



FY 2026  
State of Arizona  
School District Annual Expenditure Budget  
Districtwide Budget

Revised #3

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2026 was

Proposed June 10, 2025  
Adopted July 8, 2025  
Revised May 12, 2026  
Date

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

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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 13, 2026  
Date

\_\_\_\_\_  
Superintendent signature  
  
\_\_\_\_\_  
Business Manager signature  
  
Bryan Fields Steven Mills  
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Steven Mills

Telephone: 928-288-3307 Email: [stevenm@jcusd.org](mailto:stevenm@jcusd.org)

Revenues and property taxation

|   |      |                     |
|---|------|---------------------|
| 1. Total budgeted revenues for fiscal year 2025                                 | \$   | <u>3,272,059</u>    |
| 2. Estimated revenues by source for fiscal year 2026 (excluding property taxes) |      |                     |
| Local   | 1000 | \$ <u>173,844</u>   |
| Intermediate  | 2000 | \$ <u>14</u>        |
| State   | 3000 | \$ <u>2,659,516</u> |
| Federal   | 4000 | \$ <u>417,861</u>   |
| TOTAL   |      | \$ <u>3,251,235</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>4.3101</u> | <u>4.2706</u>       |
| Secondary Tax Rates:     |               |                     |
| M&O Override             | <u>0.7392</u> | <u>0.7447</u>       |
| Special Program Override |               |                     |
| Capital Override         |               |                     |
| Class A Bonds            |               |                     |
| Class B Bonds            |               |                     |
| CTED                     |               |                     |
| Desegregation            |               |                     |
| Total Secondary Tax Rate | <u>0.7392</u> | <u>0.7447</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>5,280,035</u>   | \$ <u>0</u>           | \$ <u>5,280,035</u> |
| 2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)  | \$ <u>298,195</u>     | \$ <u>0</u>           | \$ <u>298,195</u>   |
| 3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20]) |                       |                       | \$ <u>567,000</u>   |
| 4. Total aggregate school district budget limit (sum of lines 1 through 3)                                     |                       |                       | \$ <u>6,145,230</u> |

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

|   |                  |
|---|------------------|
| 1. Average salary of all teachers employed in FY 2026 (budget year) | \$ <u>55,142</u> |
| 2. Average salary of all teachers employed in FY 2025 (prior year)  | \$ <u>54,061</u> |
| 3. Increase in average teacher salary from the prior year           | \$ <u>1,081</u>  |
| 4. Percentage increase  | <u>2%</u>        |

Comments on average salary calculation (Optional):

