**District Name** Mingus Union High School District #04 **County** Yavapai **CTD number** 130504000

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

| | Date |
|---|---|
| Proposed | June 12, 2025 |
| Adopted | |
| Revised | |

District website link of posted budget

| Signed | Signed |
|---|---|
| Taylor Bell | |
| Ashley Koepnick | |
| Austin Babcock | |
| William David | |
| Frank Nevarez | |

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 13, 2025
Date

Superintendent signature

Business Manager signature

Melody R. Herne
Superintendent name (typed name)

Lynn Leonard
Business Manager name (typed name)

District contact employee: Lynn Leonard

Telephone: 928-634-2941

Email: lleonard@muhs.com

**Revenues and property taxation**

1. Total budgeted revenues for fiscal year 2025 $ 13,285,674
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)

| | | |
|---|---|---|
| Local | 1000 | $ 899,801 |
| Intermediate | 2000 | $ |
| State | 3000 | $ |
| Federal | 4000 | $ |
| TOTAL | | $ 899,801 |

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: | 1.6055 | 1.6179 |
| Secondary Tax Rates: | | |
| M&O Override | 0.2469 | 0.2329 |
| Special Program Override | | |
| Capital Override | | |
| Class A Bonds | | |
| Class B Bonds | 0.1383 | 0.1283 |
| CTED | | |
| Desegregation | | |
| Total Secondary Tax Rate | 0.3852 | 0.3612 |

**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) | $ 10,824,000 | $ 0 | $ 10,824,000 |
| 2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12) | $ 1,089,379 | $ 77,492 | $ 1,166,871 |
| 3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20]) | | | $ 700,662 |
| 4. Total aggregate school district budget limit (sum of lines 1 through 3) | | | $ 12,691,533 |

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

| | |
|---|---|
| 1. Average salary of all teachers employed in FY 2026 (budget year) | $ 73,826 |
| 2. Average salary of all teachers employed in FY 2025 (prior year) | $ 73,047 |
| 3. Increase in average teacher salary from the prior year | $ 779 |
| 4. Percentage increase | 1% |

Comments on average salary calculation (Optional):

