



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed	<u>June 25, 2024</u>
Adopted	<u>July 11, 2024</u>
Revised	<u>May 8, 2025</u>
	Date

Taylor Bell
Ashley Koepnick
Austin Babcock
Will David
Frank Nevarez

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by May 12, 2025
Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Melody R. Herne

Superintendent name (typed name)

Lynn Leonard

Business Manager name (typed name)

District contact employee: Lynn Leonard

Telephone: 928-634-2941 Email: lleonard@muhs.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	<u>13,451,195</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>780,893</u>
Intermediate	2000	\$ <u>789,463</u>
State	3000	\$ <u>3,157,850</u>
Federal	4000	\$ <u>913,000</u>
TOTAL		\$ <u>5,641,206</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>1.7284</u>	<u>1.6055</u>
Secondary Tax Rates:		
M&O Override	<u>0.2460</u>	<u>0.2469</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.3384</u>	<u>0.1383</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.5844</u>	<u>0.3852</u>

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)	\$ <u>11,083,803</u>	\$ <u>11,083,803</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>1,288,871</u>	\$ <u>1,288,871</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)		\$ <u>913,000</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ <u>13,285,674</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>73,047</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>70,494</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,553</u>
4. Percentage increase	<u>4%</u>

Comments on average salary calculation (Optional): In prior years District has not included Classroom Site Funds in this calculation; however, this year's calculations do include those funds. This is to closer align with the way the Auditor General reports average teacher salary. Last year we reported Average Teacher Salary of \$57,494 but to present a true percentage increase we show the average teacher salary from FY 2024 with the Classroom Site Funds.

District contact information

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

Prefix	First name	Last name	Email address	Telephone number	Extension
Dr.	Melody	Herne	miwestcott@muhs.com	928-634-8901	
Mrs.	Shannon	Patterson	spatterson@muhs.com	928-634-8901	1306
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Ms.	Sharon	Ackerman	sackerman@muhs.com	928-634-0614	5614
Mr.	Ralph	Fobair	rfobair@muhs.com	928-634-8901	1426
Ms.	Gretchen	Wesbrock	gwesbrock@muhs.com	928-634-7531	1318
Ms.	Shanon	Anderson	sanderson@muhs.com	958-634-7531	1010
Ms.	Shanon	Anderson	sanderson@muhs.com	928-634-7531	1010
Mr.	Josh	Fant	jfant@muhs.co	928-634-8901	1470
Mrs.	Eunice	Bailey	ebailey@muhs.com	928-634-8901	1304
Mr.	Frank	Nevarez	fnevarez@muhs.com		
Ms.	Ashley	Koepnick	akoepnick@muhs.com		
Mr.	Austin	Babcock	ababcock@muhs.com	801-602-9864	
Ms.	Taylor	Bell	tbell@muhs.com		
Mr.	Will	David	wdavid@muhs.com		

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

InTouch Receipting

mingusunion.com

Expenditures		FTE		Salaries	Employee Benefits	Purchased Services	Supplies	Other	Totals		% Increase/Decrease
		Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6800	Prior FY 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	45.33	44.02	3,043,902	979,223	135,000	71,150	2,500	4,019,509	4,231,775	5.3%
2000 Support services											
2100 Students	2.	7.79	9.79	484,748	167,046	3,200	3,800	2,100	557,926	660,894	18.5%
2200 Instructional staff	3.	2.75	3.00	185,080	66,019	68,211	9,000	2,500	282,209	330,810	17.2%
2300 General administration	4.	2.00	2.00	201,640	51,302	45,789	4,091	8,200	315,272	311,022	-1.3%
2400 School administration	5.	3.91	3.95	287,565	91,362	20,410	22,500	10,250	446,690	432,087	-3.3%
2500 Central services	6.	6.00	6.31	382,304	103,431	38,375	9,000	22,000	556,949	555,110	-0.3%
2600 Operation & maintenance of plant	7.	16.00	15.00	629,202	256,750	425,000	210,000	6,200	1,637,963	1,527,152	-6.8%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	9.	0.20	0.20	15,059	3,550				15,626	18,609	19.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	72,282	13,391	10,000	500	1,800	93,105	97,973	5.2%
620 School-sponsored athletics	11.	2.00	2.00	303,477	52,324	48,360	85,900	18,500	488,568	508,561	4.1%
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.	85.98	86.27	5,605,259	1,784,398	794,345	415,941	74,050	8,413,817	8,673,993	3.1%
200 and 300 Special education											
1000 Instruction	15.	22.42	19.67	1,016,875	341,011	86,653	15,000		1,460,648	1,459,539	-0.1%
2000 Support services											
2100 Students	16.	2.42	2.42	154,064	51,878	62,615	4,500		269,892	273,057	1.2%
2200 Instructional staff	17.	0.30	0.30	31,748	6,457	500	500		38,786	39,205	1.1%
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.	25.14	22.39	1,202,687	399,346	149,768	20,000	0	1,769,326	1,771,801	0.1%
400 Pupil transportation	25.	6.60	8.25	395,151	120,306	28,750	62,150		598,147	606,357	1.4%
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.	0.34	0.34	26,377	5,275				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	0	0.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	118.06	117.25	7,229,474	2,309,325	972,863	498,091	74,050	10,812,942	11,083,803	2.5%

