196,084	175,000

(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 2026

\$ -

District name Joseph City Unified School District

mainat Special

		F	ТЕ	Total all functions			
eder	al projects FTE & expenditures	Prior FY	Budget FY	Prior FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	2.57	3.12	207,000	163,571		
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	80,000	17,377		
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	0	11,973		
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	0	0		
6.	200 ESEA Title VII - Indian Education	0.00	0.00	25,000	20,000		
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0		
8.	220 IDEA Part B	2.80	2.26	208,000	102,482		
9.	230 Johnson-O'Malley	0.02	0.00	4,500	4,000		
10.	240 Workforce Investment Act	0.00	0.00	0	0		
11.	250 AEA - Adult Education	0.00	0.00	0	0		
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	18,000	9,754		
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0		
14.	290 Medicaid Reimbursement	0.00	0.75	165,000	165,000		
15.	349 National Forest Fees	0.00	0.00	0	0		
16.	353 Taylor Grazing Fees	0.00	0.00	0	0		
17.	374 E-Rate	0.00	0.00	75,000	75,000		
8.	378 Impact Aid	0.00	0.00	0	0		
19.	300-399 Other Federal Projects	1.95	0.00	375,000	65,000		
20.	699 Federal Impact Aid (Construction)	0.00	0.00	0	0		
21.	Total Federal Project Funds (lines 1-20)	7.34	6.13	1,157,500	634,157		
tate	projects FTE & expenditures						
22.	400 Vocational Education	0.00	0.05	5,000	2,799		
23.	410 Early Childhood Block Grant	0.00	0.00	0	0		
24.	420 Ext. School Yr Pupils with Disabilities	0.00	0.00	0	0		
25.	425 Adult Basic Education	0.00	0.00	0	0		
26.	430 Chemical Abuse Prevention Programs	0.00	0.00	0	0		
27.	435 Academic Contests	0.00	0.00	0	0		
28.	450 Gifted Education	0.00	0.00	0	0		
29.	456 College Credit Exam Incentives	0.00	0.00	0	300		
30.	460 Environmental Special Plate	0.00	0.00	0	0		
31.	Other State Projects	0.00	0.00	70,000	70,000		
32.	Total State Project Funds (lines 22-31)	0.00	0.05	75,000	73,099		
33.	Total Special Projects (lines 21 and 32)	7.34	6.18	1,232,500	707,256		
nstr	uctional Improvement Fund Expenditures (020)			Prior FY	Budget FY		
1.	Teacher Compensation Increases		Г	200,000	200,000		

1.	reacher compensation i
2.	Class Size Reduction

- Dropout Prevention Programs (M&O purposes) 3.
- 4. Instructional Improvement Programs (M&O purposes)
- 5. Total Instructional Improvement Fund (lines 1-4)

00	4,500	4,000	9.	11.
00	0	0	10.	12.
00	0	0	11.	13.
00	18,000	9,754	12.	14.
00	0	0	13.	15.
75	165,000	165,000	14.	16.
00	0	0	15.	17.
00	0	0	16.	18.
00	75,000	75,000	17.	19.
00	0	0	18.	20.
00	375,000	65,000		21.
00	0	0	20.	22.
13	1,157,500	634,157	21.	23.
				24.
05	5,000	2,799		25.
00	0	0	23.	26.
00	0	0	24.	27.
00	0	0	25.	28.
00	0	0		29.
00	0	0	27.	30.
00	0	0		31.
00	0	300	29.	32.
00	0	0		33.
00	70,000	70,000		34.
05	75,000	73,099	32.	
18	1,232,500	707,256	33.	1.
				2.
	Prior FY	Budget FY		3.
	200,000	200,000	1.	4.
	0	0	2.	
	0	0	3.	
	0	0	2.	

0 4.

200,000 5.

