



District Name Mingus Union High School District #04

County Yavapai

Instructions

CTD number 130504000

FY 2026

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 2026 was

Proposed	<u>12-Jun-25</u>
Adopted	<u>July 3, 2025</u>
Revised	<u>May 14, 2026</u>
	Date

District website link of posted budget

<https://mingusuniondistrict.com/district-services/financial-transparency-clone-lynn>

Taylor Bell
Frank Nevarez
Austin Babcock
Matthew Chavez
William David
Signed

Signed

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

Superintendent signature

Business Manager signature

Melody R. Herne
Superintendent name (typed name)

Lynn Leonard
Business Manager name (typed name)

District contact employee: Lynn Leonard

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

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025	\$	<u>13,451,195</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)		
Local	1000	\$ <u>2,800,000</u>
Intermediate	2000	\$ <u>100</u>
State	3000	\$ <u>6,883,970</u>
Federal	4000	\$ <u>1,100,000</u>
TOTAL		\$ <u>10,784,070</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	<u>1.6055</u>	<u>1.6179</u>
Secondary Tax Rates:		
M&O Override	<u>0.2469</u>	<u>0.2329</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.1383</u>	<u>0.1399</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.3852</u>	<u>0.3728</u>

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

	Budgeted Expenditures	Budgeted Carryforward	Budget Limit
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ <u>10,903,981</u>	\$ <u>389,000</u>	\$ <u>11,292,981</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>1,089,379</u>	\$ <u>114,995</u>	\$ <u>1,204,374</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>700,662</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>13,198,017</u>

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

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

Comments on average salary calculation (Optional):

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Instructions 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 2025	Budget FY 2026		
100 Regular Education											
1000 Instruction	1.	44.02	45.16	2,506,487	906,962	190,000	50,000	3,675	4,231,775	3,657,124	-13.6%
2000 Support Services											
2100 Students	2.	9.79	11.22	560,362	210,922	3,200	4,800	0	660,894	779,284	17.9%
2200 Instructional Staff	3.	3.00	3.00	153,046	58,745	70,000	12,500	535	330,810	294,826	-10.9%
2300 General Administration	4.	2.00	2.00	206,628	60,945	50,000	3,000	4,100	311,022	324,673	4.4%
2400 School Administration	5.	3.95	4.39	310,441	101,620	22,000	18,500	1,800	432,087	454,361	5.2%
2500 Central Services	6.	6.31	6.85	256,134	74,185	196,000	14,000	20,500	555,110	560,819	1.0%
2600 Operation & Maintenance of Plant	7.	15.00	15.00	659,747	265,411	485,000	365,000	2,200	1,527,152	1,777,358	16.4%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.20	0.20	16,000	6,172				18,609	22,172	19.1%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	75,450	15,090	1,000	500	0	97,973	92,040	-6.1%
620 School-Sponsored Athletics	11.	2.00	2.00	317,640	73,934	47,000	42,000	34,000	508,561	514,574	1.2%
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.	86.27	89.82	5,061,935	1,773,986	1,064,200	510,300	66,810	8,673,993	8,477,231	-2.3%
200 and 300 Special Education											
1000 Instruction	15.	19.67	18.72	1,118,480	224,217	138,406	15,000		1,459,539	1,496,103	2.5%
2000 Support Services											
2100 Students	16.	2.42	1.95	135,465	49,351	60,000	4,500		273,057	249,316	-8.7%
2200 Instructional Staff	17.	0.30	0.25	18,785	3,766	500	500		39,205	23,551	-39.9%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	22.39	20.92	1,272,730	277,334	198,906	20,000	0	1,771,801	1,768,970	-0.2%
300 Pupil Transportation	25.	8.25	9.75	407,650	106,478	25,000	87,000		606,357	626,128	3.3%
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%
Budgeted expenditures (lines 14, and 24-29)	30.	117.25	120.83	6,768,692	2,163,073	1,288,106	617,300	66,810	11,083,803	10,903,981.00	-1.6%
Maintained for spending after FY 2026 (budgeted carryforward)	31.									389,000	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	117.25	120.83	6,768,692	2,163,073	1,288,106	617,300	66,810	11,083,803	11,292,981	1.9%

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)

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	
1,273,238	1,181,948	1.
0		2.
0		3.
0		4.
0		5.
0		6.
0		7.
498,563	587,022	8.
1,771,801	1,768,970	9.

