



FY 2024
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 2024 was

Proposed	June 8, 2023
Adopted	July 13, 2023
Revised	
	Date

[Signature]
[Signature]
[Signature]

SIGNED

Lori Drake
Carol Anne Teague
Austin Babcock
Misty Cox
Anthony Lozano

SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 14, 2023

Type the Date as MM/DD/YYYY

[Signature]
Superintendent Signature

Mike Westcott
Superintendent Name (Typed Name)

[Signature]
Business Manager Signature

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 2023	\$	14,511,745
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)		
Local	1000	\$ 0
Intermediate	2000	\$ 784,140
State	3000	\$ 3,136,563
Federal	4000	\$
TOTAL	\$	3,920,703

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	1.7284	
Secondary Tax Rates:		
M&O Override	0.2460	
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.3384	
CTED		
Desegregation		
Total Secondary Tax Rate	0.5844	0.0000

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 10,779,469	\$ 10,779,469
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 1,426,638	\$ 1,426,638
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 1,178,000
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 13,384,107

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ 57,494
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ 54,098
3. Increase in average teacher salary from the prior year	\$ 3,396
4. Percentage increase	6%

Average teacher salary does not include December and May Classroom Site Fund payments in the amount of \$13,000. If this is included calculation the average teacher salary increases to \$70,494.

DISTRICT CONTACT INFORMATION

Superintendent	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Executive Assistant to Superintendent	Mr.	Mike	Westcott	miwestcott@muhs.com	928-634-8901	
Chief Financial Officer	Mrs.	Shellie	Phillips	sphillips@muhscom	928-634-8901	1306
Business Manager 1	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Business Manager 2	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
SPED Data Reporting Coordinator	Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
AzEDS/ADM Data Coordinator	Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Transportation Data Reporting Coordinator	Mrs.	Misty	Wagner	mwagner@muhs.com	928-634-0614	5614
CTE Coordinator	Mr.	Ralph	Fobair	rfobair@muhs.com	928-634-8901	1426
Poverty Coordinator	Mrs.	Gretchen	Wesbrock	gwesbrock@muhs.com	928-634-7531	1318
Assessments Coordinator	Ms.	Shanon	Anderson	sanderson@muhs.com	958-634-7531	1010
Curriculum Coordinator	Ms.	Shanon	Anderson	sanderson@muhs.com	928-634-7531	1010
Information Technology (IT) Director	Mr.	Josh	Fant	jfant@muhs.co	928-634-8901	1470
Bookstore Manager	Mrs.	Eunice	Bailey	ebailey@muhs.com	928-634-8901	1304
Governing Board Member	Mrs.	Lori	Drake	ldrake@muhs.com	928-592-2749	
Governing Board Member	Mrs.	Carol Anne	Teague	cteague@muhs.com	928-300-9031	
Governing Board Member	Mr.	Austin	Babcock	ababcock@muhs.com	801-602-9864	
Governing Board Member	Mr.	Misty	Cox	mcox@muhs.com	731-343-3228	
Governing Board Member	Mr.	Anthony	Lozano	alozano@muhs.com	928-399-9062	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

PowerSchool (PowerSchool)

