



## **Special Board Meeting Agenda**

**Wednesday, August 6, 2025 | 3:00 PM | District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032**

*Items on the special meeting agenda may be discussed in executive session related to employment matters, for the purpose of obtaining legal advice thereon or other matters pursuant to A.R.S. 38-431.03(A). The Governing Board may change the order of agenda items, pursuant to Governing Board Policy BEDB. The meeting room will be open to the public fifteen minutes prior to the beginning of the meeting.*

### **1. PUBLIC HEARING**

#### **1.A. FY 2025-26 Budget Revision**

Individuals may comment on the Budget Revision. A complete copy of the Revised Budget may be viewed at the Joseph City School District Office and online at <https://meetings.boardbook.org/Public/Organization/894> in ACTION ITEMS section of this agenda.

### **2. OPENING ITEMS**

- 2.A. Call to Order
- 2.B. Roll Call
- 2.C. Pledge of Allegiance
- 2.D. Invocation
- 2.E. Adoption of Agenda
- 2.F. Reports

### **3. ACTION ITEMS**

- 3.A. **Approve the 2025-26 Budget Revision #1 for Joseph City Schools**



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 June 10, 2025  
Adopted July 8, 2025  
Revised August 6, 2025  
Date

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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 August 6, 2025  
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>437,083</u>
Intermediate	2000	\$ <u>27</u>
State	3000	\$ <u>1,398,613</u>
Federal	4000	\$ <u>604,334</u>
TOTAL		\$ <u>2,440,057</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>5,007,724</u>	\$ <u>58,842</u>	\$ <u>5,066,566</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>369,369</u>	\$ <u>0</u>	\$ <u>369,369</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>634,157</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>6,070,092</u>

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ <u>60,634</u>
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ <u>59,445</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,189</u>
4. Percentage increase	<u>2%</u>

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

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.	25.18	20.76	906,304	234,271	7,409	38,564	3,376	1,767,462	1,189,924	-32.7%
2000	Support Services											
2100	Students	2.	3.15	2.66	133,806	47,722	14,921	2,853	2,094	293,750	201,396	-31.4%
2200	Instructional Staff	3.	2.81	3.01	149,052	51,722	37,950	2,559	3,556	230,754	244,839	6.1%
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	151,703	43,108	0	7,583	819	199,834	203,213	1.7%
2500	Central Services	6.	4.90	3.80	178,775	64,596	77,893	8,928	21,821	421,435	352,013	-16.5%
2600	Operation & Maintenance of Plant	7.	11.98	13.93	298,733	91,076	465,775	297,765	1,614	1,141,254	1,154,963	1.2%
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	7,516	1,364	0	22	0	10,500	8,902	-15.2%
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	2,095,498	610,493	646,269	376,519	84,776	4,360,560	3,813,555	-12.5%
200 and 300	Special Education											
1000	Instruction	15.	18.47	14.09	386,660	56,847	0	1,316	0	360,424	444,823	23.4%
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	517,150	72,825	156,611	3,317	97	665,601	750,000	12.7%
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	2,812,739	729,415	904,986	475,711	84,873	5,366,034	5,007,724.00	-6.7%
	Maintained for spending after FY 2026 (budgeted carryforward)	31.									58,842	
	Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	74.03	75.03	2,812,739	729,415	904,986	475,711	84,873	5,366,034	5,066,566	-5.6%

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	655,151	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	94,849	94,849	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	665,601	750,000	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 17

**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) \$ 8,902  
 (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 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	568,606	98,225					1,149,324	666,831	-42.0%
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 Oerations	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.	643,436	112,695	58,043	0	0	0	1,378,054	814,174	-40.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.								487,877	
Total budget limit expenditures (lines 10-11)	11.	643,436	112,695	58,043	0	0	0	1,378,054	1,302,051	-5.5%

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.	540,096
Unexpended Budget Balance (line 12 minus 13)	14.	837,958
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.	464,093
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.	1,302,051

(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 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY 2025	Budget FY 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		75,216		30,421				112,138	105,637	-5.8%
3.	2000 Support Services										
3.	2100, 2200 Students and Instructional Staff		12,811	37,441	30,803				45,280	81,055	79.0%
4.	2300, 2400, 2500, 2900 Administration			68,827	23,706				74,335	92,533	24.5%
5.	2600 Operation & Maintenance of Plant				73,432				1,253	73,432	5760.5%
6.	2700 Student Transportation				138				3,718	138	-96.3%
7.	3000 Operation of Noninstructional Services (5)								0	0	0.0%
8.	4000 Facilities Acquisition and Construction								0	0	0.0%
9.	5000 Debt Service					16,508	66		80,830	16,574	-79.5%
10.	Budgeted expenditures (lines 2-9)	0	88,027	106,268	158,500	16,508	66	0	317,554	369,369	16.3%
11.	Maintained for spending after FY 2026 (budgeted carryforward)									0	
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	88,027	106,268	158,500	16,508	66	0	317,554	369,369	16.3%