**District name** Mingus Union High School District #04 **County** Yavapai **CTD number** 130504000 **Version** Proposed

## Fund 001 (M&O)

## Maintenance and Operation (M&O) Fund

| Expenditures | | FTE Prior FY | FTE Budget FY | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals Prior FY 2025 | Totals Budget FY 2026 | % Increase/ Decrease | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 100 Regular Education | | | | | | | | | | | | |
| 1000 Instruction | 1. | 44.02 | 45.16 | 2,506,487 | 906,962 | 190,000 | 50,000 | 3,675 | 4,231,775 | 3,657,124 | -13.6% | 1. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 2. | 9.79 | 11.22 | 560,362 | 210,922 | 3,200 | 4,800 | 0 | 660,894 | 779,284 | 17.9% | 2. |
| 2200 Instructional Staff | 3. | 3.00 | 3.00 | 153,046 | 58,745 | 70,000 | 12,500 | 535 | 330,810 | 294,826 | -10.9% | 3. |
| 2300 General Administration | 4. | 2.00 | 2.00 | 206,628 | 60,945 | 50,000 | 3,000 | 4,100 | 311,022 | 324,673 | 4.4% | 4. |
| 2400 School Administration | 5. | 3.95 | 4.39 | 310,441 | 101,620 | 22,000 | 18,500 | 1,800 | 432,087 | 454,361 | 5.2% | 5. |
| 2500 Central Services | 6. | 6.31 | 6.85 | 256,134 | 74,185 | 196,000 | 14,000 | 20,500 | 555,110 | 560,819 | 1.0% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 15.00 | 15.00 | 659,747 | 265,411 | 485,000 | 365,000 | 2,200 | 1,527,152 | 1,777,358 | 16.4% | 7. |
| 2900 Other | 8. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 8. |
| 3000 Operation of Noninstructional Services | 9. | 0.20 | 0.20 | 16,000 | 6,172 | | | | 18,609 | 22,172 | 19.1% | 9. |
| 610 School-Sponsored Cocurricular Activities | 10. | 0.00 | 0.00 | 75,450 | 15,090 | 1,000 | 500 | 0 | 97,973 | 92,040 | -6.1% | 10. |
| 620 School-Sponsored Athletics | 11. | 2.00 | 2.00 | 317,640 | 73,934 | 47,000 | 42,000 | 34,000 | 508,561 | 514,574 | 1.2% | 11. |
| 630 Other Instructional Programs | 12. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 12. |
| 700, 800, 900 Other Programs | 13. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 13. |
| Regular Education Subsection Subtotal (lines 1-13) | 14. | 86.27 | 89.82 | 5,061,935 | 1,773,986 | 1,064,200 | 510,300 | 66,810 | 8,673,993 | 8,477,231 | -2.3% | 14. |
| 200 and 300 Special Education | | | | | | | | | | | | |
| 1000 Instruction | 15. | 19.67 | 18.72 | 973,754 | 288,962 | 138,406 | 15,000 | | 1,460,648 | 1,416,122 | -3.0% | 15. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 16. | 2.42 | 1.95 | 135,465 | 49,351 | 60,000 | 4,500 | | 269,892 | 249,316 | -7.6% | 16. |
| 2200 Instructional Staff | 17. | 0.30 | 0.25 | 18,785 | 3,766 | 500 | 500 | | 38,786 | 23,551 | -39.3% | 17. |
| 2300 General Administration | 18. | 0.00 | | | | | | | 0 | 0 | 0.0% | 18. |
| 2400 School Administration | 19. | 0.00 | | | | | | | 0 | 0 | 0.0% | 19. |
| 2500 Central Services | 20. | 0.00 | | | | | | | 0 | 0 | 0.0% | 20. |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | | | | | | | 0 | 0 | 0.0% | 21. |
| 2900 Other | 22. | 0.00 | | | | | | | 0 | 0 | 0.0% | 22. |
| 3000 Operation of Noninstructional Services | 23. | 0.00 | | | | | | | 0 | 0 | 0.0% | 23. |
| Subtotal (lines 15-23) | 24. | 22.39 | 20.92 | 1,128,004 | 342,079 | 198,906 | 20,000 | 0 | 1,769,326 | 1,688,989 | -4.5% | 24. |
| 400 Pupil Transportation | 25. | 8.25 | 9.75 | 407,650 | 106,478 | 25,000 | 87,000 | | 606,357 | 626,128 | 3.3% | 25. |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44) | 26. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 26. |
| 530 Dropout Prevention Programs | 27. | 0.34 | 0.34 | 26,377 | 5,275 | | | | 31,652 | 31,652 | 0.0% | 27. |
| 540 Joint Career and Technical Education and Vocational Education Center | 28. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 28. |
| 550 K-3 Reading Program | 29. | 0.00 | | | | | | | 0 | 0 | 0.0% | 29. |
| Budgeted expenditures (lines 14, and 24-29) | 30. | 117.25 | 120.83 | 6,623,966 | 2,227,818 | 1,288,106 | 617,300 | 66,810 | 11,081,328 | 10,824,000 | -2.3% | 30. |
| Maintained for spending after FY 2026 (budgeted carryforward) | 31. | | | | | | | | | 0 | | 31. |
| Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 10) | 32. | 117.25 | 120.83 | 6,623,966 | 2,227,818 | 1,288,106 | 617,300 | 66,810 | 11,081,328 | 10,824,000 | -2.3% | 32. |

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

**District name** Mingus Union High School District #04 **County** Yavapai **CTD number** 130504000 **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 | 1,273,238 | 1,225,454 | 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) | 498,563 | 463,535 | 8. |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1) | 1,771,801 | 1,688,989 | 9. |
| 10. IEP required pupil transportation costs coded within Program 400 | 35,200 | | 10. |

**Proposed ratios for special education**
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
Staff-Pupil 1 to 16

### Expenditures budgeted for audit services

| | | |
|---|---|---|
| M&O Fund - Nonfederal | **6350** | 34,850 |
| All Funds - Federal | *6330* | 3,250 |

**FY 2026 Performance Pay (A.R.S. Section 15-920)**
Amount Budgeted in M&O Fund for a Performance Pay Component $ -

Do <u>not</u> 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) $ 19,718
(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 Mingus Union High School District #04 | County Yavapai | CTD number 130504000 | Version Proposed

