Regular Board Meeting Agenda

Tuesday, July 14, 2026 | 6:00 PM | District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032

Items on the regular meeting agenda may be discussed in executive session related to employment matters, for the purpose of obtaining legal advice thereon or other matters pursuant to A.R.S. 38-431.03(A). The Governing Board may change the order of agenda items, pursuant to Governing Board Policy BEDB. The meeting room will be open to the public fifteen minutes prior to the beginning of the meeting.

1. **PUBLIC HEARING**

    1.A. **FY 2026-27 Proposed Budget**
    Individuals may comment on the proposed budget. A complete copy of the proposed budget may be viewed at the Joseph City School District Office and online at https://meetings.boardbook.org/Public/Organization/894 in ACTION ITEMS section of this agenda.

2. **OPENING ITEMS**

    2.A. **Call to Order**

    2.B. **Roll Call**

    2.C. **Pledge of Allegiance**

    2.D. **Invocation**

3. **APPROVE AGENDA**

4. **APPROVE MINUTES**
June 9, 2026 Regular Board Meeting

5. **SUPERINTENDENT'S REPORT**

JOSEPH CITY UNIFIED SCHOOL DISTRICT NO. 2

Navajo County, Arizona

Superintendent's Report to the Governing Board

Shannon Harvilla, Superintendent • July 14, 2026

Entry and Transition

I officially began as Superintendent on July 6 and have relocated to the community. My focus in these first weeks has been straightforward: listen before acting. I have been meeting individually with board members and with staff to understand how this district works, what it values, and where it needs support.

Joseph City has been welcoming, and I am grateful for the time people have given me. I intend to keep that pace of listening through the opening of school and to bring the board a more complete set of observations once I have earned the right to offer them.

Professional Development

Last week I attended new superintendent training, which provided a valuable grounding in Arizona's statutory framework, school finance structure, and governance expectations — particularly useful given that I am new to this state.

Last evening the board and I participated in board/superintendent training together. I appreciated the board's investment of time. Establishing shared expectations early, and building the working relationship deliberately rather than by accident, is time well spent.

Personnel

I am pleased to welcome two key additions to the district's leadership team:

Pamela Dean joins us as Elementary Principal and Special Education Director.

Caleb Layden joins us as Business Manager.

Both roles are central to the district's instructional strength and fiscal stability, and I am glad to have them on board as we prepare for the year.

FY27 Budget

The FY27 proposed budget is before the board for adoption this evening. It reflects reductions across Maintenance & Operations, Unrestricted Capital, and the Classroom Site Fund, driven by continued enrollment decline and the loss of local tax base.

I have reviewed the budget and its supporting documentation, and I am prepared to answer the board's questions this evening.

Opening of Schools

The first day for returning teachers is **Tuesday, July 29**. We will hold a welcome meeting in the Auditorium at **9:00 a.m.** All board members are invited and encouraged to attend — it is a good opportunity to greet staff as we begin the year together.

Looking Ahead

My near-term priorities are to complete my entry conversations, ensure we open school strong and fully staffed, and develop a working understanding of the district's financial position sufficient to give this board honest, useful guidance.

Respectfully submitted,

Shannon Harvilla, Superintendent

6. **REQUESTS TO SPEAK TO THE GOVERNING BOARD**

The procedure for addressing the Board in a public meeting may be viewed here: https://josephcityaz.sites.thrillshare.com/page/public-comments

7. **CONSENT AGENDA**

Vote on Consent Agenda. All items listed will be considered as a group and will be approved with one motion unless a Board Member requests an item be removed from the consent agenda and considered as a separate item.

7.A. **Approve Expense Vouchers**

Action to ratify district vouchers for the period 6/1/2026 through 6/30/2026.
General and Special Funds: #28 $60,512.85; #29 $69,076.29; #30 $61,203.71; #1043 $33,800.65; #1044 $98,569.41; #1045 $99,822.50; #1046 $16,760.89
Auxiliary Operations Funds: #1089 $1,833.98; #1091 $6,327.83; #1093 $531.87; #1097 $2 532.45; #1100 $3,651.95
Student Activities Fund: #1090 $2,238.90; #1092 $1,843.61; #1094 $416.10; #1095 $6,269.73

7.B. **Student Activities Fund Report**

Revenues, expenditures and charges in the Student Activities Fund Report; period of 6/1/2026 through 6/30/2026.

