



FY 2027
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2027 was

Proposed 11-Jun-26

Adopted _____

Revised _____

Date

District website link of posted budget

Taylor Bell _____

Austin Babcock _____

Matthew Chavez _____

William David _____

Frank Nevarez _____

Signed

Signed

The FY 2027 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 15, 2026
Date

Superintendent signature

Business Manager signature

Melody R. Herne

Lynn Leonard

Superintendent name (typed name)

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 2026	\$	<u>10,784,070</u>
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)		
Local	1000	\$ <u>1,308,470</u>
Intermediate	2000	\$ _____
State	3000	\$ <u>7,817,895</u>
Federal	4000	\$ <u>863,700</u>
TOTAL		\$ <u>9,990,065</u>

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

	Prior FY 2026	Est. Budget FY 2027
Primary Tax Rate:	<u>1.6179</u>	<u>1.5202</u>
Secondary Tax Rates:		
M&O Override	<u>0.2329</u>	<u>0.1900</u>
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	<u>0.1399</u>	<u>0.1200</u>
CTED	_____	_____
Desegregation	_____	_____
Total Secondary Tax Rate	<u>0.3728</u>	<u>0.3100</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>10,759,769</u>	\$ <u>0</u>	\$ <u>10,759,769</u>
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ <u>1,007,202</u>	\$ <u>0</u>	\$ <u>1,007,202</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ <u>863,700</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ <u>12,630,671</u>

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

1. Average salary of all teachers employed in FY 2027 (budget year)	\$ <u>74,942</u>
2. Average salary of all teachers employed in FY 2026 (prior year)	\$ <u>73,826</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,116</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 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2026	Budget FY 2027		
100 Regular Education											
1000 Instruction	1.	45.16	40.12	2,566,955	911,733	130,862	46,876	200	3,657,124	3,656,626	0.0%
2000 Support services											
2100 Students	2.	11.22	11.88	600,362	250,974	10,990	9,975	0	779,284	872,301	11.9%
2200 Instructional staff	3.	3.00	3.00	154,396	61,973	57,855	18,860	1,640	294,826	294,724	0.0%
2300 General administration	4.	2.00	2.00	231,120	67,171	60,145	1,000	3,063	324,673	362,499	11.7%
2400 School administration	5.	4.39	4.41	327,750	111,409	39,774	12,850	2,095	454,361	493,878	8.7%
2500 Central services	6.	6.85	6.87	419,280	144,689	88,840	11,758	21,916	560,819	686,483	22.4%
2600 Operation & maintenance of plant	7.	15.00	14.00	600,723	253,144	381,732	252,680	350	1,777,358	1,488,629	-16.2%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.20	0.50	26,678	5,938	0	0	0	22,172	32,616	47.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	72,851		745	0	2,365	92,040	75,961	-17.5%
620 School-sponsored athletics	11.	2.00	2.00	282,019	58,691	43,036	46,135	35,770	514,574	465,651	-9.5%
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	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	89.82	84.78	5,282,134	1,865,722	813,979	400,134	67,399	8,477,231	8,429,368	-0.6%
200 and 300 Special education											
1000 Instruction	15.	18.72	17.20	809,475	288,892	136,441	19,840	11,935	1,496,103	1,266,583	-15.3%
2000 Support services											
2100 Students	16.	1.95	2.17	118,180	46,126	14,250	190	0	249,316	178,746	-28.3%
2200 Instructional staff	17.	0.25	1.00	90,000	28,430	8,081	963	0	23,551	127,474	441.3%
2300 General administration	18.	0.00	0.00						0	0	0.0%
2400 School administration	19.	0.00	0.00						0	0	0.0%
2500 Central services	20.	0.00	0.00						0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00						0	0	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	20.92	20.37	1,017,655	363,448	158,772	20,993	11,935	1,768,970	1,572,803	-11.1%
400 Pupil transportation	25.	9.75	9.81	423,443	125,420	75,425	101,658	0	626,128	725,946	15.9%
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	0	0	0	31,652	31,652	0.0%
540 Joint career and technical education and vocational education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	0.00	0.00						0	0	0.0%
Budgeted expenditures (lines 14, and 24-29)	30.	120.83	115.30	6,749,609	2,359,865	1,048,176	522,785	79,334	10,903,981	10,759,769	-1.3%
Maintained for spending after FY 2027 (budgeted carryforward)	31.								389,000	0	
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	120.83	115.30	6,749,609	2,359,865	1,048,176	522,785	79,334	11,292,981	10,759,769	-4.7%