## 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 Prior FY 2025 | Totals Budget FY 2026 | % Increase/ Decrease | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 Instruction | 1. | 1,057,000 | 213,408 | 0 | 0 | 0 | 0 | 1,691,285 | 1,270,408 | -24.9% | 1. |
| 2100 Support services - students | 2. | 118,000 | 23,824 | 0 | 0 | 0 | 0 | 185,199 | 141,824 | -23.4% | 2. |
| 2200 Support services - instructional staff | 3. | 4,000 | 808 | 0 | 0 | | 0 | 0 | 4,808 | | 3. |
| 2300 Support services - general administration | 4. | | | 0 | | | | 0 | 0 | 0.0% | 4. |
| 2500 Central services | 5. | | | | | | 0 | 0 | 0 | 0.0% | 5. |
| 3300 Community services Ooerations | 6. | 0 | 0 | 0 | | | | 0 | 0 | 0.0% | 6. |
| 4000 Facilities acquisition and construction | 7. | | | | | | | 0 | 0 | | 7. |
| 5000 Debt service | 8. | | | | | | 0 | 0 | 0 | | 8. |
| Budgeted expenditures (lines 1-8) | 9. | 1,179,000 | 238,040 | 0 | 0 | 0 | 0 | 1,876,484 | 1,417,040 | -24.5% | 9. |
| Maintained for spending after FY 2026 (budgeted carryforward) | 10. | | | | | | | | 498,931 | | 10. |
| Total budget limit expenditures (lines 10-11) | 11. | 1,179,000 | 238,040 | 0 | 0 | 0 | 0 | 1,876,484 | 1,915,971 | 2.1% | 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. | 1,876,484 |
| FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 13. | 1,331,548 |
| Unexpended Budget Balance (line 12 minus 13) | 14. | 544,936 |
| Interest earned in the Classroom Site Fund in FY 2025 | 15. | 40,675 |
| FY 2026 Classroom Site Fund allocation, provided by ADE based on: $842 | 16. | 1,330,360 |
| 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. | 1,915,971 |

(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 6440 | Library books, textbooks, & instructional aids (2) 6641-6643 | Short-term noninstructional software subscription 6655 | Property (2) 6700 | Redemption of principal (3) 6831, 6832, 6833 | Interest (4) 6841, 6842, 6843, 6850 | All other object codes (excluding 6900) | Totals Prior FY 2025 | Totals Budget FY 2026 | % Increase/ Decrease | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Unrestricted Capital Outlay Override (1)** | 1. | | | | | | | | 0 | 0 | 0.0% | 1. |
| **Unrestricted Capital Outlay Fund 610 (6)** | | | | | | | | | | | | |
| 1000 Instruction | 2. | | 184,796 | | 112,000 | | | | 435,210 | 296,796 | -31.8% | 2. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | | 5,000 | 110,341 | 37,000 | | | | 208,072 | 152,341 | -26.8% | 3. |
| 2300, 2400, 2500, 2900 Administration | 4. | | | 52,180 | 14,000 | | | | 71,000 | 66,180 | -6.8% | 4. |
| 2600 Operation & Maintenance of Plant | 5. | | | 8,500 | 40,000 | | | | 268,738 | 48,500 | -82.0% | 5. |
| 2700 Student Transportation | 6. | | | 36,904 | 16,060 | | | | 32,176 | 52,964 | 64.6% | 6. |
| 3000 Operation of Noninstructional Services (5) | 7. | | | 0 | 2,000 | | | | 0 | 2,000 | | 7. |
| 4000 Facilities Acquisition and Construction | 8. | | | 75,000 | 100,000 | | | | 82,000 | 175,000 | 113.4% | 8. |
| 5000 Debt Service | 9. | | | | | 278,311 | 17,287 | | 191,675 | 295,598 | 54.2% | 9. |
| Budgeted expenditures (lines 2-9) | 10. | 0 | 189,796 | 282,925 | 321,060 | 278,311 | 17,287 | 0 | 1,288,871 | 1,089,379 | -15.5% | 10. |
| Maintained for spending after FY 2026 (budgeted carryforward) | 11. | | | | | | | | | 77,492 | | 11. |
| Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12) | 12. | 0 | 189,796 | 282,925 | 321,060 | 278,311 | 17,287 | 0 | 1,288,871 | 1,166,871 | -9.5% | 12. |

**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.

(2) Detail by object code:

| | Unrestricted Capital Outlay |
|---|---|
| 6641 Library Books | $ 5,000 |
| 6642 Textbooks | 84,000 |
| 6643 Instructional Aids | 100,796 |
| 673X Furniture and Equipment | 257,560 |
| 673X Vehicles | 32,150 |
| 673X Tech Hardware & Software | 63,500 |

(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)] $ 2,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211. $ -

(3) Includes principal on Capital Equity Fund loans of ____________, principal on leases of $ 278,311, and principal on bonds of ____________.

(4) Includes interest on Capital Equity Fund loans of ____________, interest on leases of $ 17,287, and interest on bonds of ____________.