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

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	1,163,185	1,273,238	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	0		4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	606,141	498,563	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,769,326	1,771,801	9.
10. IEP required pupil transportation costs coded within Program 400	33,500	35,200	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 22
Staff-Pupil 1 to 15

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	34,850
All funds - Federal	6330	6,250

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 15,000
(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)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease	
								Prior FY 2024	Budget FY 2025		
1000 Instruction	1.	1,409,404	281,881					1,577,715	1,691,285	7.2%	1.
2100 Support services - students	2.	154,332	30,867					189,426	185,199	-2.2%	2.
2200 Support services - instructional staff	3.							0	0	0.0%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Ooerations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	1,563,736	312,748	0	0	0	0	1,767,141	1,876,484	6.2%	9.

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation		
FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	1,767,141
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,182,933
Unexpended Budget Balance (line 10 minus 11)	12.	584,208
Interest earned in the Classroom Site Fund in FY 2024	13.	21,908
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	1,270,368
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1,876,484

(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 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		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		258,737		176,473				278,662	435,210	56.2%
2000 Support services											
2100, 2200 Students and instructional staff	3.			56,072	152,000				320,000	208,072	-35.0%
2300, 2400, 2500, 2900 Administration	4.			48,500	22,500				62,920	71,000	12.8%
2600 Operation & maintenance of plant	5.			11,000	257,738				501,248	268,738	-46.4%
2700 Student transportation	6.			12,176	20,000				28,400	32,176	13.3%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.				82,000				77,348	82,000	6.0%
5000 Debt service	9.					177,270	14,405		191,675	191,675	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	258,737	127,748	710,711	177,270	14,405	0	1,460,253	1,288,871	-11.7%

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

- (1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service [amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]
- (2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

\$ 5,000

94,000

109,737

183,500

372,000

(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

\$ 177,270

, and principal on bonds of
- (4) Includes interest on Capital Equity Fund loans of

, interest on leases of

\$ 14,405

, 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.	1,460,253	1,288,871	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	0		0		0	
6200 Employee Benefits	3.	0	0	0		0		0	
6450 Construction Services	4.	0	82,000	0		0		0	
6710 Land and Improvements	5.	0	0	0		0		0	
6720 Buildings and Improvements	6.	0	0	0		0		0	
673X Furniture and Equipment	7.	50,000	183,500	0		0		0	
673X Vehicles	8.	0	0	0		0		0	
673X Technology Hardware & Software	9.	200,000	372,000	0		0		0	
6831, 6832, 6833 Redemption of Principal	10.	0	177,270	0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	14,405	0		0		0	
Total (lines 2-11)	12.	250,000	829,175	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	100,000	82,000	0				0	
New Construction	14.	0		0		0		0	
Other	15.	150,000	747,175	0		0		0	
Total (lines 13-15, must equal line 12)	16.	250,000	829,175	0	0	0	0	0	0

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 \$ -

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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