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	\$ 15,000
6642 Textbooks	35,000
6643 Instructional Aids	38,027
673X Furniture and Equipment	30,000
673X Vehicles	10,000
673X Tech Hardware & Software	49,397

(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	369,369	0		0		196,084	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	175,000	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	30,000	0		0		0		8.
673X Vehicles	9.	50,000	10,000	0		0		0		9.
673X Technology Hardware & Software	10.	(60,903)	49,397	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	89,397	0	0	0	0	196,084	175,000	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	89,397	0		0		196,084	175,000	16.
Total (lines 14-16, must equal line 13)	17.	59,097	89,397	0	0	0	0	196,084	175,000	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 \$ -



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

Instructions		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 4,484,200	\$ 4,415,097	\$ 69,103
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 274,992		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 274,992		274,992
*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)		684,377	
(a) Maintenance and Operation			
(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 <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 [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)		58,842	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 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, 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) 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		(91,750)	
(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			
(b) Onetime district additional assistance supplement			
(c) Onetime FRPL group B weight supplement			
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		\$ 5,066,566	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 344,095

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

**Instructions**

**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)	\$ <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 (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>292,280</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>25,274</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>344,095</u>
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>369,369</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 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	
<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 #1

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  
August 6, 2025, 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 2025 ADM	Budget year 2026 ADM	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
Attending	2024 ADM	389.6089	371.0000	1. Average salary of all teachers employed in FY 2026 (budget year)	60,634
	407.3003			2. Average salary of all teachers employed in FY 2025 (prior year)	59,445
<b>2. Tax Rates:</b>		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,189
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.3101	4.2706	4. Percentage increase	2%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7392	0.7447	Comments on average salary calculation (Optional):	
<b>3. Budgeted expenditures and Budget Limits:</b>		Budgeted Expenditures	Budgeted Carryforward	Budget Limit	
Maintenance & Operation Fund		5,007,724	58,842	5,066,566	
Classroom Site Fund		814,174	487,877	1,302,051	
Unrestricted Capital Outlay Fund		369,369	0	369,369	

	Maintenance and Operation Expenditures						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
1000 Instruction	1,732,687	1,140,575	34,775	49,349	1,767,462	1,189,924	-32.7%
<b>2000 Support Services</b>							
2100 Students	274,733	181,528	19,017	19,868	293,750	201,396	-31.4%
2200 Instructional Staff	192,110	200,774	38,644	44,065	230,754	244,839	6.1%
2300, 2400, 2500 Administration	604,547	575,503	115,270	149,489	719,817	724,992	0.7%
2600 Oper./Maint. of Plant	396,967	389,809	744,287	765,154	1,141,254	1,154,963	1.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	10,500	8,880	0	22	10,500	8,902	-15.2%
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%
<b>Regular Education Subsection Subtotal</b>	<b>3,368,991</b>	<b>2,705,991</b>	<b>991,569</b>	<b>1,107,564</b>	<b>4,360,560</b>	<b>3,813,555</b>	<b>-12.5%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	359,108	443,507	1,316	1,316	360,424	444,823	23.4%
<b>2000 Support Services</b>							
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%
<b>Special Education Subsection Subtotal</b>	<b>505,576</b>	<b>589,975</b>	<b>160,025</b>	<b>160,025</b>	<b>665,601</b>	<b>750,000</b>	<b>12.7%</b>
<b>400 Pupil Transportation</b>	<b>194,119</b>	<b>227,620</b>	<b>127,367</b>	<b>197,981</b>	<b>321,486</b>	<b>425,601</b>	<b>32.4%</b>
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 and Vocational Education Center	0	12	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>3,542,154</b>	<b>1,278,961</b>	<b>1,465,570</b>	<b>5,366,034</b>	<b>5,007,724</b>	<b>-6.7%</b>

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

CTD number 090202000  
Version Revised #1

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	5,007,724	(358,310)	-6.7%
Instructional Improvement	200,000	200,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,378,054	814,174	(563,880)	-40.9%
Federal Projects	1,157,500	634,157	(523,343)	-45.2%
State Projects	75,000	73,099	(1,901)	-2.5%
Unrestricted Capital Outlay	317,554	369,369	51,815	16.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	196,084	0	(196,084)	-100.0%
Debt Service	1,000	100	(900)	-90.0%
School Plant Fund	20,000	15,000	(5,000)	-25.0%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	300,000	300,000	0	0.0%
Other	1,483,000	1,222,476	(260,524)	-17.6%

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	655,151
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)	94,849	94,849
TOTAL	665,601	750,000

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	123.7
Teachers	0	29	29	1 to	12.8
Other	0	1	1	1 to	371.0
Subtotal	0	33	33	1 to	11.2
Classified --					
Managers, supervisors, directors	0	5	5	1 to	74.2
Teachers aides	0	18	18	1 to	20.6
Other	0	10	10	1 to	37.1
Subtotal	0	33	33	1 to	11.2
TOTAL	0	66	66	1 to	5.6
Special education --					
Teacher	0	1	1	1 to	22.0
Staff	0	13	13	1 to	16.5

#### **4. ADJOURNMENT**

Call to adjourn the meeting