**District name** Mingus Union High School District #04 **County** Yavapai **CTD number** 130504000 **Version** Proposed

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

| Expenditures | | Unrestricted Capital Outlay Fund 610 | | Bond Building Fund 630 | | New School Facilities Fund 695 | | 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. | 1,288,871 | 1,089,379 | 0 | 0 | 0 | 0 | 0 | 0 | 1. |
| **Select Object Codes Detail (1)** | | | | | | | | | | |
| 6150 Classified Salaries | 2. | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 2. |
| 6200 Employee Benefits | 3. | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 3. |
| 6450 Construction Services | 4. | 82,000 | 175,000 | 0 | 0 | 0 | 0 | 0 | 0 | 4. |
| 6655 Short-term Noninstructional Software Subscription | 5. | | | | | | | | | 5. |
| 6710 Land and Improvements | 6. | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 6. |
| 6720 Buildings and Improvements | 7. | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 7. |
| 673X Furniture and Equipment | 8. | 183,500 | 257,560 | 0 | 0 | 0 | 0 | 0 | 0 | 8. |
| 673X Vehicles | 9. | 0 | 32,150 | 0 | 0 | 0 | 0 | 0 | 0 | 9. |
| 673X Technology Hardware & Software | 10. | 372,000 | 63,500 | 0 | 0 | 0 | 0 | 0 | 0 | 10. |
| 6831, 6832, 6833 Redemption of Principal | 11. | 177,270 | 278,311 | 0 | 0 | 0 | 0 | 0 | 0 | 11. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 12. | 14,405 | 17,287 | 0 | 0 | 0 | 0 | 0 | 0 | 12. |
| Total (lines 2-12) | 13. | 829,175 | 823,808 | 0 | 0 | 0 | 0 | 0 | 0 | 13. |
| Total amounts reported on lines 2-12 above for: | | | | | | | | | | |
| Renovation | 14. | 82,000 | 100,000 | 0 | 0 | | | 0 | 0 | 14. |
| New Construction | 15. | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 15. |
| Other | 16. | 747,175 | 723,808 | 0 | 0 | 0 | 0 | 0 | 0 | 16. |
| Total (lines 14-16, must equal line 13) | 17. | 829,175 | 823,808 | 0 | 0 | 0 | 0 | 0 | 0 | 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** Mingus Union High School District #04 **County** Yavapai **CTD number** 130504000 **Version** Proposed

## Special projects

| Federal projects FTE & expenditures | FTE Prior FY | FTE Budget FY | Total all functions Prior FY | Total all functions Budget FY | |
|---|---|---|---|---|---|
| 1. 100-130 ESEA Title I - Helping Disadvantaged Children | 2.55 | 2.10 | 320,000 | 290,000 | 1. |
| 2. 140-150 ESEA Title II - Prof. Dev. and Technology | 0.00 | 0.00 | 51,000 | 36,000 | 2. |
| 3. 160 ESEA Title IV - 21st Century Schools | 1.00 | 1.00 | 23,000 | 19,150 | 3. |
| 4. 170-180 ESEA Title V - Promote Informed Parent Choice | 0.00 | 0.00 | 0 | 0 | 4. |
| 5. 190 ESEA Title III - Limited Eng. & Immigrant Students | 0.00 | 0.00 | 0 | 0 | 5. |
| 6. 200 ESEA Title VII - Indian Education | 0.00 | 0.00 | 7,000 | 9,500 | 6. |
| 7. 210 ESEA Title VI - Flexibility and Accountability | 0.00 | 0.00 | 0 | 0 | 7. |
| 8. 220 IDEA Part B | 3.10 | 2.95 | 235,000 | 201,012 | 8. |
| 9. 230 Johnson-O'Malley | 0.00 | 0.00 | 0 | 0 | 9. |
| 10. 240 Workforce Investment Act | 0.00 | 0.00 | 0 | 0 | 10. |
| 11. 250 AEA - Adult Education | 0.00 | 0.00 | 0 | 0 | 11. |
| 12. 260-270 Vocational Education - Basic Grants | 0.25 | 1.50 | 82,000 | 45,000 | 12. |
| 13. 280 ESEA Title X - Homeless Education | 0.00 | 0.00 | 0 | 0 | 13. |
| 14. 290 Medicaid Reimbursement | 0.00 | 0.00 | 0 | 0 | 14. |
| 15. 349 National Forest Fees | 0.00 | 0.00 | 125,000 | 50,000 | 15. |
| 16. 353 Taylor Grazing Fees | 0.00 | 0.00 | 0 | 0 | 16. |
| 17. 374 E-Rate | 0.00 | 0.00 | 20,000 | 0 | 17. |
| 18. 378 Impact Aid | 0.00 | 0.00 | 0 | 0 | 18. |
| 19. 300-399 Other Federal Projects | 0.00 | 0.00 | 50,000 | 50,000 | 19. |
| 20. 699 Federal Impact Aid (Construction) | 0.00 | 0.00 | 0 | 0 | 20. |
| 21. Total Federal Project Funds (lines 1-20) | 6.90 | 7.55 | 913,000 | 700,662 | 21. |
| **State projects FTE & expenditures** | | | | | |
| 22. 400 Vocational Education | 0.50 | 0.00 | 42,000 | 32,000 | 22. |
| 23. 410 Early Childhood Block Grant | 0.00 | 0.00 | 0 | 0 | 23. |
| 24. 420 Ext. School Yr. - Pupils with Disabilities | 0.00 | 0.00 | 0 | 0 | 24. |
| 25. 425 Adult Basic Education | 0.00 | 0.00 | 0 | 0 | 25. |
| 26. 430 Chemical Abuse Prevention Programs | 0.00 | 0.00 | 0 | 0 | 26. |
| 27. 435 Academic Contests | 0.00 | 0.00 | 0 | 0 | 27. |
| 28. 450 Gifted Education | 0.00 | 0.00 | 0 | 0 | 28. |
| 29. 456 College Credit Exam Incentives | 0.00 | 0.00 | 0 | 0 | 29. |
| 30. 460 Environmental Special Plate | 0.00 | 0.00 | 0 | 0 | 30. |
| 31. Other State Projects | 1.00 | 1.00 | 165,000 | 102,843 | 31. |
| 32. Total State Project Funds (lines 22-31) | 1.50 | 1.00 | 207,000 | 134,843 | 32. |
| 33. Total Special Projects (lines 21 and 32) | 8.40 | 8.55 | 1,120,000 | 835,505 | 33. |