JOSEPH CITY USD EXTERNAL FUNDS

Student Activities Summary Report

Fiscal Year: 2025 - 2026

From Date: 6/1/2026 **To Date:** 6/30/2026

☐ Print Detail ☐ Page Break by Activity ☐ Subtotal By Journal

☐ Exclude Encumbrances ☑ Reverse Sign

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrance	Available Balance
000000	Undesignated DO NOT USE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
102610	Joseph City Jr High School Student Council	$589.65	$0.00	($307.00)	$282.65	$324.19	$606.84
102612	Joseph City Jr High School Softball	($11.39)	$0.00	$0.00	($11.39)	$0.00	($11.39)
102619	Joseph City Jr High School Volleyball	$507.27	$0.00	$0.00	$507.27	$0.00	$507.27
102629	Joseph City Jr High School Track	$260.11	$0.00	$0.00	$260.11	$0.00	$260.11
102637	Joseph City Jr High School Class of 2024	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
102638	Joseph City Jr High School Class of 2025	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
102639	Joseph City Jr High School Class of 2026	$4,760.06	$0.00	$0.00	$4,760.06	$0.00	$4,760.06
102640	Joseph City Jr High School Class of 2027	$1,657.52	$0.00	$0.00	$1,657.52	$0.00	$1,657.52
102641	Joseph City Jr High School Class of 2028	$757.40	$0.00	$0.00	$757.40	$0.00	$757.40
102642	Joseph City Jr High School Class of 2029	$1,134.04	$0.00	$0.00	$1,134.04	$0.00	$1,134.04
102643	Joseph City Jr High School Class of 2030	$594.61	$0.00	$0.00	$594.61	$0.00	$594.61
102644	Joseph City Jr High School Class of 2031	$1,259.49	$0.00	$0.00	$1,259.49	$0.00	$1,259.49
102645	Joseph City Jr High School Class of 2032	$95.40	$0.00	$0.00	$95.40	$0.00	$95.40
102646	Joseph City Jr High School Class of 2033	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203601	Joseph City High School Band	$218.26	$0.00	$0.00	$218.26	$0.00	$218.26
203602	Joseph City High School Baseball	$2,838.10	$205.00	$0.00	$3,043.10	$0.00	$3,043.10
203603	Joseph City High School Art	$19.00	$0.00	$0.00	$19.00	$0.00	$19.00
203604	Joseph City High School Disc Golf Club	$919.02	$0.00	$0.00	$919.02	$0.00	$919.02
203605	Joseph City High School Chess Club	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203606	Joseph City High School Card and Game Club	$146.14	$0.00	$0.00	$146.14	$0.00	$146.14
203607	Joseph City High School Drama	$470.11	$0.00	$0.00	$470.11	$0.00	$470.11
203608	Joseph City High School Future Business Leaders of America	$192.53	$0.00	$0.00	$192.53	$0.00	$192.53
203609	Joseph City High School Girls Basketball	$1,149.95	$0.00	$0.00	$1,149.95	$0.00	$1,149.95
203610	Joseph City High School Student Council	$3,053.10	$0.00	$24.02	$3,077.12	$500.00	$3,577.12
203611	Joseph City High School National Honor Society	$597.97	$0.00	$0.00	$597.97	$0.00	$597.97
203612	Joseph City High School Softball	$2,041.37	$0.00	$0.00	$2,041.37	$0.00	$2,041.37
203613	Joseph City High School Momentum Club/Audition Choir	$2,549.15	$0.00	$0.00	$2,549.15	$0.00	$2,549.15
203614	Joseph City High School Wrestling	$4,234.15	$0.00	($2,270.37)	$1,963.78	$2,548.00	$4,511.78
203615	Joseph City High School Cheerleaders	$789.06	$0.00	$0.00	$789.06	$0.00	$789.06
203616	Joseph City High School Welding	$136.33	$0.00	$0.00	$136.33	$0.00	$136.33
203617	Joseph City High School Woods	$104.72	$0.00	$0.00	$104.72	$0.00	$104.72
203618	Joseph City High School Boys Basketball	$539.85	$100.00	$0.00	$639.85	$0.00	$639.85
203619	Joseph City High School Volleyball	$13,018.51	$443.00	($6,269.73)	$7,191.78	($250.00)	$6,941.78
203620	Joseph City High School FACS	$35.74	$0.00	$0.00	$35.74	$0.00	$35.74
203621	Joseph City High School Hotrod Club	($201.63)	$0.00	$0.00	($201.63)	$0.00	($201.63)
203622	Joseph City High School LACH Club	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203624	Joseph City High School Basketball Cheerleaders	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203625	Joseph City High School FFA	$1,783.64	$0.00	$0.00	$1,783.64	$0.00	$1,783.64
203626	Joseph City High School Happy Club	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203627	Joseph City High School Robotics	$359.85	$0.00	$0.00	$359.85	$0.00	$359.85
203628	Joseph City High School Cross Country	$370.60	$0.00	$0.00	$370.60	$0.00	$370.60
203629	Joseph City High School Track	$321.04	$0.00	$0.00	$321.04	$0.00	$321.04