\_\_\_\_\_

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

**Fund 001 (M&O)**

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

| Instructions  | Expenditures   | FTE         |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |        |
|---------------|--|-------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|----------------------------|--------|
|               |  | Prior<br>FY | Budget<br>FY |                  |                              |  |                  |               | Prior<br>FY<br>2025 | Budget<br>FY<br>2026 |                            |        |
| 100           | Regular Education  |             |              |                  |                              |  |                  |               |                     |                      |                            |        |
| 1000          | Instruction  | 1.          | 25.18        | 20.76            | 1,031,435                    | 289,395                                      | 78,120           | 25,454        | 5,041               | 1,767,462            | 1,429,445                  | -19.1% |
| 2000          | Support Services   |             |              |                  |                              |  |                  |               |                     |                      |                            |        |
| 2100          | Students   | 2.          | 3.15         | 2.66             | 171,707                      | 67,722                                       | 14,921           | 2,853         | 2,094               | 293,750              | 259,297                    | -11.7% |
| 2200          | Instructional Staff  | 3.          | 2.81         | 3.01             | 147,535                      | 51,722                                       | 37,950           | 2,559         | 3,556               | 230,754              | 243,322                    | 5.4%   |
| 2300          | General Administration   | 4.          | 1.30         | 1.30             | 82,670                       | 54,651                                       | 25,305           | 41            | 7,099               | 98,548               | 169,766                    | 72.3%  |
| 2400          | School Administration  | 5.          | 3.48         | 2.88             | 176,802                      | 43,108                                       | 0                | 7,583         | 819                 | 199,834              | 228,312                    | 14.3%  |
| 2500          | Central Services   | 6.          | 4.90         | 3.80             | 179,804                      | 64,596                                       | 86,424           | 8,928         | 21,821              | 421,435              | 361,573                    | -14.2% |
| 2600          | Operation & Maintenance of Plant   | 7.          | 11.98        | 13.93            | 303,587                      | 91,076                                       | 465,775          | 210,456       | 1,614               | 1,141,254            | 1,072,508                  | -6.0%  |
| 2900          | Other  | 8.          | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 3000          | Operation of Noninstructional Services   | 9.          | 0.19         | 0.15             | 400                          | 100  | 86,350           | 0             | 0                   | 10,500               | 86,850                     | 727.1% |
| 610           | School-Sponsored Cocurricular Activities   | 10.         | 0.00         | 0.00             | 27,627                       | 4,516  | 0                | 180           | 9,545               | 29,910               | 41,868                     | 40.0%  |
| 620           | School-Sponsored Athletics   | 11.         | 0.00         | 0.60             | 139,700                      | 16,811                                       | 17,016           | 18,024        | 34,852              | 145,962              | 226,403                    | 55.1%  |
| 630           | Other Instructional Programs   | 12.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 700, 800, 900 | Other Programs   | 13.         | 0.00         | 0.00             | 19,612                       | 656  | 0                | 0             | 0                   | 21,151               | 20,268                     | -4.2%  |
|               | Regular Education Subsection Subtotal (lines 1-13)                               | 14.         | 52.99        | 49.09            | 2,280,879                    | 684,353                                      | 811,861          | 276,078       | 86,441              | 4,360,560            | 4,139,612                  | -5.1%  |
| 200 and 300   | Special Education  |             |              |                  |                              |  |                  |               |                     |                      |                            |        |
| 1000          | Instruction  | 15.         | 18.47        | 14.09            | 346,660                      | 43,101                                       | 0                | 1,316         | 0                   | 360,424              | 391,077                    | 8.5%   |
| 2000          | Support Services   |             |              |                  |                              |  |                  |               |                     |                      |                            |        |
| 2100          | Students   | 16.         | 2.07         | 1.70             | 105,873                      | 15,165                                       | 154,768          | 811           | 0                   | 276,617              | 276,617                    | 0.0%   |
| 2200          | Instructional Staff  | 17.         | 0.50         | 0.50             | 24,617                       | 813  | 785              | 1,190         | 97                  | 27,502               | 27,502                     | 0.0%   |
| 2300          | General Administration   | 18.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 2400          | School Administration  | 19.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 2500          | Central Services   | 20.         | 0.00         | 0.00             | 0                            | 0  | 1,058            | 0             | 0                   | 1,058                | 1,058                      | 0.0%   |
| 2600          | Operation & Maintenance of Plant   | 21.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 2900          | Other  | 22.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
| 3000          | Operation of Noninstructional Services   | 23.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0             | 0                   | 0                    | 0                          | 0.0%   |
|               | Subtotal (lines 15-23)   | 24.         | 21.04        | 16.29            | 477,150                      | 59,079                                       | 156,611          | 3,317         | 97                  | 665,601              | 696,254                    | 4.6%   |
| 400           | Pupil Transportation   | 25.         | 0.00         | 9.65             | 185,237                      | 42,383                                       | 102,106          | 95,875        |                     | 321,486              | 425,601                    | 32.4%  |
| 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.         | 0.00         | 0.00             |                              |  |                  |               |                     | 0                    | 0                          | 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         |                  | 14,854                       | 3,714  |                  |               |                     | 18,387               | 18,568                     | 1.0%   |
|               | Budgeted expenditures (lines 14, and 24-29)                                      | 30.         | 74.03        | 75.03            | 2,958,120                    | 789,529                                      | 1,070,578        | 375,270       | 86,538              | 5,366,034            | 5,280,035.00               | -1.6%  |
|               | Maintained for spending after FY 2026 (budgeted carryforward)                    | 31.         |              |                  |                              |  |                  |               |                     |                      | 0                          |        |
|               | Total budget limit expenditures (lines 30-31)<br>(Cannot exceed page 7, line 11) | 32.         | 74.03        | 75.03            | 2,958,120                    | 789,529                                      | 1,070,578        | 375,270       | 86,538              | 5,366,034            | 5,280,035                  | -1.6%  |