Infinite Visions

In-Touch Receipting

Mingusunion.com

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	42.13	45.33	2,869,298	941,561	135,000	71,150	2,500	3,913,578	4,019,509	2.7%
2000 Support Services											
2100 Students	2.	7.23	7.79	406,719	138,307	3,200	7,600	2,100	466,445	557,926	19.6%
2200 Instructional Staff	3.	2.75	2.75	148,840	44,658	68,211	18,000	2,500	265,001	282,209	6.5%
2300 General Administration	4.	2.00	2.00	205,458	54,325	45,789	1,500	8,200	311,988	315,272	1.1%
2400 School Administration	5.	3.25	3.91	286,672	84,358	20,410	39,316	2,500	469,556	433,256	-7.7%
2500 Central Services	6.	6.00	6.00	376,887	101,662	38,375	18,025	22,000	550,531	556,949	1.2%
2600 Operation & Maintenance of Plant	7.	14.00	16.00	645,841	244,622	405,000	342,000	500	1,395,460	1,637,963	17.4%
2900 Other	8.	0.00	0.00						0	0	0.0%
000 Operation of Noninstructional Services	9.	0.20	0.20	11,481	4,145				14,815	15,626	5.5%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	66,763	13,542	10,000	1,000	1,800	91,718	93,105	1.5%
620 School-Sponsored Athletics	11.	2.00	2.00	338,390	58,678	35,600	37,400	18,500	479,943	488,568	1.8%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	79.56	85.98	5,356,349	1,685,858	761,585	535,991	60,600	7,959,035	8,400,383	5.5%
200 and 300 Special Education											
1000 Instruction	15.	21.23	22.42	977,765	327,895	131,958	21,655	1,375	1,278,401	1,460,648	14.3%
2000 Support Services											
2100 Students	16.	2.56	2.42	152,107	45,870	48,676	3,200	0	312,841	249,853	-20.1%
2200 Instructional Staff	17.	0.20	0.30	30,785	6,301	500	1,000	200	28,384	38,786	36.6%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	23.99	25.14	1,160,657	380,066	181,134	25,855	1,575	1,619,626	1,749,287	8.0%
0 Pupil Transportation	25.	7.67	6.60	374,621	115,679	17,172	90,675	0	652,795	598,147	-8.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.39	0.34	26,274	5,378				31,652	31,652	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00						0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	111.61	118.06	6,917,901	2,186,981	959,891	652,521	62,175	10,263,108	10,779,469	5.0%

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

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

1. Total All Disability Classifications

2. Gifted Education

3. Remedial Education

4. ELL Incremental Costs

5. ELL Compensatory Instruction

6. Vocational and Technical Education (non-CTED)

7. Career Education (non-CTED)

8. Career Technical Education (CTED)

9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY

Budget FY

1,062,668

1,143,146

0

0

0

0

0

0

556,958

606,141

1,619,626

1,749,287

10. IEP required pupil transportation costs coded within Program 400

36,000

33,500

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 22

Staff-Pupil 1 to 15

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Number of FTE - Certified Employees

Prior FY

Budget FY

61.00

61.00

Number of FTE - Certified Purchased Services Personnel

0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal

6350

33350

All Funds - Federal

6330

6,150

FY 2024 Performance Pay (A.R.S. §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)

\$

13,831

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

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	1,309,614	268,101					1,484,415	1,577,715	6.3%
2100 Support Services - Students	2.	157,239	32,187					93,600	189,426	102.4%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	1,466,853	300,288	0	0	0	0	1,578,015	1,767,141	12.0%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	1,578,015
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1113159
Unexpended Budget Balance (line 10 minus 11)	12.	464,856
Interest Earned in the Classroom Site Fund in FY 2023	13.	10819
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	1291466
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1767141

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals	Library Books, Textbooks, & Instructional Aids (2)	Short-term Noninstructional Software Subscription	Property (2)	Redemption of Principal (3)	Interest (4)	All Other Object Codes	Totals		% Increase/Decrease
									Prior FY	Budget FY	
									2023	2024	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.				325,000				355,870	325,000	-8.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.			185,000	41,963				43,780	226,963	418.4%
2300, 2400, 2500, 2900 Administration	4.				58,000				51,540	58,000	12.5%
2600 Operation & Maintenance of Plant	5.				525,000				376,081	525,000	39.6%
2700 Student Transportation	6.								18,250	0	-100.0%
3000 Operation of Noninstructional Services (5)	7.								0	0	0.0%
4000 Facilities Acquisition and Construction	8.				100,000				350,000	100,000	-71.4%
5000 Debt Service	9.					167,660	24,015		191,675	191,675	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	0	185,000	1,049,963	167,660	24,015	0	1,387,196	1,426,638	2.8%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

- (1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.
- (5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service
- Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]
- \$ -
- (2) Detail by object code:
- 6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$ 5,000

