

District contact information

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Julie	Strong	julies@jcusd.org	928-288-3307	
	Steven	Mills	stevenm@jcusd.org	928-288-3307	
	Steven	Mills	stevenm@jcusd.org	928-288-3307	
	Sarah	Jacobs	sarah.jacobs@hm.cpa	623-237-7957	
	Sarah	Hancock	sarahhancock@jcusd.org	928-288-3307	
	Julie	Strong	julies@jcusd.org	928-288-3307	
	Julie	Mills	juliem@jcusd.org	928-288-3307	
	Spencer	Johnstun	spencerj@jcsud.org	928-288-3307	
	Dan	Bushman	francm@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Jason	Gardner	jasong@jcusd.org	928-288-3307	
	Eldon	Larsen	eldon.larsen@aps.com	928-288-3307	
	Andrew	Bushman	andrew@bushmanconstruction	928-288-3307	
	Karsten	Flake	jehswoodsman@yahoo.com	928-288-3307	
	Dayton	Flake	dayton_flake@yahoo.com	928-288-3307	
	Cat	Hansen	cath@jcusd.org	928-288-3307	

SELECT from Dropdown

Student Information Systems (SIS) Vendor
 Accounting Information System
 Bookstore Cash Receipting System
 District's website home page address

InfiniteCampus (InfiniteCampus)
Infinite Visions
InTouch
www.jcusd.org

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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.	23.86	25.18	1,143,639	207,110	2,186	30,292	2,297	1,764,339	1,385,524	-21.5%
2000 Support services											
2100 Students	2.	3.58	3.15	231,268	43,465	16,020	1,650	1,347	232,161	293,750	26.5%
2200 Instructional staff	3.	3.64	2.81	151,110	41,000	36,440	1,394	810	229,769	230,754	0.4%
2300 General administration	4.	1.27	1.30	71,496	17,100	2,208	0	7,744	209,248	98,548	-52.9%
2400 School administration	5.	3.48	3.48	157,902	33,936	0	7,102	894	280,634	199,834	-28.8%
2500 Central services	6.	3.90	4.90	266,588	57,525	66,760	5,508	25,054	442,894	421,435	-4.8%
2600 Operation & maintenance of plant	7.	7.74	11.98	324,086	72,881	413,905	329,347	1,035	1,288,277	1,141,254	-11.4%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.19	0.19	8,108	740	0	0	0	11,079	8,848	-20.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	25,415	2,300	0	0	2,195	32,208	29,910	-7.1%
620 School-sponsored athletics	11.	0.00	0.00	101,057	7,524	11,121	12,552	13,708	178,242	145,962	-18.1%
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	20,459	692	0	0	0	22,119	21,151	-4.4%
Regular education subsection subtotal (lines 1-13)	14.	47.66	52.99	2,501,128	484,273	548,640	387,845	55,084	4,690,970	3,976,970	-15.2%
200 and 300 Special education											
1000 Instruction	15.	9.68		318,509	40,599	0	1,316	0	396,132	360,424	-9.0%
2000 Support services											
2100 Students	16.	2.32		105,873	15,165	154,768	811	0	276,617	276,617	0.0%
2200 Instructional staff	17.	0.50		24,617	813	785	1,190	97	27,502	27,502	0.0%
2300 General administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00		0	0	1,058	0	0	1,058	1,058	0.0%
2600 Operation & maintenance of plant	21.	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	12.50	0.00	448,999	56,577	156,611	3,317	97	701,309	665,601	-5.1%
400 Pupil transportation	25.	4.78		156,997	37,122	41,257	86,110	0	398,575	321,486	-19.3%
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	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	0.0%
550 K-3 Reading program	29.	0.33		14,709	3,678				19,302	18,387	-4.7%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	65.27	52.99	3,121,833	581,650	746,508	477,272	55,181	5,810,156	4,982,444	-14.2%

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	629,309	570,752	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	72,000	94,849	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	701,309	665,601	9.
10. IEP required pupil transportation costs coded within Program 400	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	22,000
All funds - Federal	6330	0