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

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

(A.R.S. §§ 15-761 and 15-903)

|  | Prior FY | Budget FY |     |
|--|----------|-----------|-----|
| 1. Total all disability classifications                              | 570,752  | 647,577   | 1.  |
| 2. Gifted Education  | 0        | 0         | 2.  |
| 3. Remedial Education  | 0        | 0         | 3.  |
| 4. ELL Incremental Costs   | 0        | 0         | 4.  |
| 5. ELL Compensatory Instruction                                      | 0        | 0         | 5.  |
| 6. Vocational and Technical Education (non-CTED)                     | 0        | 5,182     | 6.  |
| 7. Career Education (non-CTED)                                       | 0        | 0         | 7.  |
| 8. Career Technical Education (CTED)                                 | 94,849   | 43,495    | 8.  |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1)    | 665,601  | 696,254   | 9.  |
| 10. IEP required pupil transportation costs coded within Program 400 | 0        | 0         | 10. |

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

**Expenditures budgeted for audit services**

|                       |      |        |
|-----------------------|------|--------|
| M&O Fund - Nonfederal | 6350 | 26,500 |
| All Funds - Federal   | 6330 | 0      |

**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) \$ 86,850  
 (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  | Instructions | Salaries<br>6100 | Employee benefits<br>6200 | Purchased services<br>6300, 6400, 6500 | Supplies<br>6600 | Property<br>6700 | Debt service<br>and miscellaneous<br>6800 | Totals           |                   | %<br>Increase/<br>Decrease |
|---|--------------|------------------|---------------------------|--|------------------|------------------|---|------------------|-------------------|----------------------------|
|   |              |                  |                           |  |                  |                  |   | Prior FY<br>2025 | Budget FY<br>2026 |                            |
| 1000 Instruction  | 1.           | 652,657          | 217,552                   |  |                  |                  |   | 1,149,324        | 870,209           | -24.3%                     |
| 2100 Support services - students                              | 2.           | 74,830           | 14,470                    | 50,035                                 |                  |                  |   | 228,730          | 139,335           | -39.1%                     |
| 2200 Support services - instructional staff                   | 3.           |                  |                           | 8,008                                  |                  |                  |   | 0                | 8,008             |                            |
| 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.           | 727,487          | 232,022                   | 58,043                                 | 0                | 0                | 0   | 1,378,054        | 1,017,552         | -26.2%                     |
| Maintained for spending after FY 2026 (budgeted carryforward) | 10.          |                  |                           |  |                  |                  |   |                  | 249,236           |                            |
| Total budget limit expenditures (lines 10-11)                 | 11.          | 727,487          | 232,022                   | 58,043                                 | 0                | 0                | 0   | 1,378,054        | 1,266,788         | -8.1%                      |

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. | 1,378,054 |
| FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 13. | 586,306   |
| Unexpended Budget Balance (line 12 minus 13)   | 14. | 791,748   |
| Interest earned in the Classroom Site Fund in FY 2025  | 15. | 0         |
| FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842  | 16. | 475,040   |
| 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. | 1,266,788 |

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 11 cannot exceed the respective amounts on this line.