## Instructional Improvement Fund Expenditures (020)

| | Prior FY | Budget FY | |
|---|---|---|---|
| 1. Teacher Compensation Increases | 48,000 | 45,000 | 1. |
| 2. Class Size Reduction | 0 | | 2. |
| 3. Dropout Prevention Programs (M&O purposes) | 11,760 | 15,000 | 3. |
| 4. Instructional Improvement Programs (M&O purposes) | 14,400 | 12,000 | 4. |
| 5. Total Instructional Improvement Fund (lines 1-4) | 74,160 | 72,000 | 5. |

## Other funds expenditures

| | Prior FY | Budget FY | |
|---|---|---|---|
| 1. 050 County, City, and Town Grants | 0 | | 1. |
| 2. 071 English Language Learner (1) | 7,480 | 5,788 | 2. |
| 3. 072 Compensatory Instruction (1) | 0 | 0 | 3. |
| 4. 500 School Plant (2) | 43,850 | 65,000 | 4. |
| 5. 510 Food Service | 348,000 | 310000 | 5. |
| 6. 515 Civic Center | 80,000 | 50,000 | 6. |
| 7. 520 Community School | 0 | 0 | 7. |
| 8. 525 Auxiliary Operations | 175,000 | 130,000 | 8. |
| 9. 526 Extracurricular Activities Fees Tax Credit | 102,000 | 85,000 | 9. |
| 10. 530 Gifts and Donations | 95,000 | 80,400 | 10. |
| 11. 535 Career & Technical Education Projects | 0 | 0 | 11. |
| 12. 540 Fingerprint | 0 | 0 | 12. |
| 13. 545 School Opening | 0 | 0 | 13. |
| 14. 550 Insurance Proceeds | 85,000 | 65,000 | 14. |
| 15. 555 Textbooks | 0 | 0 | 15. |
| 16. 565 Litigation Recovery | 0 | 0 | 16. |
| 17. 570 Indirect Costs | 75,000 | 60,000 | 17. |
| 18. 575 Unemployment Insurance | 0 | 0 | 18. |
| 19. 580 Teacherage | 0 | 0 | 19. |
| 20. 585 Insurance Refund | 57,000 | 120,000 | 20. |
| 21. 590 Grants and Gifts to Teachers | 0 | 0 | 21. |
| 22. 595 Advertisement | 0 | 0 | 22. |
| 23. 596 Career Technical Education | 340,000 | 380,000 | 23. |
| 24. 597 Arizona Industry Credentials Incentive | 0 | 0 | 24 |
| 25. 639 Impact Aid Revenue Bond Building | 0 | 0 | 25. |
| 26. 650 Gifts and Donations-Capital | 0 | 0 | 26. |
| 27. 660 Condemnation | 0 | 0 | 27. |
| 28. 665 Energy and Water Savings | 0 | 0 | 28. |
| 29. 686 Emergency Deficiencies Correction | 0 | 0 | 29. |
| 30. 691 Building Renewal Grant | 250,000 | 2,100,000 | 30. |
| 31. 700 Debt Service | 555,450 | 569,200 | 31. |
| 32. 720 Impact Aid Revenue Bond Debt Service | 0 | | 32. |
| 33. 850 Student Activities | 200,000 | 2,000 | 33. |
| 34. Other | 75,000 | 75,000 | 34. |
| **Internal Service Funds 950-989** | | | |
| 1. 9__ Self-Insurance | 0 | | 1. |
| 2. 955 Intergovernmental Agreements | 20,000 | 10,000 | 2. |
| 3. 9__ OPEB | 0 | | 3. |
| 4. 9__ | 0 | | 4. |