Student Activities Summary Report

Fiscal Year: 2025 - 2026

From Date: 6/1/2026 **To Date:** 6/30/2026

☐ Print Detail ☐ Page Break by Activity ☐ Subtotal By Journal
☐ Exclude Encumbrances ☑ Reverse Sign

		Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrance	Available Balance
203630	Joseph City High School Football	($65.42)	$0.00	$0.00	($65.42)	$0.00	($65.42)
203631	Joseph City High School Technology Club	$109.95	$0.00	$0.00	$109.95	$0.00	$109.95
203632	Joseph City High School Class of 2019	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203633	Joseph City High School Class of 2020	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203634	Joseph City High School Class of 2021	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
203635	Joseph City High School Class of 2022	$137.03	$0.00	$0.00	$137.03	$0.00	$137.03
203636	Joseph City High School Class of 2023	$780.48	$0.00	$0.00	$780.48	$0.00	$780.48
203637	Joseph City High School Class of 2024	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00
203638	Joseph City High School Class of 2025	$359.38	$0.00	$0.00	$359.38	$0.00	$359.38
203639	Joseph City High School Class of 2026	($3,524.98)	$0.00	($1,235.08)	($4,760.06)	$870.68	($3,889.38)
203640	Joseph City High School Class of 2027	$1,907.00	$0.00	($26.60)	$1,880.40	$276.39	$2,156.79
203641	Joseph City High School Class of 2028	$2,029.30	$0.00	($527.64)	$1,501.66	$800.00	$2,301.66
203642	Joseph City High School Class of 2029	$1,043.77	$0.00	($155.94)	$887.83	$200.00	$1,087.83
500300	Districtwide UNDESIGNATED	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
500600	Districtwide UNDESIGNATED	($58.54)	$0.00	$0.00	($58.54)	$0.00	($58.54)
	Grand Total:	$50,208.69	$748.00	($10,768.34)	$40,188.35	$5,269.26	$45,457.61

End of Report

7.C. **Approve Minimum Qualifications for Superintendent**

JOSEPH CITY UNIFIED SCHOOL DISTRICT NO. 2

Navajo County, Arizona

GOVERNING BOARD

CONSENT AGENDA ATTACHMENT

Establishment of Minimum Qualifications for the Position of Superintendent

Meeting Date: July 14, 2026

Agenda Placement: Consent Agenda

Policy Reference: Board Policy CBA — Qualifications and Duties of the Superintendent

Legal Reference: A.R.S. § 15-503

Background

Board Policy CBA provides that "the Superintendent shall have appropriate qualifications as determined by the Governing Board by action taken at a public meeting." The policy delegates the setting of Superintendent qualifications to the Governing Board, to be established by formal action taken in open session.

This item establishes the minimum educational qualification for the position of Superintendent. Approval of this consent agenda item constitutes the Board action contemplated by Policy CBA; no amendment to Policy CBA is required.

Qualification Established

> **The minimum qualification for the position of Superintendent shall be a minimum of a Master's degree from an accredited college or university, or equivalent qualifications as approved by the Board.**

This qualification is in addition to the requirement under Policy CBA that the Superintendent hold a valid fingerprint clearance card issued pursuant to A.R.S. § 41-1758.03.

Recommended Action

Approve, as part of the Consent Agenda, the establishment of the minimum qualification for the position of Superintendent as a minimum of a Master's degree from an accredited college or university, or equivalent qualifications as approved by the Board, pursuant to Board Policy CBA and A.R.S. § 15-503, effective upon Board approval.

Fiscal Impact

None.

8. **POSSIBLE EXECUTIVE SESSION (*)**

For any agenda item indicated with an asterisk (*), the Board may vote to convene in Executive Session pursuant to A.R.S. 38-431.03 (A) (1) for personnel matters when notified; (2) discussion or consideration of records exempt by law from public inspection; (3) for consultation with attorney; (4) for consultation with attorney when in pending or contemplated litigation. Discussion or consideration of personnel matters may include employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee or employee.