County Navajo County

090202000 number

Version Proposed

other	lunus 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
7.	570 Indirect Costs
8.	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.	9

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

Prior FY	Budget FY	
0	0	1.
0	0	2.
0	0	3.
20,000	15,000	4.
300,000	300,000	5.
80,000	80,000	6.
35,000	35,000	7.
100,000	100,000	8.
65,000	65,000	9.
550,000	550,000	10.
30,000	15,000	11.
0	0	12.
0	0	13.
75,000	75,000	14.
3,000	3,000	15.
30,000	30,000	16.
155,000	39,476	17.
0	0	18.
0	0	19.
10,000	10,000	20.
0	0	21.
0	0	22.
250,000	150,000	23.
0	0	24
0	0	25.
0	0	26.
0	0	27.
80,000	50,000	28.
60,000	60,000	29.
0	0	30.
1,000	100	31.
0	0	32.
60,000	60,000	33.
0	0	34.
0	0	1.
0	0	**

0	0	1.
0	0	2.
0	0	3.
0	0	4.

0

200,000

District name Joseph City Unified School Distri County Navajo County	СТД	number	090202000
		Version	Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)	А.		B.
*1. FY 2026 Revenue Control Limit (RCL)	A. Maintenance and Operation	_	D. Unrestricted Capital Outlay
(from BSA55 tab, page 3; includes FRPL and DAA onetime supple) \$ 4,355,084 \$	4,355,084	\$	0
*2. (a) FY 2026 District Additional Assistance (DAA) (from	4,555,084	φ	0
BSA55 tab, page 4) \$ 274,992			
(b) DAA Adjustment (from BSA55 tab, page 4) \$ 0			
(c) Total DAA (line 2.a plus 2.b) \$ 274,992			274,992
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment			274,772
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 line6)			
 (a) Maintenance and Operation (b) Unrestricted Capital Outlay 	560,457		
(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 (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)		_	
 Budget Balance Carry forward (from Calculations page, Calculation of M&O Fund Budget 			
(b) Balance Carryforward, line 13) (A.R.S. §15-943.01)	58,842		
(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 2024 (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 2025 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)			
(a) Prior Year Over Expenditures/Resolutions:			
(~)			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund	(91,750)		
(c) Increase for Energy and Water Savings Fund Transfer to M&O	<u>, , , , , , , , , , , , , , , , , , , </u>		
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
10. FY 2026 General Budget Limit (column A, lines 1 through 9)			
(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount) \$	4,882,633		
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)		\$	274,992

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

istrict name	Joseph City Unified School District	County	Navajo County	CTD number Version	090202000 Proposed
	Calculation of FY 2020	IIn posticated	Conital Dudgat Limit	version	Tioposed
		S. Section 15-9			
	(1).11.	5. Section 15-24	(1. D)		
	Unrestricte	ed Capital Bud	get Limit		
1. FY 2025 Unr	estricted Capital Budget Limit (UCBL)				
(from FY 2	025 latest revised Budget, page 8, line 12)			\$	317,554
	Adjustment for prior years as notified by ADE	on BUDG75 re	eport (For budget		
adoption, use				\$	0
	ount Available for FY 2025 Capital Expenditu	tres (line $1 + 2$)		\$	317,554
	geted in Fund 610 in FY 2025				
`	25 latest revised Budget, page 4, line 10)			\$	317,554
	3 or the sum of line 4 and any positive adjust		11.	\$	317,554
	d 610 Actual Expenditures (For budget adopti		xpenditures	¢	202 200
-	stimated expenditures through fiscal year-end.)			\$	292,280
•	Budget Balance in Fund 610 (line 5 minus 6) I ut show negative amount here in parentheses.	i negative, use	zero in	\$	25 274
	d in Fund 610 in FY 2025			ۍې	25,274
	sited in Fund 610 from Division of School Fac	vilities for dona	ted land (A.R.S. 841-5741 F)	s <u>s</u>	0
				Ψ	
	o UCBL for FY 2026 (A.R.S. Section 15-905. • Over Expenditures/Resolutions:	.M) Include yea	r(s) and descriptions, as appli	cable.	
	-			\$	
(b) ADM/Tra	nsportation Audit Adjustment			\$	
(c) Other:				\$	
11. Amount to be	e used for capital expenditures (from page 7, lir	ne 11)		\$	274,992
12. FY 2026 Uni	estricted Capital Budget Limit (lines 7 through	n 11) (1)		\$	300,266