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

District name Mingus Union High School Distric County Yavapai CTD number 130504000

Version Proposed

## Calculation of FY 2026 General Budget Limit
(A.R.S. §15-947.C)

| Line | Description | Amount | 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 suppler | $ 9,151,744 | $ 9,151,744 | $ 0 |
| *2. (a) | FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4) | $ 800,136 | | |
| (b) | DAA Adjustment (from BSA55 tab, page 4) | $ 0 | | |
| (c) | Total DAA (line 2.a plus 2.b) | $ 800,136 | | 800,136 |
| *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 | | 933,801 | |
| (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) | | | |
| * (b) | Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01) | | 706,803 | |
| (c) | Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) | | 31,652 | |
| (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 | | | |
| (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) | | $ 10,824,000 | |
| 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) | | | $ 800,136 |

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

| | | | |
|---|---|---|---|
| **District name** | Mingus Union High School District #C | **County** | Yavapai |
| **CTD number** | 130504000 | **Version** | Proposed |

## 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) | $ | 1,288,871 |
| 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) | $ | 1,288,871 |
| 4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10) | $ | 1,288,871 |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2 | $ | 1,288,871 |
| 6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | $ | 934,380 |
| 7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses. | $ | 354,491 |
| 8. Interest Earned in Fund 610 in FY 2025 | $ | 12,244 |
| 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) | $ | 800,136 |
| 12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1) | $ | 1,166,871 |

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

District name Mingus Union High School District #04 County Yavapai CTD number 130504000 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)**

| English Language Learners Supplement — Expenditures | | FTE Prior FY | FTE Budget FY | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Other 6800 | Totals Prior FY 2025 | Totals Budget FY 2026 | % Increase/ Decrease | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **English Language Learner Fund 071 (A.R.S. §15-756.04)** | | | | | | | | | | | | | |
| 1000 Instruction | 1. | 0.06 | 0.06 | 7,907 | 1,596 | | | | | 7,480 | 9,503 | 27.0% | 1. |
| 2000 Support Services | | | | | | | | | | | | | |
| 2100 Students | 2. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 2. |
| 2200 Instructional Staff | 3. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 3. |
| 2300 General Administration | 4. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 4. |
| 2400 School Administration | 5. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 5. |
| 2500 Central Services | 6. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 7. |
| 2700 Student Transportation | 8. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 8. |
| 2900 Other | 9. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 9. |
| **Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)** | 10. | 0.06 | 0.06 | 7,907 | 1,596 | 0 | 0 | | 0 | 7,480 | 9,503 | 27.0% | 10. |
| **Compensatory Instruction Fund 072 (A.R.S. §15-756.11)** | | | | | | | | | | | | | |
| 1000 Instruction | 11. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 11. |
| 2000 Support Services | | | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 12. |
| 2200 Instructional Staff | 13. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 13. |
| 2300 General Administration | 14. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 14. |
| 2400 School Administration | 15. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 15. |
| 2500 Central Services | 16. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 16. |
| 2600 Operation & Maintenance of Plant | 17. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 17. |
| 2700 Student Transportation | 18. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 18. |
| 2900 Other | 19. | 0.00 | | | | | | | | 0 | 0 | 0.0% | 19. |
| **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% | 20. |

## Summary of School District Proposed Expenditure Budget

CTD number 130504000
Version Proposed

I certify that the budget of Mingus Union High School District, Yavapai County for fiscal year 2026 was officially proposed by the Governing Board on, June 12, 2025, and that the complete Proposed Expenditure Budget may be reviewed by contacting Lynn Leonard at the District Office, telephone 928-634-2941 during normal business hours.

President of the Governing Board

| 1. Average Daily Membership: | 2024 ADM | Prior year 2025 ADM | Budget year 2026 ADM |
|---|---|---|---|
| Attending | 1,187.3599 | 1,166.7367 | 1,162.0000 |

| 2. Tax Rates: | Prior FY | Est. Budget FY |
|---|---|---|
| Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate) | 1.6055 | 1.6179 |
| Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | 0.3852 | 0.3612 |

| 3. Budgeted expenditures and Budget Limits: | Budgeted Expenditures | Budgeted Carryforward | Budget Limit |
|---|---|---|---|
| Maintenance & Operation Fund | 10,824,000 | 0 | 10,824,000 |
| Classroom Site Fund | 1,417,040 | 498,931 | 1,915,971 |
| Unrestricted Capital Outlay Fund | 1,089,379 | 77,492 | 1,166,871 |

| 4. Average teacher salaries (A.R.S. §15-903.E) | |
|---|---|
| 1. Average salary of all teachers employed in FY 2026 (budget year) | 73,826 |
| 2. Average salary of all teachers employed in FY 2025 (prior year) | 73,047 |
| 3. Increase in average teacher salary from the prior year | 779 |
| 4. Percentage increase | 1% |