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	
2.55	2.55	345,000	320,000	1.
0.00	0.00	45,000	51,000	2.
1.00	1.00	25,000	23,000	3.
0.00	0.00	0		4.
0.00	0.00	0		5.
0.00	0.00	5,000	7,000	6.
0.00	0.00	0		7.
3.10	3.10	385,000	235,000	8.
0.00	0.00	0		9.
0.00	0.00	0		10.
0.00	0.00	0		11.
0.50	0.25	65,000	82,000	12.
0.00	0.00	0		13.
0.00	0.00	0		14.
			125,000	15.
0.00	0.00	58,000	20,000	16.
0.00	0.00	0		17.
0.00	0.00	250,000	50,000	18.
				19.
7.15	6.90	1,178,000	913,000	20.
0.00	0.50	22,000	42,000	21.
0.00	0.00	0		22.
0.00	0.00	0		23.
0.00	0.00	0		24.
0.00	0.00	0		25.
0.00	0.00	0		26.
0.00	0.00	0		27.
0.00	0.00	0		28.
0.00	0.00	0		29.
0.00	0.00	0		30.
0.00	1.00	261,740	165,000	31.
0.00	1.50	283,740	207,000	32.
7.15	8.40	1,461,740	1,120,000	33.

Prior FY	Budget FY	
60,000	48,000	1.
0	0	2.
44,520	11,760	3.
15,000	14,400	4.
119,520	74,160	5.

Other funds expenditures

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

Internal Service Funds 950-989

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

Prior FY Budget FY

Prior FY	Budget FY	
0		1.
13,511	8,000	2.
0	0	3.
15,000	43,850	4.
345,000	348,000	5.
102,000	80,000	6.
0		7.
175,000	175,000	8.
70,000	102,000	9.
55,000	95,000	10.
0		11.
0		12.
0		13.
2,700	85,000	14.
0		15.
1,600	0	16.
85,000	75,000	17.
0		18.
0		19.
35,000	57,000	20.
0		21.
0		22.
330,000	340,000	23.
0		24.
0		25.
0		26.
0		27.
0		28.
0		29.
22,000	250,000	30.
643,575	555,450	31.
0		32.
200,000	200,000	33.
76,000	75,000	34.

0		1.
20,000	20,000	2.
0		3.
0		4.

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

Calculation of FY 2025 General Budget Limit

(A.R.S. §15-947.C)

*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$	9,251,535	\$	A. Maintenance and Operation	\$	9,251,535	\$
*2.	(a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)							
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$	814,280					
	(c) Total DAA (line 2.a plus 2.b)	\$	0					
		\$	814,280					
*3.	FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)							
	(a) Maintenance and Operation					943,887		
	(b) Unrestricted Capital Outlay							
	(c) Special Program							
*4.	Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)							
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)							
	(a) Individuals and other private sources							
	(b) Other Arizona districts							
	(c) Out-of-State districts and other governments							
	(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)							
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)							
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(c)] (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)					719,292		
	(b)					31,652		
	(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)							
	(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)							
*	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)							
*	FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)					0		
	(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)							
*	Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947) 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					45,732		
	(f) Other: FRPL					91,705		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)							
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)							
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)					\$	11,083,803	\$

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

Calculation of FY 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 1,460,253
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ (1)
4. Amount budgeted in Fund 610 in FY 2024	\$ 1,460,252
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 1,460,253
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,460,252
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 1,022,885
8. Interest earned in Fund 610 in FY 2024	\$ 437,367
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 1,322
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	\$
(a) Prior year over expenditures/resolutions:	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other: DAA	\$ 35,902
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 814,280
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 1,288,871

(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 2024	Budget FY 2025	
Expenditures			Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2024	Budget FY 2025	Increase/ Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.14	0.06	6,208	1,272						13,511	7,480	-44.6%
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.	0.14	0.06	6,208	1,272	0	0	0	13,511	7,480	-44.6%
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%