FY 2025 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) \$ 10,500
 (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.	998,074	151,250					1,272,196	1,149,324	-9.7%
2100 Support services - students	2.	30,964	6,000	191,766				10,295	228,730	2121.8%
2200 Support services - instructional staff	3.							0	0	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	1,029,038	157,250	191,766	0	0	0	1,282,491	1,378,054	7.3%

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.	1,282,491
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	367,759
Unexpended Budget Balance (line 10 minus 11)	12.	914,732
Interest earned in the Classroom Site Fund in FY 2024	13.	2,292
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	461,030
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1,378,054

(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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4)	All other object codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY	Budget FY	
Unrestricted Capital Outlay Override (1)	6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850		2024	2025	
								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		82,698		29,440				202,879	112,138	-44.7%
2000 Support services										
2100, 2200 Students and instructional staff		12,003	26,073	7,204				77,957	45,280	-41.9%
2300, 2400, 2500, 2900 Administration			56,853	17,482				62,754	74,335	18.5%
2600 Operation & maintenance of plant				1,253				21,539	1,253	-94.2%
2700 Student transportation				187,311				0	187,311	
3000 Operation of noninstructional services (5)								292	0	-100.0%
4000 Facilities acquisition and construction								3,090	0	-100.0%
5000 Debt service					68,476	12,354		66,634	80,830	21.3%
Total unrestricted capital outlay fund (lines 2-9)	0	94,701	82,926	242,690	68,476	12,354	0	435,145	501,147	15.2%

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	\$ 2,000
6642 Textbooks	50,000
6643 Instructional Aids	102,701
673X Furniture and Equipment	70,000
673X Vehicles	50,000
675X Tech Hardware & Software	122,690

(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 \$ 37,737, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of \$ 9,972, 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.	435,145	501,147	0		0		50,000	1.
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	2.
6200 Employee Benefits	3.	0		0		0		0	3.
6450 Construction Services	4.	0		0		0		50,000	4.
6710 Land and Improvements	5.	0		0		0		0	5.
6720 Buildings and Improvements	6.	0		0		0		0	6.
673X Furniture and Equipment	7.	27,000	70,000	0		0		0	7.
673X Vehicles	8.	27,000	50,000	0		0		0	8.
673X Technology Hardware & Software	9.	61,624	122,690	0		0		0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0	11.
Total (lines 2-11)	12.	115,624	242,690	0	0	0	0	50,000	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	13.
New Construction	14.	0		0		0		0	14.
Other	15.	115,624	155,495	0		0		50,000	15.
Total (lines 13-15, must equal line 12)	16.	115,624	155,495	0	0	0	0	50,000	0

Check line 12

(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 \$ 50,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.

Special projects

Federal projects FTE & expenditures

1.	100-130 ESEA Title I - Helping Disadvantaged Children	2.50	2.57	215,000	195,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.20	0.00	73,000	25,000
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	1,000	13,000
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	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8.	220 IDEA Part B	1.80	2.80	229,000	115,500
9.	230 Johnson-O'Malley	0.00	0.02	4,500	4,500
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	16,000	9,000
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	0.00	0.00	125,000	125,000
15.	349 National Forest Fees		0.00		0
16.	353 Taylor Grazing Fees		0.00		0
17.	374 E-Rate	0.00	0.00	75,000	75,000
18.	378 Impact Aid	0.00	0.00	0	0
19.	300-399 Other Federal Projects	0.00	1.95	800,000	250,000
20.	699 Federal Impact Aid (Construction)		0.00		0
21.	Total Federal Project Funds (lines 1-20)	4.50	7	1,538,500	812,000

State projects FTE & expenditures

22.	400 Vocational Education	0.00		6,000	5,000
23.	410 Early Childhood Block Grant	0.00		0	0
24.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0
25.	425 Adult Basic Education	0.00		0	0
26.	430 Chemical Abuse Prevention Programs	0.00		0	0
27.	435 Academic Contests	0.00		0	0
28.	450 Gifted Education	0.00		0	0
29.	456 College Credit Exam Incentives	0.00		0	0
30.	460 Environmental Special Plate	0.00		0	0
31.	Other State Projects	0.00		60,000	70,000
32.	Total State Project Funds (lines 22-31)	0.00	0	66,000	75,000
33.	Total Special Projects (lines 21 and 32)	4.50	7	1,604,500	887,000

