

**NOTICE OF GOVERNING BOARD WORKSHOP  
KINGMAN UNIFIED SCHOOL DISTRICT #20 GOVERNING BOARD**

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Governing Board of Kingman Unified School District #20 and to the general public that the Governing Board of Kingman Unified School District #20 will hold a meeting open to the public at **4:30 PM, Wednesday, March 5, 2025**. The meeting will be held in the **Kingman Unified School District Office, 3033 MacDonald Avenue, Kingman, AZ 86401**. Agenda is subject to revision 24 hours prior to meeting. A copy of the agenda background material provided to KUSD Board members (with exception of material relating to possible executive sessions) is available for public inspection 24 hours before the meeting at our district office, 3033 MacDonald Avenue, Kingman, AZ. When necessary, the Board may vote to go into Executive Session, which will not be open to the public, for discussion and consultation for legal advice regarding any of the agenda items (A.R.S. § 38-431.03 (A)(3)), to discuss personnel matters (A.R.S. § 38-431.03 (A)(1)), records exempt by law from public inspection (A.R.S. § 38-431.03 (A)(2)), or for legal advice and consultation regarding pending or contemplated litigation (A.R.S. § 38-431.03 (A)(4)).  
The agenda for the meeting, posted on March 3, 2025, is as follows.

Agenda of the Governing Board; Dr. Gretchen Dorner, Superintendent

**Members of the Kingman School District Governing Board will attend in person, by telephone, video or internet conferencing. Agenda is subject to revision 24 hours prior to meeting.**

**To watch the School Board meeting via computer or a smartphone with a data plan:**

<https://www.youtube.com/c/KUSD20>

**Governing Board Workshop**

**Wednesday, March 5, 2025**

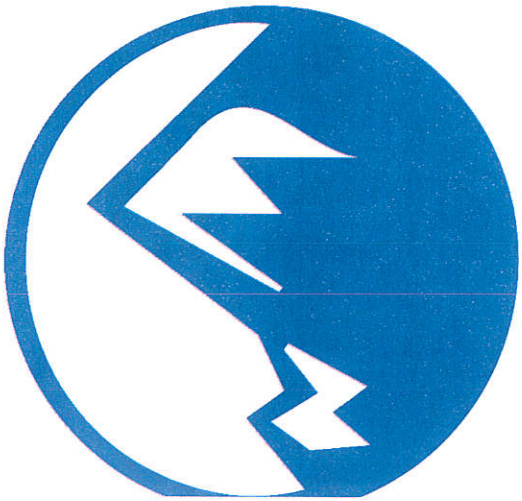
**4:30 PM**

**Kingman Unified School District Office, 3033 MacDonald Avenue, Kingman, AZ 86401**

1. Call to Order  
**Agenda Item Type:** Procedural
2. Pledge of Allegiance  
**Agenda Item Type:** Procedural
3. Roll Call  
**Agenda Item Type:** Procedural
4. Review of FY26 Projected Budget, Strategic Plan and Health Benefits Update  
**Agenda Item Type:** Discussion
5. Adjourn  
**Agenda Item Type:** Action

**Pursuant to the Americans with Disabilities Act (ADA), Kingman Unified School District #20 endeavors to ensure the accessibility of all its programs, facilities and services to all persons with disabilities. If you need an accommodation for this meeting, please contact the Kingman Unified School District Office at (928) 753-5678 or email [vportillo@kusd.org](mailto:vportillo@kusd.org).**

**Requests should be made as early as possible to allow time to arrange accommodation.**



**KINGMAN**  
Unified School District

KUSD Governing Board Budget Workshop


March 5, 2025



# School district financial risk analysis

**High risk**

**Change in weighted student count**



Analysis ▾  
Data ▾

What is this measure telling me? ▾

**Budget limit reserve—Operating budget**



Analysis ▾  
Data ▾

What is this measure telling me? ▾


**Budget limit reserve—Capital budget**



Analysis ▾  
Data ▾

What is this measure telling me? ▾

**Financial position—General Fund operating reserve ratio**



Analysis ▾  
Data ▾

What is this measure telling me? ▾

**High risk**

**Financial position—General Fund operating margin ratio**



Analysis ▾  
Data ▾

Fiscal year	Revenue	Expenditures
2024 unaudited	\$50,198,279	\$51,458,591
2023 audited	\$57,394,891	\$59,736,513

(revenue - expenditures) + revenues = operating margin ratio

What is this measure telling me? ▾

**High risk**

**Financial position—General Fund change in fund balance**



Analysis ▾  
Data ▾

Fiscal year	Change amount
2023 to 2024 unaudited	(\$2,216,329)
2022 to 2023 audited	\$256,652

What is this measure telling me? ▾

FY24 AFR led to High Risk status in General Fund 'operating margin ratio' and 'change in fund balance'.

AFR revision and FY24 audit is currently underway.

AZ State Board of Education has voted to determine we are compliant with the USFR and we will have our 3% withholding returned.

Predicting the FY24 audit will show maintained compliance.



# Allowable Expenses under 'other' funds

## **Classroom Site Fund ARS 15-977** \$6,439,124.87 FY24

- Class size reduction.
- Teacher compensation, including a base pay and performance pay component.
- Assessment intervention programs.
- Teacher development.
- Dropout prevention programs.
- Teacher liability insurance premiums.
- Student support services.