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

County Navajo County

Version Proposed

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)

					Employee	Purchased				Tot	als	
English Language Learners Supplement			ГE	Salaries	benefits	services	Supplies	Property	Other	Prior	Budget	%
		Prior	Budget			6300, 6400,				FY	FY	Increase/
Expenditures		FY	FY	6100	6200	6500	6600	6700	6800	2025	2026	Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	C	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	C	0.0%
2200 Instructional Staff	3.	0.00								0	C	0.0%
2300 General Administration	4.	0.00								0	C	0.0%
2400 School Administration	5.	0.00								0	C	0.0%
2500 Central Services	6.	0.00								0	C	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	C	0.0%
2700 Student Transportation	8.	0.00								0	C	0.0%
2900 Other	9.	0.00								0	C	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	C	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	C	0.0%
2200 Instructional Staff	13.	0.00								0	C	0.0%
2300 General Administration	14.	0.00								0	C	0.0%
2400 School Administration	15.	0.00								0	C	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	C	0.0%
2900 Other	19.	0.00								0	C	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	C	0.0%

	Summary of School Distr	ict Proposed Exp	enditure Budget			CTD number Version	090202000 Proposed
I certify that the budget of	Joseph	City Unified Scho	ool	District,	Navajo	County for fiscal year 2026 was offici	ally
proposed by the Governing Board on, Steven Mills	_	June 10, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting during normal business hours.at the District Office, telephone928-288-3307during normal business hours.					
				Preside	ent of the Gover	ning Board	
1. Average Daily Membership:		Prior year	Budget year	4. Average teach	er salaries (A.R	.S. §15-903.E)	
	2024 ADM	2025 ADM	2026 ADM	1. Average salary	of all teachers e	mployed in FY 2026 (budget year)	60,634
	2024 AD N						
Attanding	2024 ADW	202.3 ADM	2020 ADM			mployed in FY 2025 (prior year)	59,445
Attending	407.3003	389.6089		2. Average salary	of all teachers e		/

2. Tax Kates:		Prior F Y	Est. Budget F Y	4. Percentage increase	2%
Primary rate (equalization formula funding and budget add	l-ons not required to				
be in secondary rate)	-	4.3101	4.7814	Comments on average salary calculation (Optional):	
Secondary rate (voter-approved overrides, bonds, and Card	eer Technical				
Education Districts, and desegregation, if applicable)		0.7392	0.5803		
3. Budgeted expenditures and Budget Limits:	Budgeted	Budgeted			
	Expenditures	Carryforward	Budget Limit		
Maintenance & Operation Fund	4,823,791	0	4,882,633		
Classroom Site Fund	814,174	487,877	1,302,051		
Unrestricted Capital Outlay Fund	300,266	0	300,266		