9. **ACTION ITEMS**

9.A. **Personnel Requests (*)**

Name	Assignment	Action
Hailey Ashcroft	Instructional Aide I	Appointment
Baldwin, Cameron	HS Football Assistant Coach I	Appointment
Bowler, Felicia	Substitute Teacher	Renewal
Bushman, Larry	HS Football Assistant Coach II	Appointment
Castillo, Tina	Bus Driver, part-time	Renewal
Chairez, Sharnell	Substitute Teacher	Appointment
Colligon, Drew	Elementary Teacher	Appointment
Frost, Brooke	Substitute Teacher	Renewal
Gardner, Crystal	Substitute Teacher	Renewal
Goodman, Tanya	Substitute Teacher	Renewal
Hardy, Elizebeth	Substitute Teacher	Renewal
Hardy, Redic	Bus Driver, full-time	Renewal
Hutchens, Daniel, Jr.	Bus Driver, substitute	Renewal
Hutchens, Daniel III	JH Football Assistant Coach	Appointment
Hutchens, Daniel III	Transportation, Asset Management	Assignment
Jensen, Jonathan	Substitute Teacher	Renewal
Johnstun, Samuel Allen	Bus Driver, part-time	Renewal
Fischer, Brad	HS Cross Country Coach	Appointment
Kelley, Dayna	Substitute Teacher	Renewal
Lucero, Barbara	Substitute Teacher	Renewal
Morris, Charmayne	Custodian, Part-time	Appointment
Powers, Megan	Substitute Teacher	Renewal
Redfearn, Tracy	Instructional Aide, Preschool	Appointment
Roes, Carly	Volunteer	Acceptance
Saline, Amanda	HS Volleyball Assistant Coach I	Appointment
Strong, Jason Alex	Instructional Aide II	Appointment
Taylor, Dallasandra	Substitute Teacher	Renewal
Tsosie, Brittany	Substitute Teacher	Renewal
Watkins, Joseph	Substitute Custodian	Appointmen

9.B. **Adopt the Joseph City Schools FY 2026-27 Budget**

Adopt the Joseph City Unified School District budget as proposed at the June 9, 2026 board meeting.

District Name Joseph City Unified School District **County** Navajo **Instructions** **CTD number** 090202000

FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed	June 9, 2026
Adopted	July 14, 2026
Revised	

Date

District website link of posted budget https://www.jcusd.org/page/budget

Signed Signed

The FY 2027 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 15, 2026.
Date

Superintendent signature Business Manager signature

Shannon Harvila Caleb Layden
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Caleb Layden

Telephone: 928-288-3307 Email: caleb.layden@jcusd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 3,251,255
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 170,000
Intermediate	2000	$ 0
State	3000	$ 2,500,000
Federal	4000	$ 400,000
TOTAL		$ 3,070,000

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	4.2011	4.2094
Secondary Tax Rates:		
M&O Override	0.7447	0.7840
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.7447	0.7840

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

	Budgeted expenditures	Budgeted carry forward	Budget limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	$ 5,016,295	$ 0	$ 5,016,295
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 266,568	$ 0	$ 266,568
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			$ 382,572
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 5,665,435

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 55,142
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 55,142
3. Increase in average teacher salary from the prior year	$ 0
4. Percentage increase	0%

Comments on average salary calculation (optional):

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

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

Fund 001 (M&O) Maintenance and Operation (M&O) Fund

Instructions Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	20.76	10.20	942,269	289,395	78,120	25,454	5,041	1,429,445	1,340,279	-6.2%	1.
2000 Support services												
2100 Students	2.	2.66	3.00	134,193	57,722	14,921	2,853	2,094	259,297	211,783	-18.3%	2.
2200 Instructional staff	3.	3.01	2.20	107,535	41,722	37,950	2,559	3,556	243,322	193,322	-20.5%	3.
2300 General administration	4.	1.30	1.30	82,670	54,651	25,305	41	7,099	169,766	169,766	0.0%	4.
2400 School administration	5.	2.88	3.10	176,802	43,108	0	7,583	819	228,312	228,312	0.0%	5.
2500 Central services	6.	3.80	4.60	179,804	64,596	66,424	8,928	21,821	361,573	341,573	-5.5%	6.
2600 Operation & maintenance of plant	7.	13.93	5.90	303,587	91,076	465,775	210,456	1,614	1,072,508	1,072,508	0.0%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.15	0.00	400	100	86,350	0	0	86,850	86,850	0.0%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	27,627	4,516	0	180	9,545	41,868	41,868	0.0%	10.
620 School-sponsored athletics	11.	0.60	0.60	139,700	16,811	17,016	18,024	34,852	226,403	226,403	0.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	19,612	656	0	0	0	20,268	20,268	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	49.09	30.90	2,114,199	664,353	791,861	276,078	86,441	4,139,612	3,932,932	-5.0%	14.
200 and 300 Special education												
1000 Instruction	15.	14.09	11.60	346,660	43,101	0	1,316	0	391,077	391,077	0.0%	15.
2000 Support services												
2100 Students	16.	1.70	1.20	105,873	15,165	153,430	0	0	276,617	274,468	-0.8%	16.
2200 Instructional staff	17.	0.50	0.72	24,617	813	0	0	97	27,502	25,527	-7.2%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0.00	0.00	0	0	0	0	0	1,058	0	-100.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	16.29	13.52	477,150	59,079	153,430	1,316	97	696,254	691,072	-0.7%	24.
400 Pupil transportation	25.	9.65	6.50	145,237	32,383	102,106	95,875		425,601	375,601	-11.7%	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.	0.00	0.00	0	0	0	0	0	0	0	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	0.00	0	0	0	16,690	0	18,568	16,690	-10.1%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	75.03	50.92	2,736,586	755,815	1,047,397	389,959	86,538	5,280,035	5,016,295	-5.0%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								0	0		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	75.03	50.92	2,736,586	755,815	1,047,397	389,959	86,538	5,280,035	5,016,295	-5.0%	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.