**Fund 610 (UCO)**

**Unrestricted Capital Outlay (UCO) Fund**

| Instructions | Expenditures   | Rentals<br>6440 | Library books, textbooks, & instructional aids (2)<br>6641-6643 | Short-term noninstructional software subscription<br>6655 | Property (2)<br>6700 | Redemption of principal (3)<br>6831, 6832, 6833 | Interest (4)<br>6841, 6842, 6843, 6850 | All other object codes<br>(excluding 6900) | Totals           |                   | % Increase/<br>Decrease |
|--------------|--|-----------------|---|---|----------------------|---|--|--|------------------|-------------------|-------------------------|
|              |  |                 |   |   |                      |   |  |  | Prior FY<br>2025 | Budget FY<br>2026 |                         |
| 1.           | <b>Unrestricted Capital Outlay Override (1)</b>                                  | 0               | 0   | 0   | 0                    | 0   | 0                                      | 0  | 0                | 0                 | 0.0%                    |
| 2.           | <b>Unrestricted Capital Outlay Fund 610 (6)</b>                                  |                 |   |   |                      |   |  |  |                  |                   |                         |
| 2.           | 1000 Instruction   |                 | 61,222  |   | 19,322               |   |  |  | 112,138          | 80,544            | -28.2%                  |
| 3.           | 2000 Support Services  |                 |   |   |                      |   |  |  |                  |                   |                         |
| 3.           | 2100, 2200 Students and Instructional Staff                                      |                 | 1,085   | 24,438  | 1,759                |   |  |  | 45,280           | 27,282            | -39.7%                  |
| 4.           | 2300, 2400, 2500, 2900 Administration  |                 |   | 80,717  | 2,967                |   |  |  | 74,335           | 83,684            | 12.6%                   |
| 5.           | 2600 Operation & Maintenance of Plant  |                 |   | 703   | 5,811                |   |  |  | 1,253            | 6,514             | 419.9%                  |
| 6.           | 2700 Student Transportation  |                 |   |   |                      |   |  |  | 3,718            | 0                 | -100.0%                 |
| 7.           | 3000 Operation of Noninstructional Services (5)                                  |                 |   |   |                      |   |  |  | 0                | 0                 | 0.0%                    |
| 8.           | 4000 Facilities Acquisition and Construction                                     |                 |   |   |                      |   |  | 4,660                                      | 0                | 4,660             |                         |
| 9.           | 5000 Debt Service  |                 |   |   |                      | 78,535  | 16,976                                 |  | 80,830           | 95,511            | 18.2%                   |
| 10.          | Budgeted expenditures (lines 2-9)  | 0               | 62,307  | 105,858   | 29,859               | 78,535  | 16,976                                 | 4,660                                      | 317,554          | 298,195           | -6.1%                   |
| 11.          | Maintained for spending after FY 2026 (budgeted carryforward)                    |                 |   |   |                      |   |  |  |                  | 0                 |                         |
| 12.          | Total budget limit expenditures (lines 10-11)<br>(Cannot exceed page 8, line 12) | 0               | 62,307  | 105,858   | 29,859               | 78,535  | 16,976                                 | 4,660                                      | 317,554          | 298,195           | -6.1%                   |

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            | \$ 1,200                    |
| 6642 Textbooks                | 9,500                       |
| 6643 Instructional Aids       | 51,607                      |
| 673X Furniture and Equipment  | 24,859                      |
| 673X Vehicles                 | 0                           |
| 673X Tech Hardware & Software | 5,000                       |