	Salaries an	Salaries and Benefits		Other		TOTAL	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY
100 Regular Education							
1000 Instruction	1,732,687	956,642	34,775	49,349	1,767,462	1,005,991	-43.19
2000 Support Services							
2100 Students	274,733	181,528	19,017	19,868	293,750	201,396	-31.49
2200 Instructional Staff	192,110	200,774	38,644	44,065	230,754	244,839	6.19
2300, 2400, 2500 Administration	604,547	575,503	115,270	149,489	719,817	724,992	0.7%
2600 Oper./Maint. of Plant	396,967	389,809	744,287	765,154	1,141,254	1,154,963	1.29
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	10,500	8,880	0	22	10,500	8,902	-15.2%
510 School-Sponsored Cocurric. Activities	27,715	32,143	2,195	9,725	29,910	41,868	40.0%
520 School-Sponsored Athletics	108,581	156,511	37,381	69,892	145,962	226,403	55.1%
30, 700, 800, 900 Other Programs	21,151	20,268	0	0	21,151	20,268	-4.2%
Regular Education Subsection Subtotal	3,368,991	2,522,058	991,569	1,107,564	4,360,560	3,629,622	-16.8%
200 and 300 Special Education							
1000 Instruction	359,108	443,507	1,316	1,316	360,424	444,823	23.49
2000 Support Services							
2100 Students	121,038	121,038	155,579	155,579	276,617	276,617	0.0%
2200 Instructional Staff	25,430	25,430	2,072	2,072	27,502	27,502	0.0%
2300, 2400, 2500 Administration	0	0	1,058	1,058	1,058	1,058	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	505,576	589,975	160,025	160,025	665,601	750,000	12.79
100 Pupil Transportation	194,119	227,620	127,367	197,981	321,486	425,601	32.4%
10 Desegregation	0	0	0	0	0	0	0.0%
30 Dropout Prevention Programs	0	0	0	0	0	0	0.09
40 Joint Career and Technical Education						*	
and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	18,387	18,568	0	0	18,387	18,568	1.09
Budgeted Expenditures	4,087,073	3,358,221	1,278,961	1,465,570	5,366,034	4,823,791	-10.19

Rev. 5/25 Arizona Department of Education and Auditor General

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

CTD number 090202000

Version Proposed

Total expenditures by fund						
	Budgeted Ex	penditures	\$ Increase/(Decrease)	% Increase/(Decrease)		
Fund	Prior FY	Budget FY	from Prior FY	from Prior FY		
Maintenance & Operation	5,366,034	4,823,791	(542,243)	-10.1%		
Instructional Improvement	0	0	0	0.0%		
English Language Learner	0	0	0	0.0%		
Compensatory Instruction	0	0	0	0.0%		
Classroom Site	1,378,054	814,174	(563,880)	-40.9%		
Federal Projects	1,157,500	634,157	(523,343)	-45.2%		
State Projects	75,000	73,099	(1,901)	-2.5%		
Unrestricted Capital Outlay	317,554	300,266	(17,288)	-5.4%		
New School Facilities	0	0	0	0.0%		
Adjacent Ways	196,084	175,000	(21,084)	-10.8%		
Debt Service	1,000	100	(900)	-90.0%		
School Plant Fund	20,000	15,000	(5,000)	-25.0%		
Auxiliary Operations	100,000	100,000	0	0.0%		
Bond Building	0	0	0	0.0%		
Food Service	300,000	300,000	0	0.0%		
Other	1,483,000	1,222,476	(260,524)	-17.6%		

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	570,752	655,151			
Gifted Education	0	0			
Remedial Education	0	0			
ELL Incremental Costs	0	0			
ELL Compensatory Instruction	0	0			
Vocational and Technical Education (non-CTED)	0	0			
Career Education (non-CTED)	0	0			
Career Technical Education (CTED)	94,849	94,849			
TOTAL	665,601	750,000			

Proposed staffing summary							
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio			
Certified							
Superintendent, principals, other administrators	0	3	3	1 to	123.7		
Teachers	0	29	29	1 to	12.8		
Other	0	1	1	1 to	371.0		
Subtotal	0	33	33	1 to	11.2		
Classified							
Managers, supervisors, directors	0	5	5	1 to	74.2		
Teachers aides	0	18	18	1 to	20.6		
Other	0	10	10	1 to	37.1		
Subtotal	0	33	33	1 to	11.2		
TOTAL	0	66	66	1 to	5.6		
Special education							
Teacher	0	1	1	1 to	22.0		
Staff	0	13	13	1 to	16.5		