Instructions

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	647,577	647,577	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)	5,182		6.
7.	Career education (non-CTED)	0		7.
8.	Career technical education (CTED)	43,495	43,495	8.
9.	Total (lines 1 through 8 must equal total of line 24, page 1)	696,254	691,072	9.
10.	IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 30

Staff-pupil 1 to 6

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	29,000
All funds - federal	*6330*	0

FY 2027 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) $ 90,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals Prior FY 2026	Totals Budget FY 2027	% Increase/ Decrease	
1000 Instruction	1.	540,042	135,011					870,209	675,053	-22.4%	1.
2100 Support services - students	2.	35,000	7,000					139,335	42,000	-69.9%	2.
2200 Support services - instructional staff	3.							8,008	0	-100.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	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.	575,042	142,011	0	0	0	0	1,017,552	717,053	-29.5%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							249,236	0		10.
Total budget limit expenditures (lines 10-11)	11.	575,042	142,011	0	0	0	0	1,266,788	717,053	-43.4%	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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	1,266,788
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	1,020,178
Unexpended budget balance (line 12 minus 13)	14.	246,610
Interest earned in the Classroom Site Fund in FY 2026	15.	
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	470,443
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	717,053

(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.

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Instructions 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 2026	Totals Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.								0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		61,222		19,322				80,544	80,544	0.0%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		1,085	24,438	1,759				27,282	27,282	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			80,717	2,967				83,684	83,684	0.0%	4.
2600 Operation & maintenance of plant	5.			703	5,811				6,514	6,514	0.0%	5.
2700 Student transportation	6.								0	0	0.0%	6.
3000 Operation of noninstructional services (5)	7.								0	0	0.0%	7.
4000 Facilities acquisition and construction	8.							4,660	4,660	4,660	0.0%	8.
5000 Debt service	9.					50,000	13,884		95,511	63,884	-33.1%	9.
Budgeted expenditures (lines 2-9)	10.	0	62,307	105,858	29,859	50,000	13,884	4,660	298,195	266,568	-10.6%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								0	0		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	62,307	105,858	29,859	50,000	13,884	4,660	298,195	266,568	-10.6%	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	$ 1,200
6642 Textbooks	9,500
6643 Instructional aids	51,607
673X Furniture and equipment	24,859
673X Vehicles	0
673X Tech hardware & software	5,000

(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 _____.

(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)] _____

(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 _____

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

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

Instructions 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.	298,195	266,568	0		0		187,225	182,998	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		187,225	182,998	4.
6655 Short-term noninstructional software subscription	5.	0	105,858	0		0		0		5.
6710 Land and improvements	6.	0		0		0		0		6.
6720 Buildings and improvements	7.	0		0		0		0		7.
673X Furniture and equipment	8.	24,859	24,859	0		0		0		8.
673X Vehicles	9.	0	0	0		0		0		9.
673X Technology hardware & software	10.	5,000	5,000	0		0		0		10.
6831, 6832, 6833 redemption of principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	29,859	135,717	0	0	0	0	187,225	182,998	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	0		0				0		14.
New construction	15.	0		0		0		0		15.
Other	16.	29,146	135,717	0		0		187,225	182,998	16.
Total (lines 14-16, must equal line 13)	17.	29,146	135,717	0	0	0	0	187,225	182,998	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 2027

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

Special projects

Instructions

		FTE		Total all functions		
		Prior FY	Budget FY	Prior FY	Budget FY	
Federal projects FTE & expenditures						
1.	100-130 ESEA Title I - Helping Disadvantaged Children	3.12	3.00	211,431	164,736	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	47,552	20,742	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	11,973	11,760	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	20,000	15,000	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00	0.00	0	0	7.
8.	220 IDEA Part B	2.26	2.00	190,679	120,279	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	0.00	0.00	14,365	10,055	12.
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	0.75	0.00	50,000	20,000	14.
15.	349 National Forest Fees	0.00	0.00	0	0	15.
16.	353 Taylor Grazing Fees	0.00	0.00	0	0	16.
17.	374 E-Rate	0.00	0.00	0	0	17.
18.	378 Impact Aid	0.00	0.00	0	0	18.
19.	300-399 Other Federal projects	0.00	0.00	21,000	20,000	19.
20.	699 Federal Impact Aid (construction)	0.00	0.00	0	0	20.
21.	Total Federal project funds (lines 1-20)	6.13	5.00	567,000	382,572	21.
State projects FTE & expenditures						
22.	400 Vocational education	0.05	0.00	5,215	3,650	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	300	300	29.
30.	460 Environmental Special Plate	0.00	0.00	0	0	30.
31.	Other State projects	0.00	0.00	60,000	55,000	31.
32.	Total State project funds (lines 22-31)	0.05	0.00	65,515	58,950	32.
33.	Total special projects (lines 21 and 32)	6.18	5.00	632,515	441,522	33.