Comments on average salary calculation (Optional):

### 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 | 4,023,125 | 3,413,449 | 208,650 | 243,675 | 4,231,775 | 3,657,124 | -13.6% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 651,794 | 771,284 | 9,100 | 8,000 | 660,894 | 779,284 | 17.9% |
| 2200 Instructional Staff | 251,099 | 211,791 | 79,711 | 83,035 | 330,810 | 294,826 | -10.9% |
| 2300, 2400, 2500 Administration | 1,117,604 | 1,009,953 | 180,615 | 329,900 | 1,298,219 | 1,339,853 | 3.2% |
| 2600 Oper./Maint. of Plant | 885,952 | 925,158 | 641,200 | 852,200 | 1,527,152 | 1,777,358 | 16.4% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 18,609 | 22,172 | 0 | 0 | 18,609 | 22,172 | 19.1% |
| 610 School-Sponsored Cocurric. Activities | 85,673 | 90,540 | 12,300 | 1,500 | 97,973 | 92,040 | -6.1% |
| 620 School-Sponsored Athletics | 355,801 | 391,574 | 152,760 | 123,000 | 508,561 | 514,574 | 1.2% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 7,389,657 | 6,835,921 | 1,284,336 | 1,641,310 | 8,673,993 | 8,477,231 | -2.3% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 1,357,886 | 1,262,716 | 101,653 | 153,406 | 1,459,539 | 1,416,122 | -3.0% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 205,942 | 184,816 | 67,115 | 64,500 | 273,057 | 249,316 | -8.7% |
| 2200 Instructional Staff | 38,205 | 22,551 | 1,000 | 1,000 | 39,205 | 23,551 | -39.9% |
| 2300, 2400, 2500 Administration | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 1,602,033 | 1,470,083 | 169,768 | 218,906 | 1,771,801 | 1,688,989 | -4.7% |
| 400 Pupil Transportation | 515,457 | 514,128 | 90,900 | 112,000 | 606,357 | 626,128 | 3.3% |
| 510 Desegregation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 530 Dropout Prevention Programs | 31,652 | 31,652 | 0 | 0 | 31,652 | 31,652 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| **Budgeted Expenditures** | 9,538,799 | 8,851,784 | 1,545,004 | 1,972,216 | **11,083,803** | 10,824,000 | -2.3% |

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

CTD number 130504000
Version Proposed

| Fund | Budgeted Expenditures: Prior FY | Budgeted Expenditures: Budget FY | $ Increase/(Decrease) from Prior FY | % Increase/(Decrease) from Prior FY |
|---|---|---|---|---|
| Maintenance & Operation | 11,081,328 | 10,824,000 | (257,328) | -2.3% |
| Instructional Improvement | 0 | 0 | 0 | 0.0% |
| English Language Learner | 7,480 | 9,503 | 2,023 | 27.0% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 1,876,484 | 1,417,040 | (459,444) | -24.5% |
| Federal Projects | 913,000 | 700,662 | (212,338) | -23.3% |
| State Projects | 207,000 | 134,843 | (72,157) | -34.9% |
| Unrestricted Capital Outlay | 1,288,871 | 1,089,379 | (199,492) | -15.5% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 0 | 0 | 0 | 0.0% |
| Debt Service | 555,450 | 569,200 | 13,750 | 2.5% |
| School Plant Fund | 43,850 | 65,000 | 21,150 | 48.2% |
| Auxiliary Operations | 175,000 | 130,000 | (45,000) | -25.7% |
| Bond Building | 0 | 0 | 0 | 0.0% |
| Food Service | 348,000 | 310000 | (38,000) | -10.9% |
| Other | 1,379,000 | 3,027,400 | 1,648,400 | 119.5% |

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 | 1,273,238 | 1,225,454 |
| 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) | 498,563 | 463,535 |
| TOTAL | 1,771,801 | 1,688,989 |