President of the Governing Board

1. Average Daily Membership:				4. Average teacher salaries (A.R.S. \$15-903.E)		
2023 ADM	Prior year 2024 ADM	Budget year 2025 ADM		1. Average salary of all teachers employed in FY 2025 (budget year)	73,047	
				2. Average salary of all teachers employed in FY 2024 (prior year)	70,494	
Attending	1,165.122	1,184.9420		3. Increase in average teacher salary from the prior year	2,553	
			Prior FY	4. Percentage increase	4%	
2. Tax Rates:				Comments on average salary calculation (Optional): In prior years District has not included Classroom Site Funds in this calculation; however, this year's calculations do include those funds. This is to closer align with the way the Auditor General reports average teacher salary. Last year we reported Average Teacher Salary of \$57,494 but to present a true percentage increase we show the average teacher salary from FY 2024 with the Classroom Site Funds.		
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			1.7284	1.6055		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			0.5844	0.3852		
3. Budgeted expenditures and budget limits:			Budgeted			
			Expenditures	Budget Limit		
Maintenance & Operation Fund			11,083,803	11,083,803		
Classroom Site Fund			1,876,484	1,876,484		
Unrestricted Capital Outlay Fund			1,288,871	1,288,871		

	Maintenance and Operation Expenditures					% Inc./ (Deer.) from Prior FY
	Salaries and Benefits		Other		TOTAL	
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
100 Regular education						
1000 Instruction	3,810,859	4,023,125	208,650	208,650	4,019,509	4,231,775
2000 Support services						
2100 Students	545,026	651,794	12,900	9,100	557,926	660,894
2200 Instructional staff	193,498	251,099	88,711	79,711	282,209	330,810
2300, 2400, 2500 Administration	1,109,362	1,117,604	209,549	180,615	1,318,911	1,298,219
2600 Oper./Maint. of plant	890,463	885,952	747,500	641,200	1,637,963	1,527,152
2900 Other	0	0	0	0	0	0
3000 Oper. of noninstructional services	15,626	18,609	0	0	15,626	18,609
610 School-sponsored cocurric. activities	80,305	85,673	12,800	12,300	93,105	97,973
620 School-sponsored athletics	397,068	355,801	91,500	152,760	488,568	508,561
630, 700, 800, 900 Other programs	0	0	0	0	0	0
Regular education subsection subtotal	7,042,207	7,389,657	1,371,610	1,284,336	8,413,817	8,673,993
200 and 300 Special education						
1000 Instruction	1,305,660	1,357,886	154,988	101,653	1,460,648	1,459,539
2000 Support services						
2100 Students	197,977	205,942	71,915	67,115	269,892	273,057
2200 Instructional staff	37,086	38,205	1,700	1,000	38,786	39,205
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	1,540,723	1,602,033	228,603	169,768	1,769,326	1,771,801
400 Pupil transportation	490,300	515,457	107,847	90,900	598,147	606,357
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	9,104,882	9,538,799	1,708,060	1,545,004	10,812,942	11,083,803

Fund	Budgeted Expenditures			\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY			
Maintenance & Operation	10,812,942	11,083,803		270,861	2.5%
Instructional Improvement	119,520	74,160		(45,360)	-38.0%
English Language Learner	13,511	7,480		(6,031)	-44.6%
Compensatory Instruction	0	0		0	0.0%
Classroom Site	1,767,141	1,876,484		109,343	6.2%
Federal Projects	1,178,000	913,000		(265,000)	-22.5%
State Projects	283,740	207,000		(76,740)	-27.0%
Unrestricted Capital Outlay	1,460,253	1,288,871		(171,382)	-11.7%
New School Facilities	0	0		0	0.0%
Adjacent Ways	0	0		0	0.0%
Debt Service	643,575	555,450		(88,125)	-13.7%
School Plant Fund	15,000	43,850		28,850	192.3%
Auxiliary Operations	175,000	175,000		0	0.0%
Bond Building	0	0		0	0.0%
Food Service	345,000	348,000		3,000	0.9%
Other	999,300	1,379,000		379,700	38.0%

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	1,163,185	1,273,238
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)	606,141	498,563
TOTAL	1,769,326	1,771,801

Proposed staffing summary			
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE
Certified --			
Superintendent, principals, other administrators		7	7
Teachers		59	59
Other		8	8
Subtotal	0	74	74
Classified --			
Managers, supervisors, directors		5	5
Teachers aides		16	16
Other		37	37
Subtotal	0	58	58
TOTAL	0	132	132
Special education --			
Teacher		9	9
Staff		11	11