10. IEP required pupil transportation costs coded within Program 400

35,200	50,918	10.
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Proposed ratios for special education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

Expenditures budgeted for audit services

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

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

Do 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) \$ 19,718
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Instructions		Expenditures						Totals		%
								Prior FY 2025	Budget FY 2026	Increase/Decrease
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800			
1000 Instruction	1.	1,057,000	213,408					1,691,285	1,270,408	-24.9%
2100 Support services - students	2.	118,000	23,824					185,199	141,824	-23.4%
2200 Support services - instructional staff	3.	4,000	808					0	4,808	
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	1,179,000	238,040	0	0	0	0	1,876,484	1,417,040	-24.5%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								498,931	
Total budget limit expenditures (lines 10-11)	11.	1,179,000	238,040	0	0	0	0	1,876,484	1,915,971	2.1%

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

Classroom Site Fund Budget Limit Calculation		
FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12.	1,876,484
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	1,331,548
Unexpended Budget Balance (line 12 minus 13)	14.	544,936
Interest earned in the Classroom Site Fund in FY 2025	15.	40,675
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16.	1,330,360
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.	
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18.	1,915,971

This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
he amounts budgeted on line 11 cannot exceed the respective amounts on this line.

Fund 610 (UCO)		Unrestricted Capital Outlay (UCO) Fund										
Instructions		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	
Expenditures	Prior FY								Budget FY			
	2025								2026			
Unrestricted Capital Outlay Override (1)		1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		184,796		112,000				435,210	296,796	-31.8%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.		5,000	110,341	37,000				208,072	152,341	-26.8%	3.
2300, 2400, 2500, 2900 Administration	4.			52,180	14,000				71,000	66,180	-6.8%	4.
2600 Operation & Maintenance of Plant	5.			8,500	40,000				268,738	48,500	-82.0%	5.
2700 Student Transportation	6.			36,904	16,060				32,176	52,964	64.6%	6.
3000 Operation of Noninstructional Services (5)	7.			0	2,000				0	2,000		7.
4000 Facilities Acquisition and Construction	8.			75,000	100,000				82,000	175,000	113.4%	8.
5000 Debt Service	9.					278,311	17,287		191,675	295,598	54.2%	9.
Budgeted expenditures (lines 2-9)	10.	0	189,796	282,925	321,060	278,311	17,287	0	1,288,871	1,089,379	-15.5%	10.
Maintained for spending after FY 2026 (budgeted carryforward)	11.									114,995		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	189,796	282,925	321,060	278,311	17,287	0	1,288,871	1,204,374	-6.6%	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.

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

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

\$2,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$5,000
6642 Textbooks	84,000
6643 Instructional Aids	100,796
6644 Furniture and Equipment	257,560
673X Vehicles	32,150
673X Tech Hardware & Software	63,500

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

(3) Includes principal on Capital Equity Fund loans of

, principal on leases of

\$278,311

, and principal on bonds of

.

(4) Includes interest on Capital Equity Fund loans of

, interest on leases of

\$17,287

, and interest on bonds of

.

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

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
Expenditures		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.	1,288,871	1,089,379	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.	82,000	175,000	0		0		0		4.
6655 Short-term Noninstructional Software Subscription	5.									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.	183,500	257,560	0		0		0		8.
673X Vehicles	9.	0	32,150	0		0		0		9.
673X Technology Hardware & Software	10.	372,000	63,500	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	177,270	278,311	0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	14,405	17,287	0		0		0		12.
Total (lines 2-12)	13.	829,175	823,808	0	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	82,000	100,000	0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	747,175	723,808	0		0		0		16.
Total (lines 14-16, must equal line 13)	17.	829,175	823,808	0	0	0	0	0	0	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 _____

Special projects

Instructions

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
1.

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.

440 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)

	Prior FY	Budget FY
1.	48,000	45,000
2.	0	0
3.	11,760	15,000
4.	14,400	12,000
5.	74,160	72,000

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

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

	Prior FY	Budget FY	
1.	0		1.
2.	7,480	0	2.
3.	0	0	3.
4.	43,850	65,000	4.
5.	348,000	310,000	5.
6.	80,000	50,000	6.
7.	0	0	7.
8.	175,000	130,000	8.
9.	102,000	85,000	9.
10.	95,000	80,400	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	85,000	65,000	14.
15.	0	0	15.
16.	0	0	16.
17.	75,000	60,000	17.
18.	0	0	18.
19.	0	0	19.
20.	57,000	120,000	20.
21.	0	0	21.
22.	0	0	22.
23.	340,000	380,000	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	250,000	2,100,000	30.
31.	555,450	569,200	31.
32.	0		32.
33.	200,000	2,000	33.
34.	75,000	75,000	34.