45,000

125,000

50,000

0

200,000
- (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 \$ 167,660, and principal on bonds of _____.
- (4) Includes interest on Capital Equity Fund loans of _____, interest on leases of \$ 24,015, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	1,387,196	1,426,638	0		0		0		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		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	350,000	50,000	0		0		0		7.
673X Vehicles	8.	45,000	0	0		0		0		8.
673X Technology Hardware & Software	9.	243,896	200,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	638,896	250,000	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	108,373	100,000	0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	530,523	150,000	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	638,896	250,000	0	0	0	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children
2.	140-150 ESEA Title II - Prof. Dev. and Technology
3.	160 ESEA Title IV - 21st Century Schools
4.	170-180 ESEA Title V - Promote Informed Parent Choice
5.	190 ESEA Title III - Limited Eng. & Immigrant Students
6.	200 ESEA Title VII - Indian Education
7.	210 ESEA Title VI - Flexibility and Accountability
8.	220 IDEA Part B
9.	230 Johnson-O'Malley
10.	240 Workforce Investment Act
11.	250 AEA - Adult Education
12.	260-270 Vocational Education - Basic Grants
13.	280 ESEA Title X - Homeless Education
14.	290 Medicaid Reimbursement
15.	374 E-Rate
16.	378 Impact Aid
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18.	Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education
20.	410 Early Childhood Block Grant
21.	420 Ext. School Yr. - Pupils with Disabilities
22.	425 Adult Basic Education
23.	430 Chemical Abuse Prevention Programs
24.	435 Academic Contests
25.	450 Gifted Education
26.	456 College Credit Exam Incentives
27.	460 Environmental Special Plate
28.	Other State Projects
29.	Total State Project Funds (lines 19-28)
30.	Total Special Projects (lines 18 and 29)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases
2.	Class Size Reduction
3.	Dropout Prevention Programs (M&O purposes)
4.	Instructional Improvement Programs (M&O purposes)
5.	Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
2.75	2.55	352,000	345,000
0.13	0.00	60,000	45,000
1.00	1.00	26,000	25,000
0.00		0	
0.00		0	
0.00	0.00	6,500	5,000
0.00		0	
4.10	3.10	235,000	385,000
0.00		0	
0.00		0	
0.00		0	
0.80	0.50	65,945	65,000
0.12	0.00	12,451	0
0.00		0	
0.00		68,000	58,000
0.00		0	
0.00		2,035,545	250,000
8.90	7.15	2,861,441	1,178,000
0.00		21,000	22,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		12,000	
0.00		25,000	
1.00		99,810	261,740
1.00	0.00	157,810	283,740
9.90	7.15	3,019,251	1,461,740

Prior FY	Budget FY
44,649	60,000
0	
41,241	44,520
37,421	15,000
123,311	119,520

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other Funds 524 & 855

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9__

Prior FY	Budget FY
0	
13,513	13,511
0	0
15,000	15,000
478,000	345,000
130,000	102,000
0	0
142,000	175,000
108,000	70,000
62,000	55,000
0	
0	
0	
3,772	2,700
0	
1,620	1,600
65,000	85,000
0	
0	
105,000	35,000
0	
0	
350,500	330,000
0	
0	
0	
0	
0	
0	
0	
0	5,000,000
1,143,575	643,575
0	
200,000	200,000
76,000	76,000

0	
51,000	20,000
0	
0	

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

CALCULATION OF FY 2024 GENERAL BUDGET LIMIT

(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$	9,137,305	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	798,517	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$	0	
(c) Total DAA (line 2.a plus 2.b)	\$	798,517	798,517
*3. FY 2024 Override Authorization (A.R.S. §§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	777,960		
(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)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	505,652		
(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 2022 (A.R.S. §15-910.N, 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 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0		
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	95,000		
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	231,900		
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 10,779,469		
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)	\$		948,517

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

CALCULATION OF FY 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)		
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)		\$ 1,387,196
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)		\$ 1,387,196
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)		\$ 1,387,196
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2		\$ 1,387,196
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)		\$ 909,138
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.		\$ 478,058
8. Interest Earned in Fund 610 in FY 2023		\$ 63
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 2024 (A.R.S. §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 12)		\$ 948,517
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)		\$ 1,426,638

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

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00	0.14	11,215	2,296					13,513	13,511	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.14	11,215	2,296	0	0	0	13,513	13,511	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)		20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 130504000
VERSION Adopted

I certify that the Budget of Mingus Union High School District, Yavapai County for fiscal year 2024 was officially adopted by the Governing Board on, July 13, 2023 , and that the complete Adopted 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:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)
	2022 ADM	2023 ADM	2024 ADM	
Attending	1,202.56	1,164.3759	1,212.0000	1. Average salary of all teachers employed in FY 2024 (budget year)
2. Tax Rates: Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate) Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	Prior FY		Est. Budget FY	2. Average salary of all teachers employed in FY 2023 (prior year)
	1.7284		0.0000	3. Increase in average teacher salary from the prior year
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures	Budget Limit	4. Percentage increase
Maintenance & Operation Fund	10,779,469		10,779,469	Average teacher salary does not include December and May Classroom Site Fund payments in the amount of \$13,000. If this is included calculation the average teacher salary increases to \$70,494.
Classroom Site Fund	1,767,141		1,767,141	
Unrestricted Capital Outlay Fund	1,426,638		1,426,638	