(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 \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on leases of \_\_\_\_\_, 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 |           |         |     |
|---|-----------------------------|-----------|---------------|-----------|-----------------------|-----------|---------------|-----------|---------|-----|
|   | 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 |         |     |
| <b>Expenditures</b>   |                             |           |               |           |                       |           |               |           |         |     |
| <b>Total Fund Expenditures</b>                                | 1.                          | 317,554   | 298,195       | 0         |                       | 0         |               | 196,084   | 187,225 | 1.  |
| <b>Select Object Codes Detail (1)</b>                         |                             |           |               |           |                       |           |               |           |         |     |
| 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         |               | 196,084   | 187,225 | 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.                          | 70,000    | 24,859        | 0         |                       | 0         |               | 0         |         | 8.  |
| 673X Vehicles   | 9.                          | 50,000    | 0             | 0         |                       | 0         |               | 0         |         | 9.  |
| 673X Technology Hardware & Software                           | 10.                         | (60,903)  | 5,000         | 0         |                       | 0         |               | 0         |         | 10. |
| 6831, 6832, 6833 Redemption of Principal                      | 11.                         | 0         |               | 0         |                       | 0         |               | 0         |         | 11. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 12.                         | 0         |               | 0         |                       | 0         |               | 0         |         | 12. |
| Total (lines 2-12)  | 13.                         | 59,097    | 29,859        | 0         | 0                     | 0         | 0             | 196,084   | 187,225 | 13. |
| Total amounts reported on lines 2-12 above for:               |                             |           |               |           |                       |           |               |           |         |     |
| Renovation  | 14.                         | 0         |               | 0         |                       |           |               | 0         |         | 14. |
| New Construction  | 15.                         | 0         |               | 0         |                       | 0         |               | 0         |         | 15. |
| Other   | 16.                         | 59,097    | 29,146        | 0         |                       | 0         |               | 196,084   | 187,225 | 16. |
| Total (lines 14-16, must equal line 13)                       | 17.                         | 59,097    | 29,146        | 0         | 0                     | 0         | 0             | 196,084   | 187,225 | 17. |

**Check line 12**

(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 \$ -



Calculation of FY 2026 General Budget Limit  
 (A.R.S. §15-947.C)

| Instructions  |              | A.<br>Maintenance<br>and Operation | B.<br>Unrestricted<br>Capital Outlay |
|---|--------------|------------------------------------|--------------------------------------|
| *1. FY 2026 Revenue Control Limit (RCL)<br>(from BSA55 tab, page 3)   | \$ 4,520,251 | \$ 4,520,251                       | \$ 0                                 |
| *2. (a) FY 2026 District Additional Assistance (DAA) (from<br>BSA55 tab, page 4)  | \$ 275,338   |                                    |                                      |
| (b) DAA Adjustment (from BSA55 tab, page 4)   | \$ 0         |                                    |                                      |
| (c) Total DAA (line 2.a plus 2.b)   | \$ 275,338   |                                    | 275,338                              |
| *3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment<br>phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer<br>Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down<br>Limit, line 6) |              |                                    |                                      |
| (a) Maintenance and Operation   |              | 684,778                            |                                      |
| (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<br>less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see<br>Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)   |              |                                    |                                      |
| *5. Tuition Revenue (A.R.S. §§15-823 and 15-824)<br>(Do <b>not</b> 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<br>[not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance<br>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<br>Balance Carryforward, line 13) (A.R.S. §15-943.01)   |              | 20,798                             |                                      |
| (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<br>FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)   |              |                                    |                                      |
| * (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)  |              |                                    |                                      |
| * (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page,<br>Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)  |              | 0                                  |                                      |
| (g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)  |              |                                    |                                      |
| * (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)   |              |                                    |                                      |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915)<br>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   |              | 0                                  |                                      |
| (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 (Laws 2025, Ch. 233, §31)  |              |                                    |                                      |
| (a) State aid supplement  |              | 32,493                             |                                      |
| (b) Onetime district additional assistance supplement   |              | 12,279                             |                                      |
| (c) Onetime FRPL group B weight supplement  |              | 9,436                              |                                      |
| 11. FY 2026 General Budget Limit (column A, lines 1 through 10)<br>(A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)   |              | \$ 5,280,035                       |                                      |
| 12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)<br>(A.R.S. §15-905.F) (to page 8, line 11)  |              |                                    | \$ 275,338                           |