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	
1,181,948	1,181,950	1.
0		2.
0		3.
0		4.
0		5.
0		6.
0		7.
587,022	390,853	8.
1,768,970	1,572,803	9.

- 10. IEP required pupil transportation costs coded within Program 400

50,918	76,450	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 22
 Staff-pupil 1 to 16

Expenditures budgeted for audit services

M&O Fund -nonfederal	6350	35,600
All funds - federal	6330	3,250

FY 2027 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) \$ 32,752
 (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 2026	Budget FY 2027	
1000 Instruction	1.	1,001,500	201,193					1,270,408	1,202,693	-5.3%
2100 Support services - students	2.	132,500	26,752					141,824	159,252	12.3%
2200 Support services - instructional staff	3.	3,000	606					4,808	3,606	-25.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services operations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	1,137,000	228,551	0	0	0	0	1,417,040	1,365,551	-3.6%
Maintained for spending after FY 2027 (budgeted carryforward)	10.							498,931	499,396	
Total budget limit expenditures (lines 10-11)	11.	1,137,000	228,551	0	0	0	0	1,915,971	1,864,947	-2.7%

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 2026 Classroom Site Fund budget limit (from FY 2026 latest revised budget, page 3, line 16)	12.	1,915,971
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	1,422,715
Unexpended budget balance (line 12 minus 13)	14.	493,256
Interest earned in the Classroom Site Fund in FY 2026	15.	19,215
FY 2027 Classroom Site Fund allocation, provided by ADE based on: \$883	16.	1,352,476
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 12 through 17) (2)	18.	1,864,947

(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 2026	Budget FY 2027	
1.	Unrestricted Capital Outlay override (1)								0	0	0.0%
2.	Unrestricted Capital Outlay Fund 610 (6)										
2.	1000 Instruction		196,844		128,200				296,796	325,044	9.5%
3.	2000 Support services										
3.	2100, 2200 Students and instructional staff		5,000	101,963	91,944				152,341	198,907	30.6%
4.	2300, 2400, 2500, 2900 Administration			50,397	18,900				66,180	69,297	4.7%
5.	2600 Operation & maintenance of plant			8,920	116,974				48,500	125,894	159.6%
6.	2700 Student transportation			25,768	27,195				52,964	52,963	0.0%
7.	3000 Operation of noninstructional services (5)				2,000				2,000	2,000	0.0%
8.	4000 Facilities acquisition and construction				52,000				175,000	52,000	-70.3%
9.	5000 Debt service					163,496	17,601		295,598	181,097	-38.7%
10.	Budgeted expenditures (lines 2-9)	0	201,844	187,048	437,213	163,496	17,601	0	1,089,379	1,007,202	-7.5%
11.	Maintained for spending after FY 2027 (budgeted carryforward)								114,995		
12.	Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	0	201,844	187,048	437,213	163,496	17,601	0	1,204,374	1,007,202	-16.4%

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	44,000
6643 Instructional aids	152,844
673X Furniture and equipment	300,960
673X Vehicles	148,279
673X Tech hardware & software	