MAINTENANCE AND OPERATION EXPENDITURES						
	Salaries and Benefits		Other		TOTAL	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
100 Regular Education						
1000 Instruction	3,675,550	3,810,859	238,028	208,650	3,913,578	4,019,509
2000 Support Services						
2100 Students	425,079	545,026	41,366	12,900	466,445	557,926
2200 Instructional Staff	219,506	193,498	45,495	88,711	265,001	282,209
2300, 2400, 2500 Administration	1,101,007	1,109,362	231,068	196,115	1,332,075	1,305,477
2600 Oper./Maint. of Plant	736,047	890,463	659,413	747,500	1,395,460	1,637,963
2900 Other	0	0	0	0	0	0
3000 Oper. of Noninstructional Services	14,543	15,626	272	0	14,815	15,626
610 School-Sponsored Curriric. Activities	82,135	80,305	9,583	12,800	91,718	93,105
620 School-Sponsored Athletics	326,335	397,068	153,608	91,500	479,943	488,568
630, 700, 800, 900 Other Programs	0	0	0	0	0	0
Regular Education Subsection Subtotal	6,580,202	7,042,207	1,378,833	1,358,176	7,959,035	8,400,383
200 and 300 Special Education						
1000 Instruction	1,164,241	1,305,660	114,160	154,988	1,278,401	1,460,648
2000 Support Services						
2100 Students	190,460	197,977	122,381	51,876	312,841	249,853
2200 Instructional Staff	24,993	37,086	3,391	1,700	28,384	38,786
2300, 2400, 2500 Administration	0	0	0	0	0	0
2600 Oper./Maint. of Plant	0	0	0	0	0	0
2900 Other	0	0	0	0	0	0
3000 Oper. of Noninstructional Services	0	0	0	0	0	0
Special Education Subsection Subtotal	1,379,694	1,540,723	239,932	208,564	1,619,626	1,749,287
400 Pupil Transportation	522,953	490,300	129,842	107,847	652,795	598,147
510 Desegregation	0	0	0	0	0	0
530 Dropout Prevention Programs	31,652	31,652	0	0	31,652	31,652
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0
550 K-3 Reading Program	0	0	0	0	0	0
TOTAL EXPENDITURES	8,514,501	9,104,882	1,748,607	1,674,587	10,263,108	10,779,469

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET (Concl'd)

Fund	TO EXPENDITURES BY FUND					% Increase/(Decrease) from Prior FY
	Budgeted Expenditures		Prior FY	\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY	
	Prior FY	Budget FY				
Maintenance & Operation	10,263,108	10,779,469	516,361		5.0%	
Instructional Improvement	123,311	119,520	(3,791)		-3.1%	
English Language Learner	13,513	13,511	(2)		0.0%	
Compensatory Instruction	0	0	0		0.0%	
Classroom Site	1,578,015	1,767,141	189,126		12.0%	
Federal Projects	2,861,441	1,178,000	(1,683,441)		-58.8%	
State Projects	157,810	283,740	125,930		79.8%	
Unrestricted Capital Outlay	1,387,196	1,426,638	39,442		2.8%	
New School Facilities	0	0	0		0.0%	
Adjacent Ways	0	0	0		0.0%	
Debt Service	1,143,575	643,575	(500,000)		-43.7%	
School Plant Fund	15,000	15,000	0		0.0%	
Auxiliary Operations	142,000	175,000	33,000		23.2%	
Bond Building	0	0	0		0.0%	
Food Service	478,000	345,000	(133,000)		-27.8%	
Other	1,152,892	5,977,300	4,824,408		418.5%	

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	1,062,668	1,143,146
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)	556,958	606,141
TOTAL	1,619,626	1,749,287

PROPOSED STAFFING SUMMARY			
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE
Certified --			
Superintendent, Principals, Other Administrators		7	7
Teachers		61	61
Other		9	9
Subtotal	0	77	77
Classified --			
Managers, Supervisors, Directors		6	6
Teachers Aides		16	16
Other		40	40
Subtotal	0	62	62
TOTAL	0	139	139
Special Education --			
Teacher		8	8
Staff		12	12