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

District name Joseph City Unified School District

County Navajo County

CTD number 090202000

**Instructions**

Version Revised #3

**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)<br>(from FY 2025 latest revised Budget, page 8, line 12)                                       | \$ <u>317,554</u>        |
| 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)                                      | \$ <u>0</u>              |
| 3. Adjusted Amount Available for FY 2025 Capital Expenditures (line 1 + 2)   | \$ <u>317,554</u>        |
| 4. Amount Budgeted in Fund 610 in FY 2025<br>(from FY 2025 latest revised Budget, page 4, line 10)   | \$ <u>317,554</u>        |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2   | \$ <u>317,554</u>        |
| 6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>294,697</u>        |
| 7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.      | \$ <u>22,857</u>         |
| 8. Interest Earned in Fund 610 in FY 2025  | \$ <u>0</u>              |
| 9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)  | \$ <u>          </u>     |
| 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:  | \$ <u>          </u>     |
| (b) ADM/Transportation Audit Adjustment  | \$ <u>          </u>     |
| (c) Other:   | \$ <u>          </u>     |
| 11. Amount to be used for capital expenditures (from page 7, line 12)  | \$ <u>275,338</u>        |
| 12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)   | \$ <u><u>298,195</u></u> |

(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<br>English Language Learners Supplement                | FTE         |              | Salaries<br>6100 | Employee<br>benefits<br>6200 | Purchased<br>services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |
|---|-------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|---------------------|----------------------|----------------------------|
|   | Prior<br>FY | Budget<br>FY |                  |                              |  |                  |                  |               | Prior<br>FY<br>2025 | Budget<br>FY<br>2026 |                            |
| <b>Expenditures</b>   |             |              |                  |                              |  |                  |                  |               |                     |                      |                            |
| <b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>        |             |              |                  |                              |  |                  |                  |               |                     |                      |                            |
| 1000 Instruction  | 1.          | 0.00         |                  |                              |  |                  |                  |               | 0                   | 0                    | 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%                       |
| <b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>   | 10.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0                | 0             | 0                   | 0                    | 0.0%                       |
| <b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>        |             |              |                  |                              |  |                  |                  |               |                     |                      |                            |
| 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%                       |
| <b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b> | 20.         | 0.00         | 0.00             | 0                            | 0  | 0                | 0                | 0             | 0                   | 0                    | 0.0%                       |

Summary of School District Revised Expenditure Budget

CTD number 090202000  
Version Revised #3

I certify that the budget of  
revised by the Governing Board on,  
Steven Mills

Joseph City Unified School District, Navajo County for fiscal year 2026 was officially  
May 12, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting  
at the District Office, telephone 928-288-3307 during normal business hours.

Instructions

President of the Governing Board

|  |           |  |                        |                         |  |
|--|-----------|--|------------------------|-------------------------|--|
| <b>1. Average Daily Membership:</b>  |           |  | Prior year<br>2025 ADM | Budget year<br>2026 ADM | <b>4. Average teacher salaries (A.R.S. §15-903.E)</b>                      |
| Attending  | 2024 ADM  |  |                        |                         |  |
|  | 407.3003  |  | 390.1096               | 376.9214                | 1. Average salary of all teachers employed in FY 2026 (budget year) 55,142 |
| <b>2. Tax Rates:</b>   |           |  | Prior FY               | Est. Budget FY          | 2. Average salary of all teachers employed in FY 2025 (prior year) 54,061  |
| Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)                          |           |  | 4.3101                 | 4.2706                  | 3. Increase in average teacher salary from the prior year 1,081            |
| Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) |           |  | 0.7392                 | 0.7447                  | 4. Percentage increase 2%  |
| <b>3. Budgeted expenditures and Budget Limits:</b>   |           |  | Budgeted Expenditures  | Budgeted Carryforward   | Comments on average salary calculation (Optional):                         |
| Maintenance & Operation Fund   | 5,280,035 |  | 0                      | 5,280,035               |  |
| Classroom Site Fund  | 1,017,552 |  | 249,236                | 1,266,788               |  |
| Unrestricted Capital Outlay Fund   | 298,195   |  | 0                      | 298,195                 |  |