(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 \$ 163,496, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of \$ 17,601, 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	
Expenditures									
Total fund expenditures	1.	1,089,379	1,007,202	0		0		0	1.
Select object codes detail (1)									
6150 Classified salaries	2.	0	0	0		0		0	2.
6200 Employee benefits	3.	0	0	0		0		0	3.
6450 Construction services	4.	175,000	0	0		0		0	4.
6655 Short-term noninstructional software subscription	5.	0	0	0		0		0	5.
6710 Land and improvements	6.	0	0	0		0		0	6.
6720 Buildings and improvements	7.	0	0	0		0		0	7.
673X Furniture and equipment	8.	257,560	300,960	0		0		0	8.
673X Vehicles	9.	32,150	148,279	0		0		0	9.
673X Technology hardware & software	10.	63,500	0	0		0		0	10.
6831, 6832, 6833 redemption of principal	11.	278,311	163,496	0		0		0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	17,287	17,601	0		0		0	12.
Total (lines 2-12)	13.	823,808	630,336	0	0	0	0	0	13.
Total amounts reported on lines 2-12 above for:									
Renovation	14.	100,000	52,000	0				0	14.
New construction	15.	0	0	0		0		0	15.
Other	16.	723,808	578,336	0		0		0	16.
Total (lines 14-16, must equal line 13)	17.	823,808	630,336	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 2027 _____

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
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal projects
20. 699 Federal Impact Aid (construction)
21. Total Federal project funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational education
23. 410 Early Childhood Block Grant
24. 420 Ext. school yr. - pupils with disabilities
25. 425 Adult basic education
26. 430 Chemical abuse prevention programs
27. 435 Academic contests
28. 450 Gifted education
29. 456 College credit exam incentives
30. 460 Environmental Special Plate
31. Other State projects
32. Total State project funds (lines 22-31)
33. Total special projects (lines 21 and 32)

Instructional Improvement Fund expenditures (020)

1. Teacher compensation increases
2. Class size reduction
3. Dropout prevention programs (M&O purposes)
4. Instructional improvement programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
2.10		290,000	267,300
0.00		36,000	44,500
1.00		19,150	18,500
0.00		0	0
0.00		0	0
0.00		9,500	15,100
0.00		0	0
3.05		201,012	252,000
0.00		0	0
0.00		0	0
0.00		0	0
1.00		45,000	41,300
0.00		0	0
0.00		0	0
0.00		50,000	225,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		50,000	0
0.00		0	0
7.15	0.00	700,662	863,700
0.00		32,000	35,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
1.00		102,843	140,000
1.00	0.00	134,843	175,000
8.15	0.00	835,505	1,038,700

	Prior FY	Budget FY
1.	45,000	73,000
2.	0	
3.	15,000	18,025
4.	12,000	18,025
5.	72,000	109,050

Other funds expenditures

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

Internal Service Funds 950-989

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

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	65,000	125,000
5.	310,000	310,000
6.	50,000	25,000
7.	0	0
8.	130,000	225,000
9.	85,000	80,000
10.	80,400	110,000
11.	0	0
12.	0	0
13.	0	0
14.	65,000	2,100,000
15.	0	0
16.	0	0
17.	60,000	55,000
18.	0	0
19.	0	0
20.	120,000	85,000
21.	0	0
22.	0	0
23.	380,000	390,000
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	2,100,000	4,000,000
31.	569,200	485,000
32.	0	0
33.	2,000	220,000
34.	75,000	75,000

1.	0	0
2.	10,000	25,000
3.	0	0
4.	0	0

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

**Calculation of FY 2027 General Budget Limit
 (A.R.S. §15-947.C)**

Instructions

*1. FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$	9,405,785	\$	9,405,785	0
*2. (a) FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	\$	773,222			
(b) DAA adjustment (from BSA55 tab, page 4)	\$	0			
(c) Total DAA (line 2.a plus 2.b)	\$	773,222		773,222	

*3. FY 2027 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	810,814
(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)	511,518
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	31,652
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2025 (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 2026 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund budget balance carryforward, line 10.e) (A.R.S. §15-920)

(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)

* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)

*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.