Proposed staffing summary

| Staff Type | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |
|---|---|---|---|---|
| Certified -- | | | | |
| Superintendent, principals, other administrators | | 6 | 6 | 1 to 193.7 |
| Teachers | 1 | 57 | 58 | 1 to 20.0 |
| Other | 1 | 7 | 8 | 1 to 145.3 |
| Subtotal | 2 | 70 | 72 | 1 to 16.1 |
| Classified -- | | | | |
| Managers, supervisors, directors | 1 | 4 | 5 | 1 to 232.4 |
| Teachers aides | | 15 | 15 | 1 to 77.5 |
| Other | 1 | 41 | 42 | 1 to 27.7 |
| Subtotal | 2 | 60 | 62 | 1 to 18.7 |
| TOTAL | 4 | 130 | 134 | 1 to 8.7 |
| Special education -- | | | | |
| Teacher | | 8 | 8 | 1 to 20.0 |
| Staff | | 10 | 10 | 1 to 16.0 |

District name Mingus Union High School District #04 CTD number

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 informa amounts included on this tab are estimates.

| A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter | General: Maintenance and Operations | General: Unrestricted Capital Outlay (if included in the General Fund) | General: Other funds reported in the General Fund | Unrestricted Capital Outlay (if not included in the General Fund) |
|---|---|---|---|---|
| 1. FY 2024 final ending fund balance | 425,050 | 288,067 | 738,550 | 0 |
| If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE. | | | | |
| 2. FY 2025 activity, year-to-date and estimated through June 30 | | | | |
| (a) FY 2025 revenues and other financing sources | 9,417,797 | 1,365,811 | 341,409 | 0 |
| (b) FY 2025 expenditures and other financing uses | $10,377,000 | 934,380 | 348,175 | 0 |
| 3. Estimated FY 2025 ending fund balance | (534,153) | 719,498 | 731,784 | 0 |
| (a) Nonspendable | 0 | 0 | 0 | 0 |
| (b) Restricted | 0 | 0 | 0 | 0 |
| (c) Committed | 0 | 0 | 0 | 0 |
| (d) Assigned | 0 | 0 | 0 | 0 |
| (e) Unassigned | 0 | 719,498 | 731,784 | 0 |
| (f) Total (amount must agree to line 3 above) | 0 | 719,498 | 731,784 | 0 |
| 4. FY 2025 estimated ending fund balance details and planned uses | | | | |
| (a) Fund deficit | 534,153 | 0 | 0 | 0 |
| (b) Fund balance exceeding budget capacity in budget controlled funds | 0 | 365,007 | | 0 |
| (c) Planned to be spent in FY 2026 | 0 | 277,049 | 485,000 | 0 |
| (d) Maintained for spending after FY 2026 | 0 | 77,492 | 246,784 | 0 |
| (e) Total (amount must agree to line 3 above) | 534,153 | 719,548 | 731,784 | 0 |

B. Comments (optional)

None

**ıtion. Other than the FY 2024 ending fund balance amounts, all**

| Funds | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Capital Projects | | | Special Revenue | | | | | | | |
| Bond Building | Adjacent Ways | Other capital projects | Classroom Site | Federal and State Grant | Other special revenue | Debt Service | Permanent | Enterprise | Internal Services | Total all funds |
| 0 | 261 | 0 | 563,921 | 285,755 | 1,234,473 | 60,627 | 0 | 0 | 36,434 | 3,633,138 |
| | | | | | | | | | | |
| 0 | 14 | 0 | 1,213,795 | 889,850 | 1,179,656 | 0 | 0 | 0 | 2,124 | 14,410,456 |
| 0 | 0 | 0 | 1,331,548 | 913,430 | 1,278,875 | 0 | 0 | 0 | 5,340 | 15,188,748 |
| | | | | | | | | | | |
| 0 | 275 | 0 | 446,168 | 262,175 | 1,135,254 | 60,627 | 0 | 0 | 33,218 | 2,854,846 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 275 | 0 | 0 | 262,175 | 809,346 | 60,627 | 0 | 0 | 0 | 1,132,423 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 142,764 | 0 | 0 | 0 | 0 | 142,764 |
| 0 | 0 | 0 | 446,168 | 0 | 183,144 | 0 | 0 | 0 | 33,218 | 2,113,812 |
| 0 | 275 | 0 | 446,168 | 262,175 | 1,135,254 | 60,627 | 0 | 0 | 33,218 | 3,388,999 |
| | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 534,153 |
| | | | 0 | 0 | | | | | | 365,007 |
| 0 | 0 | 0 | 0 | 162,175 | 185,000 | | 0 | 0 | 15,000 | 1,124,224 |
| 0 | 275 | 0 | 498,931 | 100,000 | 950,254 | 60,627 | 0 | 0 | 18,218 | 1,952,581 |
| 0 | 275 | 0 | 498,931 | 262,175 | 1,135,254 | 60,627 | 0 | 0 | 33,218 | 3,975,965 |