## **Instructional Improvement ARS 15-998** \$602,996.76 FY24

- 50% can be used for classroom reduction
- Dropout prevention
- Develop reading skills

## **Titles I-IV** \$2,621,058.57 FY24

Funds initiatives that help disadvantaged students meet state academic content and performance standards.

**Early Literacy** funds K-2 initiatives for most at-risk populations support literacy goals and initiatives of the school to increase literacy proficiency. **\$269,703.21 FY24**

**IDEA** provides assessments and specialized instruction to people with disabilities ages 3-21. **\$1,776,187.81 FY24**

**JTed** partially funds career and technical education (CTE) course offerings to secondary students in cooperation with school districts. Funds some classroom lab resources. **\$590,005.62 FY24**

**ERate** supports connectivity; conduit for pipeline communications Provides discounts and assists school districts with affordable telecommunication services. **\$146,510.18 FY24**

**Medicaid Reimbursements** give back partial funds for provision of school-related services and for costs of administrative activities designed to support students on an IEP. **\$564,871.40 FY24**



# FY24 and FY25 Revenue & Expenditures mid year comparison

July - Jan FY24	M/O	Capital	Total	July - Jan FY25	M/O	Capital	Total
Personal P Tax	\$248,3163.14	\$43,820.51	\$292,136.65	Personal P Tax	\$235,430.41	\$30,847.37	\$266,277.78
Real P Tax	\$11,426,992.92	\$2,016,528.16	\$13,443,521.08	Real P Tax	\$10,575,481.57	\$1,385,656.80	\$11,961,138.37
Lieu of Tax	\$67.21	\$0.21	\$67.41	In Lieu of Taxes	\$65,211.11	\$0	\$65,211.11
County Equal.	\$33,128.99	\$1,163.27	\$34,292.26	County Equal.	\$1,481.34	\$194.10	\$1,675.44
State Equalization	\$11,555,284.27	\$2,039,167.81	\$13,594,452.08	State Equalization	\$14,581,139.88	\$1,949,759.67	\$16,531,899.55
Additional St Aid	\$1,273,415.86	\$224,720.44	\$1,498,136.30	Additional St Aid	\$1,383,150.93	\$185,758.46	\$1,568,909.39
Other funds	\$1,404,208.53	\$11,267.96	\$1,415,476.49	Other funds	\$242,198.48	\$373,017.49	\$615,215.97
<b>7/1:12/30 Revenue</b>	<b>\$28,176,260.92</b>	<b>\$4,336,668.36</b>	<b>\$32,512,929.28</b>	<b>7/1:12/30 Revenue</b>	<b>\$27,085,093.72</b>	<b>\$3,925,233.89</b>	<b>\$31,009,327.61</b>
<b>7/1:12/30 Expenditures</b>	<b>\$24,218,516.75</b>	<b>\$2,438,259.99</b>	<b>\$26,656,776.74</b>	<b>7/1:12/30 Expenditures</b>	<b>\$27,335,224.51</b>	<b>\$2,524,291.59</b>	<b>\$29,859,516.10</b>



# Benefits



## AETNA CHOICE

Point of Service (POS) II Network

272,570+ Primary Care Physicians

510,285+ Physician Specialists

945,742+ Non-physician  
Specialists

6,328+ Hospitals

ASBAIT DENTAL  
VSP VISION

## Don't Forget About These Programs!

### Included Benefits:

- o Thrive 365: Weekly newsletter, bi-annual wellness campaigns
- o Alliance Work Partners: Employee assistance program (EAP)
- o Health Equity: Health Savings Accounts (HSA)
- o Hinge Health: Virtual physical therapy
- o SkinIO: Virtual dermatology
- o Empower Health: On-site biometric screenings
- o Diversified Solutions: On-site flu shots
- o Mobile Onsite Mammography (MOM): On-site mammography
- o Virta Health: Diabetes, Pre-Diabetes, Weight Loss program
- o Teladoc: 24-hour doctor access (including Primary360 and Behavioral Health eff. 7/1/25)

### Voluntary Benefits:

- o International Medical Solutions: Mexico provider network
- o Madison National Life: Life insurance coverage for employees
- o VSP Vision Care: Access to a vision care plan through VSP
- o ASBAIT Dental: Open Access Dental Plan with no network restrictions
- o ASBAIT Vision: Open Access Vision Plan with no network restrictions





# Summary and Considerations

The total cost of an FY26 3% raise increase with benefits is estimated to be **\$1,387,661** from M&O. We will consider longevity stipends and/or increase to 301 moneys in lieu of raises, depending on budget.

Weighted Student Count has decreased **341,847** from Feb 2024 to Feb 2025. Reduction to Revenue Limit **\$1,713,679**.

Increase of expenditures **\$3,202,740** from M&O/Capital from last year to this year. This includes raises, energy cost increases, ESSER position absorption.

Estimating year-end deficit at **\$1,351,093**. KUSD is fortunate to have a reserve account that can handle the deficit. Going forward our goal is to maintain the reserve and balance expenditures.

The state **will return our 3% non-compliance withholding** as we have demonstrated compliance.

Arizona lawmakers are required to increase school funding every year by the inflation rate or 2%, whichever is less. However, there is an ADE Appropriation Percent Trigger:

- Penalty at 49% allows annual inflation suspension and funding reduction equal to current year inflation
- Penalty at 50% allows annual inflation suspension and reduction equal to twice current year inflation

JLBC Baseline Budget estimated at 48.9%