(a) Prior year over expenditures/resolutions:

- (b) Decrease for transfer from M&O to Energy and Water Savings Fund
- (c) Increase for Energy and Water Savings Fund transfer to M&O
- (d) Noncompliance adjustment
- (e) ADM/Transportation audit adjustment
- (f) Other:

10. FY 2027 General Budget Limit (column A, lines 1 through 9) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)	\$	10,759,769
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11. Total amount to be used for capital expenditures (column B, lines 1 through 8)
(A.R.S. §15-905.F) (to page 8, line 11)

\$	773,222
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* Subject to adjustment prior to May 15 as allowed by A.R.S. revisions are described in the instructions for these lines, as needed.

Calculation of FY 2027 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2026 Unrestricted Capital Budget Limit (UCBL) (from FY 2026 latest revised Budget, page 8, line 12)	\$ 1,204,374
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 2026 capital expenditures (line 1 + 2)	\$ 1,204,374
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	\$ 1,204,374
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 986,078
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 218,296
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 15,684
8. Interest earned in Fund 610 in FY 2026	\$
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2027 (A.R.S. section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 11)	\$ 773,222
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 1,007,202

(1) The amount budgeted on page 4, line 12 cannot exceed this amount.

I certify that the budget of proposed by the Governing Board on, Lynn Leonard

Mingus Union High School District, Yavapai County for fiscal year 2027 was officially June 11, 2026, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District office, telephone 928-634-2941 during normal business hours.

Instructions

President of the Governing Board

1. Average daily membership:	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM	4. Average teacher salaries (A.R.S. §15-903.E) 1. Average salary of all teachers employed in FY 2027 (budget year) 2. Average salary of all teachers employed in FY 2026 (prior year) 3. Increase in average teacher salary from the prior year 4. Percentage increase
	1,169,2507	1,127,4913	1,100,0000	
2. Tax rates:	Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			Comments on average salary calculation (optional):
	1,169,2507	1,127,4913	1,100,0000	
3. Budgeted expenditures and budget limits:	Budgeted expenditures	Budgeted carryforward	Budget limit	
	10,759,769	0	10,759,769	
Maintenance & Operation Fund	Classroom Site Fund	499,396	1,864,947	
	Unrestricted Capital Outlay Fund	1,007,202	1,007,202	

	Maintenance and Operation expenditures				% Inc./ (Deer.) from prior FY		
	Salaries and benefits		Other			TOTAL	
	Prior FY	Budget FY	Prior FY	Budget FY			
100 Regular education	3,413,449	3,478,688	243,675	177,938	3,657,124	3,656,626	0.0%
1000 Instruction							
2000 Support services	771,284	851,336	8,000	20,965	779,284	872,301	11.9%
2100 Students	211,791	216,369	83,035	78,355	294,826	294,724	0.0%
2200 Instructional staff	1,009,953	1,301,419	329,900	241,441	1,339,853	1,542,860	15.2%
2300, 2400, 2500 Administration	925,158	853,867	832,200	634,762	1,777,358	1,488,629	-16.2%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	22,172	32,616	0	0	22,172	32,616	47.1%
3000 Oper. Of noninstructional services	90,540	72,851	1,500	3,110	92,040	75,961	-17.5%
610 School-sponsored cocurric. activities	391,574	340,710	123,000	124,941	514,574	465,651	-9.5%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	6,835,921	7,147,856	1,641,310	1,281,512	8,477,231	8,429,368	-0.6%
Regular education subsection subtotal	1,342,697	1,098,367	153,406	168,216	1,496,103	1,266,583	-15.3%
200 and 300 Special education							
1000 Instruction	184,816	164,306	64,500	14,440	249,316	178,746	-28.3%
2000 Support services	22,551	118,430	1,000	9,044	23,551	127,474	441.3%
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional staff	0	0	0	0	0	0	0.0%
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	1,550,064	1,381,103	218,906	191,700	1,768,970	1,572,803	-11.1%
400 Pupil transportation	514,128	548,863	112,000	177,083	626,128	725,946	15.9%
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	8,931,765	9,109,474	1,972,216	1,650,295	10,903,981	10,759,769	-1.3%
Maintained for spending after FY 2027 (budgeted carryforward)					389,000	0	
Total budget limit expenditures	8,931,765	9,109,474	1,972,216	1,650,295	11,292,981	10,759,769	-4.7%