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)				

	Prior FY	Budget FY
	90,000	150,000
	0	0
	0	0
	0	0
	90,000	150,000

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.	9__ _____

	Prior FY	Budget FY	
	0	0	1.
	0	0	2.
	0	0	3.
	40,000	20,000	4.
	300,000	300,000	5.
	80,000	80,000	6.
	35,000	35,000	7.
	100,000	100,000	8.
	50,000	50,000	9.
	550,000	550,000	10.
	20,000	30,000	11.
	0	0	12.
	0	0	13.
	75,000	75,000	14.
	3,000	3,000	15.
	30,000	30,000	16.
	90,000	90,000	17.
	0	0	18.
	0	0	19.
	10,000	10,000	20.
	0	0	21.
	0	0	22.
	190,000	250,000	23.
	500	0	24.
	0	0	25.
	0	0	26.
	0	0	27.
	48,000	48,000	28.
	90,000	60,000	29.
	2,000,000	2,000,000	30.
	1,000	1,000	31.
	0	0	32.
	60,000	60,000	33.
	0	0	34.
	0	0	1.
	0	0	2.
	0	0	3.
	0	0	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)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 4,318,120	\$ 4,134,527	\$ 183,593
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 285,234		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 285,234		285,234
*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)		687,314	
(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			
(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)1 (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)		126,073	
(b) Carryforward, line 13) (A.R.S. §15-943.01)			
(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)		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			
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		34,530	
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)		\$ 4,982,444	
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)			\$ 468,827

* 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>435,145</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>435,145</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	<u>435,145</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>435,145</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>402,825</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>32,320</u>
8. Interest earned in Fund 610 in FY 2024	\$	<u></u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	<u></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></u>
_____	\$	<u></u>
(b) ADM/Transportation audit adjustment	\$	<u></u>
(c) Other: _____	\$	<u></u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	<u>468,827</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u><u>501,147</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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures			6100	6200		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	0.0%
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	0.0%

I certify that the budget of Joseph City Unified School District, Navajo County for fiscal year 2025 was officially revised by the Governing Board on, December 10, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Steven Mills 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)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	59,445
Attending	426.1048	407.3003	379.6902	2. Average salary of all teachers employed in FY 2024 (prior year)	58,279
				3. Increase in average teacher salary from the prior year	1,166
				4. Percentage increase	2%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.5502	4.3101		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7494	0.7392		
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		4,982,444	4,982,444		
Classroom Site Fund		1,378,054	1,378,054		
Unrestricted Capital Outlay Fund		501,147	501,147		

	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	1,727,342	1,350,749	36,997	34,775	1,764,339	1,385,524	-21.5%
2000 Support services							
2100 Students	219,751	274,733	12,410	19,017	232,161	293,750	26.5%
2200 Instructional staff	205,694	192,110	24,075	38,644	229,769	230,754	0.4%
2300, 2400, 2500 Administration	765,890	604,547	166,886	115,270	932,776	719,817	-22.8%
2600 Oper./Maint. of plant	486,020	396,967	802,257	744,287	1,288,277	1,141,254	-11.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	10,675	8,848	404	0	11,079	8,848	-20.1%
610 School-sponsored cocurric. activities	30,828	27,715	1,380	2,195	32,208	29,910	-7.1%
620 School-sponsored athletics	115,024	108,581	63,218	37,381	178,242	145,962	-18.1%
630, 700, 800, 900 Other programs	22,119	21,151	0	0	22,119	21,151	-4.4%
Regular education subsection subtotal	3,583,343	2,985,401	1,107,627	991,569	4,690,970	3,976,970	-15.2%
200 and 300 Special education							
1000 Instruction	394,816	359,108	1,316	1,316	396,132	360,424	-9.0%
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	541,284	505,576	160,025	160,025	701,309	665,601	-5.1%
400 Pupil transportation	220,273	194,119	178,302	127,367	398,575	321,486	-19.3%
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	19,302	18,387	0	0	19,302	18,387	-4.7%
Total Expenditures	4,364,202	3,703,483	1,445,954	1,278,961	5,810,156	4,982,444	-14.2%