|   | Maintenance and Operation Expenditures |                  |                  |                  |                  |                  | % Inc./(Decr.)<br>from<br>Prior FY |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------------------------|
|   | Salaries and Benefits                  |                  | Other            |                  | TOTAL            |                  |                                    |
|   | Prior FY                               | Budget FY        | Prior FY         | Budget FY        | Prior FY         | Budget FY        |                                    |
| 100 Regular Education   |  |                  |                  |                  |                  |                  |                                    |
| 1000 Instruction  | 1,732,687                              | 1,320,830        | 34,775           | 108,615          | 1,767,462        | 1,429,445        | -19.1%                             |
| 2000 Support Services   |  |                  |                  |                  |                  |                  |                                    |
| 2100 Students   | 274,733                                | 239,429          | 19,017           | 19,868           | 293,750          | 259,297          | -11.7%                             |
| 2200 Instructional Staff  | 192,110                                | 199,257          | 38,644           | 44,065           | 230,754          | 243,322          | 5.4%                               |
| 2300, 2400, 2500 Administration   | 604,547                                | 601,631          | 115,270          | 158,020          | 719,817          | 759,651          | 5.5%                               |
| 2600 Oper./Maint. of Plant  | 396,967                                | 394,663          | 744,287          | 677,845          | 1,141,254        | 1,072,508        | -6.0%                              |
| 2900 Other  | 0                                      | 0                | 0                | 0                | 0                | 0                | 0.0%                               |
| 3000 Oper. of Noninstructional Services                                     | 10,500                                 | 500              | 0                | 86,350           | 10,500           | 86,850           | 727.1%                             |
| 610 School-Sponsored Cocurric. Activities                                   | 27,715                                 | 32,143           | 2,195            | 9,725            | 29,910           | 41,868           | 40.0%                              |
| 620 School-Sponsored Athletics  | 108,581                                | 156,511          | 37,381           | 69,892           | 145,962          | 226,403          | 55.1%                              |
| 630, 700, 800, 900 Other Programs   | 21,151                                 | 20,268           | 0                | 0                | 21,151           | 20,268           | -4.2%                              |
| Regular Education Subsection Subtotal                                       | 3,368,991                              | 2,965,232        | 991,569          | 1,174,380        | 4,360,560        | 4,139,612        | -5.1%                              |
| 200 and 300 Special Education   |  |                  |                  |                  |                  |                  |                                    |
| 1000 Instruction  | 359,108                                | 389,761          | 1,316            | 1,316            | 360,424          | 391,077          | 8.5%                               |
| 2000 Support Services   |  |                  |                  |                  |                  |                  |                                    |
| 2100 Students   | 121,038                                | 121,038          | 155,579          | 155,579          | 276,617          | 276,617          | 0.0%                               |
| 2200 Instructional Staff  | 25,430                                 | 25,430           | 2,072            | 2,072            | 27,502           | 27,502           | 0.0%                               |
| 2300, 2400, 2500 Administration   | 0                                      | 0                | 1,058            | 1,058            | 1,058            | 1,058            | 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                                       | 505,576                                | 536,229          | 160,025          | 160,025          | 665,601          | 696,254          | 4.6%                               |
| 400 Pupil Transportation  | 194,119                                | 227,620          | 127,367          | 197,981          | 321,486          | 425,601          | 32.4%                              |
| 510 Desegregation   | 0                                      | 0                | 0                | 0                | 0                | 0                | 0.0%                               |
| 530 Dropout Prevention Programs   | 0                                      | 0                | 0                | 0                | 0                | 0                | 0.0%                               |
| 540 Joint Career and Technical Education<br>and Vocational Education Center | 0                                      | 0                | 0                | 0                | 0                | 0                | 0.0%                               |
| 550 K-3 Reading Program   | 18,387                                 | 18,568           | 0                | 0                | 18,387           | 18,568           | 1.0%                               |
| <b>Budgeted Expenditures</b>  | <b>4,087,073</b>                       | <b>3,747,649</b> | <b>1,278,961</b> | <b>1,532,386</b> | <b>5,366,034</b> | <b>5,280,035</b> | <b>-1.6%</b>                       |