Instructional Improvement Fund expenditures (020)		Prior FY	Budget FY	
1.	Teacher compensation increases	127,907	65,000	1.
2.	Class size reduction	0	0	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	0	0	4.
5.	Total Instructional Improvement Fund (lines 1-4)	127,907	65,000	5.

Other funds expenditures

			Prior FY	Budget FY	
1.	050	County, City, and Town Grants	0		1.
2.	071	English Language Learner (1)	0	0	2.
3.	072	Compensatory Instruction (1)	0	0	3.
4.	500	School Plant (2)	273	100	4.
5.	510	Food Service	250,000	175,000	5.
6.	515	Civic Center	4,000	1,000	6.
7.	520	Community School	15,000	5,000	7.
8.	525	Auxiliary Operations	241,463	240,000	8.
9.	526	Extracurricular Activities Fees Tax Credit	61,000	60,000	9.
10.	530	Gifts and Donations	387,000	0	10.
11.	535	Career & Technical Education Projects	19,000	17,700	11.
12.	540	Fingerprint	0	0	12.
13.	545	School Opening	0	0	13.
14.	550	Insurance Proceeds	60,618	0	14.
15.	555	Textbooks	1,318	1,320	15.
16.	565	Litigation Recovery	37,800	33,000	16.
17.	570	Indirect Costs	22,000	15,000	17.
18.	575	Unemployment Insurance	0	0	18.
19.	580	Teacherage	0	0	19.
20.	585	Insurance Refund	10,100	10,000	20.
21.	590	Grants and Gifts to Teachers	0	0	21.
22.	595	Advertisement	0	0	22.
23.	596	Career Technical Education	60,000	80,000	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	77,623	141,751	28.
29.	686	Emergency Deficiencies Correction	0	0	29.
30.	691	Building Renewal Grant	0	0	30.
31.	700	Debt Service	0	0	31.
32.	720	Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850	Student Activities	74,617	75,000	33.
34.	Other _____		0	0	34.
	Internal Service Funds 950-989				
1.	9___	Self-Insurance	0	0	1.
2.	955	Intergovernmental Agreements	0	0	2.
3.	9__	OPEB	0	0	3.
4.	9___	_____	0	0	4.

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

District name Joseph City Unified School Distri **County** Navajo **CTD number** 090202000

Version Adopted

Calculation of FY 2027 General Budget Limit (A.R.S. §15-947.C)

Instructions			A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 4,468,196	$ 4,468,196	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 266,568		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 266,568		266,568
*3.	FY 2027 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		689,850	
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small schoool 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)		0	
(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 2025 (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 2026 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		(141,751)	
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment			
(e)	ADM/Transportation audit adjustment			
(f)	Other:			
10.	FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 5,016,295	
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)			$ 266,568

* 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 Joseph City Unified School District **County** Navajo **CTD number** 090202000

Instructions **Version** Adopted

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1.	FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	$ 298,195
2.	Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (for budget adoption, use zero.)	$
3.	Adjusted amount available for FY 2026 capital expenditures (line 1 + 2)	$ 298,195
4.	Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$ 298,195
5.	Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$ 298,195
6.	FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$ 298,195
7.	Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$ 0
8.	Interest earned in Fund 610 in FY 2026	$
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 2027 (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)	$ 266,568
12.	FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$ 266,568

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

District name Joseph City Unified School District **County** Navajo **CTD number** 090202000 **Version** Adopted

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)

Instructions

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 2026	Totals Budget FY 2027	% Increase/ Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	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.	0.00	0.00	0	0	0	0		0	0	0	0.0%	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 Adopted Expenditure Budget

CTD number 090202000
Version Adopted

I certify that the budget of Joseph City Unified School **District,** Navajo **County for fiscal year 2027 was officially adopted by the Governing Board on,** July 14, 2026 **, and that the complete Adopted Expenditure Budget may be reviewed by contacting** Steve Mills **at the District office, telephone** 928-288-3307 **during normal business hours.**