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

Fund	Total expenditures by fund			
	Budgeted expenditures		\$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	10,903,981	10,759,769	(144,212)	-1.3%
Instructional Improvement	72,000	109,050	37,050	51.5%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,417,040	1,365,551	(51,489)	-3.6%
Federal Projects	700,662	863,700	163,038	23.3%
State Projects	134,843	175,000	40,157	29.8%
Unrestricted Capital Outlay	1,089,379	1,007,202	(82,177)	-7.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	569,200	485,000	(84,200)	-14.8%
School Plant Fund	65,000	125,000	60,000	92.3%
Auxiliary Operations	130,000	225,000	95,000	73.1%
Bond Building	0	0	0	0.0%
Food Service	310,000	310,000	0	0.0%
Other	3,027,400	7,165,000	4,137,600	136.7%

CTD number 130504000
Version Proposed

The table below calculates the total amount shown on the total expenditures by fund, other line. This table does not need to be printed as an official part of the budget forms.

From page 6, other funds	Prior FY	Budget FY
050 County, City, and Town Grants	0	0
515 Civic Center	50,000	25,000
520 Community School	0	0
526 Extracurricular Activities Fees Tax Credit	85,000	80,000
530 Gifts and Donations	80,400	110,000
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	65,000	2,100,000
555 Textbooks	0	0
565 Litigation Recovery	0	0
570 Indirect Costs	60,000	55,000
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	120,000	85,000
590 Grants and Gifts to Teachers	0	0
595 Advertisement	0	0
596 Career Technical Education	380,000	390,000
597 Arizona Industry Credentials Incentive	0	0
639 Impact Aid Revenue Bond Building	0	0
650 Gifts and Donations-Capital	0	0
660 Condemnation	0	0
665 Energy and Water Savings	0	0
686 Emergency Deficiencies Correction	0	0
691 Building Renewal Grant	2,100,000	4,000,000
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	2,000	220,000
Other	75,000	75,000
9__ Self-Insurance	0	0
955 Intergovernmental Agreements	10,000	25,000
9__ OPEB	0	0
9__	0	0
Total	3,027,400	7,165,000

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	1,181,948	1,181,950
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)	587,022	390,853
Total	1,768,970	1,572,803

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators		7	7	1 to 157
Teachers		52	52	1 to 21
Other		8	8	1 to 138
Subtotal	0	67	67	1 to 16
Classified --				
Managers, supervisors, directors		5	5	1 to 220
Teachers aides		13	13	1 to 85
Other		42	42	1 to 26
Subtotal	0	60	60	1 to 18
Total	0	127	127	1 to 9
Special education --				
Teacher		8	8	1 to 20
Staff		10	10	1 to 16

or than the FY

Funds								
Other capital projects	Special revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	Classroom Site	Federal and State Grant	Other special revenue					
0	585,592	231,938	1,142,616	40,161	0	0	26,226	3,318,277
0	1,218,460	700,672	1,416,780	0	0	0	1,114	15,530,947
0	1,422,671	708,211	1,486,533	0	0	0	8,020	15,809,731
0	381,381	224,399	1,072,863	40,161	0	0	19,320	3,039,493
0	0	0	0	0	0	0	0	33,327
0	0	224,399	780,492	40,161	0	0	0	1,234,314
0	0	0	0	0	0	0	0	0
0	0	0	86,480	0	0	0	0	86,480
0	381,381	0	205,891	0	0	0	19,320	1,685,372
0	381,381	224,399	1,072,863	40,161	0	0	19,320	3,039,493
0	0	0	0	0	0	0	0	(231,942)
	0	0						0
0	0	124,399	1,072,863		0	0	10,000	1,920,262
0	381,381	100,000	0	40,161	0	0	9,320	1,351,173
0	381,381	224,399	1,072,863	40,161	0	0	19,320	3,039,493