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

CTD number 090202000
Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,810,156	4,982,444	(827,712)	-14.2%
Instructional Improvement	90,000	150,000	60,000	66.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,282,491	1,378,054	95,563	7.5%
Federal Projects	1,538,500	812,000	(726,500)	-47.2%
State Projects	66,000	75,000	9,000	13.6%
Unrestricted Capital Outlay	435,145	501,147	66,002	15.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	50,000	0	(50,000)	-100.0%
Debt Service	1,000	1,000	0	0.0%
School Plant Fund	40,000	20,000	(20,000)	-50.0%
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	3,331,500	3,371,000	39,500	1.2%

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	629,309	570,752
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)	72,000	94,849
TOTAL	701,309	665,601

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 126.6
Teachers	0	25	25	1 to 15.2
Other	0	2	2	1 to 189.8
Subtotal	0	30	30	1 to 12.7
Classified --				
Managers, supervisors, directors	0	5	5	1 to 75.9
Teachers aides	0	17	17	1 to 22.3
Other	0	21	21	1 to 18.1
Subtotal	0	43	43	1 to 8.8
TOTAL	0	73	73	1 to 5.2
Special education --				
Teacher		1	1	1 to 22.0
Staff		7	7	1 to 16.5

District name Joseph City Unified School District

CTD number 090202000

Version Revised #1

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u> </u>
3.	Adjusted FY 2025 TNT Base Limit	\$ <u><u>0</u></u>

primary property tax rate
related to budgeted
expenditures

FY 2025 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>
5.	Dropout prevention (from page 1, line 27)	<u>0</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$ <u><u>0</u></u>

Adjustments for FY 2024 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center	
a.	FY 2024 Total actual expenditures for programs above	\$ <u> </u>
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>
9.	Small school adjustment	
a.	FY 2024 final budget for small school adjustment	\$ <u> </u>
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$ <u>0</u>
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$ <u>0</u>
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>

12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>50,000</u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>50,000</u>
B.1.	Current assessed value	\$ <u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>50,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

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														Total all funds		
	General			Capital Projects				Special Revenue			Debt Service	Permanent	Enterprise	Internal Services			
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if 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	331,767	0	847,519	7,463	0	126,035	(1,016,186)	815,897	(1,245,300)	433,266	5	0	0	0	0	300,466	
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	5,433,401	0	250,537	402,407	0	50,000	572,447	466,801	1,692,848	433,702	10	0	0	0	0	9,302,153	
(b) FY 2024 expenditures and other financing uses	5,684,471	0	240,632	402,825	0	29,951	747,599	367,759	984,430	402,506	0	0	0	0	0	8,860,173	
3. Estimated FY 2024 ending fund balance	80,697	0	857,424	7,045	0	146,084	(1,191,338)	914,939	(536,882)	464,462	15	0	0	0	0	742,446	
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(c) Committed	0	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	0	
(e) Unassigned	80,697	0	857,424	7,045	0	146,084	(1,191,338)	914,939	(536,882)	464,462	15	0	0	0	0	742,446	
(f) Total (amount must agree to line 3 above)	80,697	0	857,424	7,045	0	146,084	(1,191,338)	914,939	(536,882)	464,462	15	0	0	0	0	742,446	
4. FY 2024 estimated ending fund balance details and planned uses																	
(a) Fund deficit	0	0	0	0	0	0	(1,191,338)	0	(536,882)	0	0	0	0	0	0	(1,728,220)	
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(c) Planned to be spent in FY 2025	0	0	514,434	0	0	87,650	0	548,963	0	278,677	0	0	0	0	0	1,429,744	
(d) Maintained for spending after FY 2025	80,697	0	342,970	7,045	0	58,434	0	365,976	0	185,785	15	0	0	0	0	1,040,922	
(e) Total (amount must agree to line 3 above)	80,697	0	857,424	7,045	0	146,084	(1,191,338)	914,939	(536,882)	464,462	15	0	0	0	0	742,446	

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)	4,982,444	501,147	1,378,054
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	0	0	274,482
3. Estimated unspent budget capacity carried forward for spending after FY 2025	4,982,444	501,147	1,103,572

C. Comments (optional)

N/A