Eldon Larsen
President of the Governing Board

Instructions

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	390.1096	375.7376	360.6076

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	4.2011	4.2094
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	0.7447	0.7840

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	5,016,295	0	5,016,295
Classroom Site Fund	717,053	0	717,053
Unrestricted Capital Outlay Fund	266,568	0	266,568

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

1. Average salary of all teachers employed in FY 2027 (budget year)	55,142
2. Average salary of all teachers employed in FY 2026 (prior year)	55,142
3. Increase in average teacher salary from the prior year	0
4. Percentage increase	0%

Comments on average salary calculation (optional):

Maintenance and Operation expenditures

	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	prior FY
100 Regular education							
1000 Instruction	1,320,830	1,231,664	108,615	108,615	1,429,445	1,340,279	-6.2%
2000 Support services							
2100 Students	239,429	191,915	19,868	19,868	259,297	211,783	-18.3%
2200 Instructional staff	199,257	149,257	44,065	44,065	243,322	193,322	-20.5%
2300, 2400, 2500 Administration	601,631	601,631	158,020	138,020	759,651	739,651	-2.6%
2600 Oper./maint. of plant	394,663	394,663	677,845	677,845	1,072,508	1,072,508	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	500	500	86,350	86,350	86,850	86,850	0.0%
610 School-sponsored cocurric. activities	32,143	32,143	9,725	9,725	41,868	41,868	0.0%
620 School-sponsored athletics	156,511	156,511	69,892	69,892	226,403	226,403	0.0%
630, 700, 800, 900 Other programs	20,268	20,268	0	0	20,268	20,268	0.0%
Regular education subsection subtotal	2,965,232	2,778,552	1,174,380	1,154,380	4,139,612	3,932,932	-5.0%
200 and 300 Special education							
1000 Instruction	389,761	389,761	1,316	1,316	391,077	391,077	0.0%
2000 Support services							
2100 Students	121,038	121,038	155,579	153,430	276,617	274,468	-0.8%
2200 Instructional staff	25,430	25,430	2,072	97	27,502	25,527	-7.2%
2300, 2400, 2500 Administration	0	0	1,058	0	1,058	0	-100.0%
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	536,229	536,229	160,025	154,843	696,254	691,072	-0.7%
400 Pupil transportation	227,620	177,620	197,981	197,981	425,601	375,601	-11.7%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center	0	0	0	0	0	0	0.0%
550 K-3 reading program	18,568	0	0	16,690	18,568	16,690	-10.1%
Budgeted expenditures	3,747,649	3,492,401	1,532,386	1,523,894	5,280,035	5,016,295	-5.0%
Maintained for spending after FY 2027 (budgeted carryforward)					0	0	
Total budget limit expenditures	3,747,649	3,492,401	1,532,386	1,523,894	5,280,035	5,016,295	-5.0%

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

CTD number 090202000
Version Adopted

Total expenditures by fund				
Fund	**Budgeted expenditures**		**$ Increase/(Decrease) from prior FY**	**% Increase/(Decrease) from prior FY**
	Prior FY	**Budget FY**		
Maintenance & Operation	5,280,035	5,016,295	(263,740)	-5.0%
Instructional Improvement	127,907	65,000	(62,907)	-49.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,017,552	717,053	(300,499)	-29.5%
Federal Projects	567,000	382,572	(184,428)	-32.5%
State Projects	65,515	58,950	(6,565)	-10.0%
Unrestricted Capital Outlay	298,195	266,568	(31,627)	-10.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	187,225	182,998	(4,227)	-2.3%
Debt Service	0	0	0	0.0%
School Plant Fund	273	100	(173)	-63.4%
Auxiliary Operations	241,463	240,000	(1,463)	-0.6%
Bond Building	0	0	0	0.0%
Food Service	250,000	175,000	(75,000)	-30.0%
Other	830,076	439,771	(390,305)	-47.0%

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	647,577	647,577
Gifted education	0	0
Remedial education	0	0
ELL incremental costs	0	0
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	5,182	0
Career education (non-CTED)	0	0
Career technical education (CTED)	43,495	43,495
Total	696,254	691,072

Proposed staffing summary				
Staff type	**Purchased services personnel FTE**	**Employee FTE**	**Total FTE**	**Staff-pupil ratio**
Certified --				
Superintendent, principals, other administrators		3	3	1 to 120
Teachers		25	25	1 to 14
Other		4	4	1 to 90
Subtotal	0	32	32	1 to 11
Classified --				
Managers, supervisors, directors		2	2	1 to 180
Teachers aides		12	12	1 to 30
Other		22	22	1 to 16
Subtotal	0	36	36	1 to 10
Total	0	68	68	1 to 5
Special education --				
Teacher		2	2	1 to 30
Staff		10	10	1 to 6

