



District Name Joseph City Unified School District

County Navajo County

CTD number 090202000

FY 2026
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed

June 10, 2025

Adopted

Revised

Date

District website link of posted budget

Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 11, 2025.
Date

Superintendent signature

Business Manager signature

Bryan Fields

Steven Mills

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee:

Steven Mills

Telephone:

928-288-3307

Email:

stevenm@icusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	3,272,059
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ 437,083
Intermediate	2000	\$ 27
State	3000	\$ 1,398,613
Federal	4000	\$ 604,334
TOTAL		\$ 2,440,057

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	4.3101	4.7814
Secondary Tax Rates:		
M&O Override	0.7392	0.5803
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.7392	0.5803

Total budgeted expenditures and aggregate 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
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 300,266	\$ 0	\$ 300,266
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 634,157
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 5,817,056

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 60,634
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 59,445
3. Increase in average teacher salary from the prior year	\$ 1,189
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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

District name				County		CTD number		Version		Proposed		
Joseph City Unified School District				Navajo County		090202000						
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 2025	Budget FY 2026		
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	0	0	1,058	0	0	1,058	1,058	0.0%	
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	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 Budget, page 2, line 44)		26.	0.00	0.00	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 Education Center		28.	0.00	0.00	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)		30.	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.												

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.

District name Joseph City Unified School District

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)

1. Total all disability classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education (non-CTED)
7. Career Education (non-CTED)
8. Career Technical Education (CTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)
10. IEP required pupil transportation costs coded within Program 400

Prior FY	Budget FY	
570,752	655,151	1.
0	0	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
94,849	94,849	8.
665,601	750,000	9.
0	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

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)]

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 2025	Budget FY 2026		
1000 Instruction	1.	568,606	98,225					1,149,324	666,831	-42.0%	1.
2100 Support services - students	2.	74,830	14,470	50,035				228,730	139,335	-39.1%	2.
2200 Support services - instructional staff	3.			8,008				0	8,008		3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Budgeted expenditures (lines 1-8)	9.	643,436	112,695	58,043	0	0	0	1,378,054	814,174	-40.9%	9.
Maintained for spending after FY 2026 (budgeted carryforward)	10.								487,877		10.
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%	11.

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.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund										
Expenditures		Rentals	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4)	All other object codes	Totals	
									Prior FY	Budget FY
		6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	2025	2026
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		75,216		30,421				112,138	105,637
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		12,811	37,441	30,803				45,280	81,055
2300, 2400, 2500, 2900 Administration	4.			68,827	23,706				74,335	92,533
2600 Operation & Maintenance of Plant	5.				4,329				1,253	4,329
2700 Student Transportation	6.				138				3,718	138
3000 Operation of Noninstructional Services (5)	7.								0	0
4000 Facilities Acquisition and Construction	8.								0	0
5000 Debt Service	9.					16,508	66		80,830	16,574
Budgeted expenditures (lines 2-9)	10.	0	88,027	106,268	89,397	16,508	66	0	317,554	300,266
Maintained for spending after FY 2026 (budgeted carryforward)	11.								0	
Total budget limit expenditures (lines 10-11)										
(Cannot exceed page 8, line 12)	12.	0	88,027	106,268	89,397	16,508	66	0	317,554	300,266

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 Outlav (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	\$ 15,000
6642 Textbooks	35,000
6643 Instructional Aids	38,027
673X Furniture and Equipment	30,000
673X Vehicles	10,000
673X Tech Hardware & Software	49,397

(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. 815-211

(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.	317,554	300,266	0		0		196,084	175,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0	0	2.
6200 Employee Benefits	3.	0		0		0		0	0	3.
6450 Construction Services	4.	0		0		0		196,084	175,000	4.
6655 Short-term Noninstructional Software Subscription	5.								0	5.
6710 Land and Improvements	6.	0		0		0		0	0	6.
6720 Buildings and Improvements	7.	0		0		0		0	0	7.
673X Furniture and Equipment	8.	70,000	30,000	0		0		0	0	8.
673X Vehicles	9.	50,000	10,000	0		0		0	0	9.
673X Technology Hardware & Software	10.	(60,903)	49,397	0		0		0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0	0	12.
Total (lines 2-12)	13.	59,097	89,397	0	0	0	0	196,084	175,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0	0	0				0	0	14.
New Construction	15.	0	0	0		0		0	0	15.
Other	16.	59,097	89,397	0		0		196,084	175,000	16.
Total (lines 14-16, must equal line 13)	17.	59,097	89,397	0	0	0	0	196,084	175,000	17.

(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				County				CTD number				Version			
Joseph City Unified School District				Navajo County				090202000				Proposed			
Special projects								Other funds expenditures							

District name	Joseph City Unified School Distri	County	Navajo County	CTD number	090202000
				Version	Proposed
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
			A. Maintenance and Operation	B. Unrestricted Capital Outlay	
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplies)	\$	4,355,084	\$	4,355,084
*2.	(a) FY 2026 District Additional Assistance (DAA) (from 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 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		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 Carryforward (from Calculations page, Calculation of M&O Fund Budget 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) 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		(91,750)		
	(c) Increase for Energy and Water Savings Fund Transfer to M&O				
	(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.					

Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 317,554
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)	\$ 317,554
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 317,554
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 317,554
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 292,280
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 25,274
8. Interest Earned in Fund 610 in FY 2025	\$ 0
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 274,992
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 300,266

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	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	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	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	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	0	0.0%
2900 Other	19.	0.00								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%

Summary of School District Proposed Expenditure Budget

CTD number 090202000
Version Proposed

I certify that the budget of
proposed by the Governing Board on,
Steven Mills

Joseph City Unified School District,
June 10, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting
at the District Office, telephone 928-288-3307 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)	
Attending	2024 ADM	2025 ADM	2026 ADM		1. Average salary of all teachers employed in FY 2026 (budget year)	60,634
	407.3003	389.6089	371.0000		2. Average salary of all teachers employed in FY 2025 (prior year)	59,445
2. Tax Rates:		Prior FY	Est. Budget FY		3. Increase in average teacher salary from the prior year	1,189
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.3101	4.7814		4. Percentage increase	2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7392	0.5803	Comments on average salary calculation (Optional):		
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			

	Maintenance and Operation Expenditures						
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	1,732,687	956,642	34,775	49,349	1,767,462	1,005,991	-43.1%
2000 Support Services							
2100 Students	274,733	181,528	19,017	19,868	293,750	201,396	-31.4%
2200 Instructional Staff	192,110	200,774	38,644	44,065	230,754	244,839	6.1%
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	1.2%
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%
610 School-Sponsored Cocurric. Activities	27,715	32,143	2,195	9,725	29,910	41,868	40.0%
620 School-Sponsored Athletics	108,581	156,511	37,381	69,892	145,962	226,403	55.1%
630, 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	23.4%
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	12.7%
400 Pupil Transportation	194,119	227,620	127,367	197,981	321,486	425,601	32.4%
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	18,387	18,568	0	0	18,387	18,568	1.0%
Budgeted Expenditures	4,087,073	3,358,221	1,278,961	1,465,570	5,366,034	4,823,791	-10.1%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget 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%

CTD number	090202000
Version	Proposed

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