	Prior FY	Budget FY	
1.	0		1.
2.	20,000	10,000	2.
3.	0		3.
4.	0		4.

District name	Mingus Union High School Dis	County	Yavapai	CTD number	130504000
				Version	Revised #1
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
Instructions					
*1.	FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)		\$	9,381,339	\$ 0
*2.	(a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)		\$	801,860	
	(b) DAA Adjustment (from BSA55 tab, page 4)		\$	0	
	(c) Total DAA (line 2.a plus 2.b)		\$	801,860	801,860
*3.	FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
	(a) Maintenance and Operation			954,067	
	(b) Unrestricted Capital Outlay				
	(c) Special Program				
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)				
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)				
	(a) Individuals and Other Private Sources				
	(b) Other Arizona Districts				
	(c) Out-of-State Districts and Other Governments				
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8.	Budget Increase for:				
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)				
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)			792,212	
	(b)			31,652	
	(c)				
	(d)				
	(e)				
	(f)				
	(g)				
	(h)				
	(i)				
	(j)				
	(k)				
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	(at)				
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Calculation of FY 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL)
(from FY 2025 latest revised Budget, page 8, line 12)
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 2025 Capital Expenditures (line 1 + 2)
4. Amount Budgeted in Fund 610 in FY 2025
(from FY 2025 latest revised Budget, page 4, line 10)
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.
8. Interest Earned in Fund 610 in FY 2025
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)

\$	1,288,871
\$	0
\$	1,288,871
\$	1,288,871
\$	1,288,871
\$	934,380
\$	354,491
\$	12,244
\$	

10. Adjustment to UCBL for FY 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.

(a) Prior Year Over Expenditures/Resolutions:

\$	
\$	
\$	
\$	837,639
\$	1,204,374

(b) ADM/Transportation Audit Adjustment

(c) Other:

11. Amount to be used for capital expenditures (from page 7, line 12)

12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)

(1) The amount budgeted on page 4, line 12 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)

Instructions 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 2025	Budget FY 2026	
Expenditures													
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00	0.00	0	0						7,480	0	-100.0%
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	0.00	0	0	0	0		7,480	0	-100.0%
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%

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	31,652	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	31,652	

				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)		31,652	
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 2025 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
	a. FY 2025 Total actual expenditures for programs above	\$		
	b. Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		31,652	
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
	a. FY 2025 final budget for small school adjustment	\$		
	b. FY 2025 original budget for small school adjustment (from FY 2025 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.)	\$	31,652	
11.	Excess over Truth in Taxation Limit (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	0	
13.	Amount to be levied in FY 2026 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	\$	31,652	
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.

I certify that the budget of Mingus Union High School District, Yavapai County for fiscal year 2026 was officially revised by the Governing Board on, May 14, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting Lynn Leonard at the District Office, telephone 928-634-2941 during normal business hours.

Instructions				President of the Governing Board	
1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
Attending	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	73,826
	1,187.3599	1,166.7367	1,162.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	73,047
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	779
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)				4. Percentage increase	1%
		1.6055	1.6179	Comments on average salary calculation (Optional):	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)					
		0.3852	0.3728		
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		10,903,981	389,000	11,292,981	
Classroom Site Fund		1,417,040	498,931	1,915,971	
Unrestricted Capital Outlay Fund		1,089,379	114,995	1,204,374	