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	**Prior FY**	**Budget FY**
050 County, City, and Town Grants	0	0
515 Civic Center	4,000	1,000
520 Community School	15,000	5,000
526 Extracurricular Activities Fees Tax Credit	61,000	60,000
530 Gifts and Donations	387,000	0
535 Career & Technical Education Projects	19,000	17,700
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	60,618	0
555 Textbooks	1,318	1,320
565 Litigation Recovery	37,800	33,000
570 Indirect Costs	22,000	15,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	10,100	10,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	60,000	80,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	77,623	141,751
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	0	0
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	74,617	75,000
Other _____	0	0
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	0	0
9__ OPEB	0	0
9___ _____	0	0
Total	830,076	439,771

District name Joseph City Unified School District **CTD number** 090202000

Instructions **Version** Adopted

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$ 0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2027 TNT base limit		$ 0	
	FY 2027 Budgeted expenditures			**Primary property tax rate related to budgeted expenditures**
4.	Desegregation (no longer a primary levy, must be zero)		$ 0	
5.	Dropout prevention (from page 1, line 27)		0	
6.	Joint career and technical education and vocational education center		0	
7.	Small school adjustment (from page 7, line 4, columns A and B)		$ 0	
	Adjustments for FY 2026 expenditures			
8.	Desegregation, dropout prevention, and joint career and technical education and vocational education center			
	a. FY 2026 Total actual expenditures for programs above	$		
	b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6)	0		
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)		$ 0	
9.	Small school adjustment			
	a. FY 2026 final budget for small school adjustment	$		
	b. FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7)	$ 0		
	c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)		$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)		$ 0	
11.	Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.)		$ 0	
12.	Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)		$ 0	
13.	Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1)		$	
	Calculations for Truth in Taxation notice			
A.	Sum of lines 11, 12, and 13		$ 0	
B.1.	Current assessed value		$	
B.2.	(Line 3 divided by line B.1) x $10,000		$ (2)	
C.1.	Sum of lines 3, 11, 12, and 13		$ 0	
C.2.	(Line C.1 divided by line B.1) x $10,000		$ (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.

District name Joseph City Unified School District CTD number 090202000

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 2025 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds														
	General			Capital projects				Special revenue							
A. Estimated FY 2026 fund balances and planned uses in FY 2027 and thereafter	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. **FY 2025 final ending fund balance**	(187,517)	22,857	255,462	0	0	186,836	(549,834)	789,663	52,081	528,764	0	0	0	0	1,098,312
If the final ending fund balance reported above does not agree with the submitted FY 2025 AFR, revise the AFR and resubmit to ADE.															
2. **FY 2026 activity, year-to-date and estimated through June 30**															
(a) FY 2026 revenues and other financing sources	5,504,726	312,454	46,705	0	0	0	537,883	395,866	215,847	259,287	0	0	0	0	7,272,768
(b) FY 2026 expenditures and other financing uses	5,317,209	304,215	145,507	0	0	5,044	176,126	1,020,178	313,712	689,541	0	0	0	0	7,971,532
3. **Estimated FY 2026 ending fund balance**	0	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	0	399,548
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	181,792	0	165,351	0	98,510	0	0	0	0	445,653
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	31,096	156,660	0	0	0	(188,077)	0	(45,784)	0	0	0	0	0	(46,105)
(f) Total (amount must agree to line 3 above)	0	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	0	399,548
4. **FY 2026 estimated ending fund balance details and planned uses**															
(a) Fund deficit	(207,000)	31,096	0	0	0	0	(188,077)	0	(45,784)	0	0	0	0	0	(409,765)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0						0
(c) Planned to be spent in FY 2027	0	0	156,660	0	0	0	0	165,351	0	98,510		0	0	0	420,521
(d) Maintained for spending after FY 2027	0	0	0	0	0	181,792	0	0	0	0	0	0	0	0	181,792
(e) Total (amount must agree to line 3 above)	(207,000)	31,096	156,660	0	0	181,792	(188,077)	165,351	(45,784)	98,510	0	0	0	0	192,548

B. Comments (optional)

The variables included in the fund balance report during the time of the proposed/adopted budget are estiamtes for FY26 as of May 2026. The general ledger will be closed out in October 2026 and the variables will be updated to actual at a later revision for FY27.

10. **INFORMATION ITEMS**

10.A. **Requests for Future Agenda Items**

This agenda item is for the Governing Board to have a running record of potential items to be placed on future agendas. There will be no discussion on the substance, merits, or issues relating to the proposed agenda item.

10.B. **Upcoming Meetings and Events Calendar**

- Next Regular Board Meeting - August 11, 2026; 6:00 p.m.

11. **ADJOURNMENT**