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

CTD number 090202000  
Version Revised #3

| Total expenditures by fund  |                       |           |                                      |                                     |
|-----------------------------|-----------------------|-----------|--------------------------------------|-------------------------------------|
| Fund                        | Budgeted Expenditures |           | \$ Increase/(Decrease) from Prior FY | % Increase/(Decrease) from Prior FY |
|                             | Prior FY              | Budget FY |                                      |                                     |
| Maintenance & Operation     | 5,366,034             | 5,280,035 | (85,999)                             | -1.6%                               |
| Instructional Improvement   | 200,000               | 127,907   | (72,093)                             | -36.0%                              |
| English Language Learner    | 0                     | 0         | 0                                    | 0.0%                                |
| Compensatory Instruction    | 0                     | 0         | 0                                    | 0.0%                                |
| Classroom Site              | 1,378,054             | 1,017,552 | (360,502)                            | -26.2%                              |
| Federal Projects            | 1,157,500             | 567,000   | (590,500)                            | -51.0%                              |
| State Projects              | 75,000                | 65,515    | (9,485)                              | -12.6%                              |
| Unrestricted Capital Outlay | 317,554               | 298,195   | (19,359)                             | -6.1%                               |
| New School Facilities       | 0                     | 0         | 0                                    | 0.0%                                |
| Adjacent Ways               | 196,084               | 187,225   | (8,859)                              | -4.5%                               |
| Debt Service                | 1,000                 | 0         | (1,000)                              | -100.0%                             |
| School Plant Fund           | 20,000                | 273       | (19,727)                             | -98.6%                              |
| Auxiliary Operations        | 100,000               | 241,463   | 141,463                              | 141.5%                              |
| Bond Building               | 0                     | 0         | 0                                    | 0.0%                                |
| Food Service                | 300,000               | 250,000   | (50,000)                             | -16.7%                              |
| Other                       | 1,483,000             | 830,076   | (652,924)                            | -44.0%                              |

| 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          | 570,752  | 647,577   |
| Gifted Education                              | 0        | 0         |
| Remedial Education                            | 0        | 0         |
| ELL Incremental Costs                         | 0        | 0         |
| ELL Compensatory Instruction                  | 0        | 0         |
| Vocational and Technical Education (non-CTED) | 0        | 5,182     |
| Career Education (non-CTED)                   | 0        | 0         |
| Career Technical Education (CTED)             | 94,849   | 43,495    |
| TOTAL   | 665,601  | 696,254   |

| Proposed staffing summary                        |                                  |              |           |                   |       |
|--|----------------------------------|--------------|-----------|-------------------|-------|
| Staff Type                                       | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |       |
| Certified --                                     |                                  |              |           |                   |       |
| Superintendent, principals, other administrators | 0                                | 3            | 3         | 1 to              | 125.6 |
| Teachers   | 0                                | 29           | 29        | 1 to              | 13.0  |
| Other  | 0                                | 1            | 1         | 1 to              | 376.9 |
| Subtotal   | 0                                | 33           | 33        | 1 to              | 11.4  |
| Classified --                                    |                                  |              |           |                   |       |
| Managers, supervisors, directors                 | 0                                | 5            | 5         | 1 to              | 75.4  |
| Teachers aides                                   | 0                                | 18           | 18        | 1 to              | 20.9  |
| Other  | 0                                | 10           | 10        | 1 to              | 37.7  |
| Subtotal   | 0                                | 33           | 33        | 1 to              | 11.4  |
| TOTAL  | 0                                | 66           | 66        | 1 to              | 5.7   |
| Special education --                             |                                  |              |           |                   |       |
| Teacher  | 0                                | 1            | 1         | 1 to              | 22.0  |
| Staff  | 0                                | 13           | 13        | 1 to              | 22.0  |