Maintenance and Operation Expenditures							
	Salaries and Benefits		Other		TOTAL		% Inc./((Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	4,023,125	3,413,449	208,650	243,675	4,231,775	3,657,124	-13.6%
2000 Support Services							
2100 Students	651,794	771,284	9,100	8,000	660,894	779,284	17.9%
2200 Instructional Staff	251,099	211,791	79,711	83,035	330,810	294,826	-10.9%
2300, 2400, 2500 Administration	1,117,604	1,009,953	180,615	329,900	1,298,219	1,339,853	3.2%
2600 Oper./Maint. of Plant	885,952	925,158	641,200	852,200	1,527,152	1,777,358	16.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	18,609	22,172	0	0	18,609	22,172	19.1%
610 School-Sponsored Cocurric. Activities	85,673	90,540	12,300	1,500	97,973	92,040	-6.1%
620 School-Sponsored Athletics	355,801	391,574	152,760	123,000	508,561	514,574	1.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,389,657	6,835,921	1,284,336	1,641,310	8,673,993	8,477,231	-2.3%
200 and 300 Special Education							
1000 Instruction	1,357,886	1,342,697	101,653	153,406	1,459,539	1,496,103	2.5%
2000 Support Services							
2100 Students	205,942	184,816	67,115	64,500	273,057	249,316	-8.7%
2200 Instructional Staff	38,205	22,551	1,000	1,000	39,205	23,551	-39.9%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	1,602,033	1,550,064	169,768	218,906	1,771,801	1,768,970	-0.2%
400 Pupil Transportation	515,457	514,128	90,900	112,000	606,357	626,128	3.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	31,652	31,652	0	0	31,652	31,652	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	0	0	0	0	0	0	0.0%
Budgeted Expenditures	9,538,799	8,931,765	1,545,004	1,972,216	11,083,803	10,903,981	-1.6%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease)	% Increase/(Decrease)
	Prior FY	Budget FY	from Prior FY	from Prior FY
Maintenance & Operation	11,083,803	10,903,981	(179,822)	-1.6%
Instructional Improvement	74,160	72,000	(2,160)	-2.9%
English Language Learner	7,480	0	(7,480)	-100.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,876,484	1,417,040	(459,444)	-24.5%
Federal Projects	913,000	700,662	(212,338)	-23.3%
State Projects	207,000	134,843	(72,157)	-34.9%
Unrestricted Capital Outlay	1,288,871	1,089,379	(199,492)	-15.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	555,450	569,200	13,750	2.5%
School Plant Fund	43,850	65,000	21,150	48.2%
Auxiliary Operations	175,000	130,000	(45,000)	-25.7%
Bond Building	0	0	0	0.0%
Food Service	348,000	310,000	(38,000)	-10.9%
Other	1,379,000	3,027,400	1,648,400	119.5%

CTD number130504000

VersionRevised #1

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	1,273,238	1,181,948
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	498,563	587,022
TOTAL	1,771,801	1,768,970

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		6	6	1 to 194
Teachers	1	57	58	1 to 20
Other	1	7	8	1 to 145
Subtotal	2	70	72	1 to 16
Classified --				
Managers, supervisors, directors	1	4	5	1 to 232
Teachers aides		15	15	1 to 78
Other	1	41	42	1 to 28
Subtotal	2	60	62	1 to 19
TOTAL	4	130	134	1 to 9
Special education --				
Teacher		8	8	1 to 20
Staff		10	10	1 to 16

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 2024 ending fund balance amounts, all amounts included on this tab are estimates.

Instructions	Funds									
	General			Capital Projects			Special Revenue			
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2025 fund balances and planned uses in FY 2026 and thereafter										
1. <u>FY 2024 final ending fund balance</u>	425,050	288,067	738,550	0	0	261	0	563,921	285,755	1,234,473
If the final ending fund balance reported above does not agree with the submitted FY 2024 AFR, revise the AFR and resubmit to ADE.										
2. <u>FY 2025 activity, year-to-date and estimated through June 30</u>										
<u>(a) FY 2025 revenues and other financing sources</u>	9,417,797	1,365,811	341,409	0	0	14	0	1,213,795	889,850	1,179,656
<u>(b) FY 2025 expenditures and other financing uses</u>	\$10,377,000	934,380	348,175	0	0	0	0	1,331,548	913,430	1,278,875
2. Estimated FY 2025 ending fund balance	(534,153)	719,498	731,784	0	0	275	0	446,168	262,175	1,135,254
<u>(a) Nonspendable</u>	0	0	0	0	0	0	0	0	0	0
<u>(b) Restricted</u>	0	0	0	0	0	275	0	0	262,175	809,346
<u>(c) Committed</u>	0	0	0	0	0	0	0	0	0	0
<u>(d) Assigned</u>	0	0	0	0	0	0	0	0	0	142,764
<u>(e) Unassigned</u>	0	719,498	731,784	0	0	0	0	446,168	0	183,144
(f) Total (amount must agree to line 3 above)	0	719,498	731,784	0	0	275	0	446,168	262,175	1,135,254
4. <u>FY 2025 estimated ending fund balance details and planned uses</u>										
<u>(a) Fund deficit</u>	534,153	0	0	0	0	0	0	0	0	0
<u>(b) Fund balance exceeding budget capacity in budget controlled funds</u>	0	365,007		0				0	0	
<u>(c) Planned to be spent in FY 2026</u>	0	277,049	485,000	0	0	0	0	0	162,175	185,000
<u>(d) Maintained for spending after FY 2026</u>	389,000	77,492	246,784	0	0	275	0	498,931	100,000	950,254
(e) Total (amount must agree to line 3 above)	923,153	719,548	731,784	0	0	275	0	498,931	262,175	1,135,254