



FY 2021

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2021 was

Proposed	<u>June 18, 2020</u>
Adopted	<u>July 9, 2020</u>
Revised	<u>May 13, 2021</u>
	<u>Date</u>

[Handwritten signatures]

Carol Anne Teague, PresidentLori Drake, Vice PresidentStephen Currie, MemberAnthony Lozano, MemberGregory Roeller, Member

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by May 15, 2021

Type the Date as MM/DD/YYYY

[Handwritten signature]

Superintendent Signature

Mike Westcott

Superintendent Name (Typed Name)

[Handwritten signature]

Business Manager Signature

Lynn Leonard

Business Manager Name (Typed Name)

District Contact Employee: Lynn LeonardTelephone: 928-634-2941 Email: lleonard@muhs.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u>10,243,047</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000	\$ <u>343,139</u>
Intermediate	2000	\$ <u>498,443</u>
State	3000	\$ <u>1,993,774</u>
Federal	4000	\$ <u>777,980</u>
TOTAL		\$ <u>3,613,336</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	<u>1.9152</u>	<u>1.8371</u>
Secondary Tax Rates:		
M&O Override	<u>0.2430</u>	<u>0.2462</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.6394</u>	
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.8824</u>	<u>0.2462</u>

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>8,388,676</u>	\$ <u>8,388,676</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>1,076,391</u>	\$ <u>1,076,391</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>777,980</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>10,243,047</u>

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ <u>51,266</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ <u>49,192</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,074</u>
4. Percentage increase	<u>4%</u>

These amounts do not include Proposition 301 or stipends If Proposition 301 was to be included the average salary for FY 2021 would be \$61,498.

5. Average salary of all teachers employed in FY 2018	\$ <u>42,208</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>21%</u>

DISTRICT CONTACT INFORMATION

Superintendent	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Executive Assistant to Superintendent	Mr.	Mike	Westcott	miwestcott@muhs.com	928-634-8901	
Chief Financial Officer	Mrs.	Jennifer	Reed	jreed@muhs.com	928-634-8901	1306
Business Manager 1	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Business Manager 2	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
SPED Data Reporting Coordinator	Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
AzEDS/ADM Data Coordinator	Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Transportation Data Reporting Coordinator	Mrs.	Donna	Mitchell	dmitchell@muhs.com	928-634-0614	5614
CTE Coordinator	Mr.	Ralph	Fobair	rfobair@muhs.com	928-634-8901	1426
Poverty Coordinator	Mrs.	Gretchen	Wesbrock	gwesbrock@muhs.com	928-634-7531	1318
Assessments Coordinator						
Curriculum Coordinator	Ms.	Genie	Gee	ggee@muhs.com	928-634-7531	1415
Information Technology (IT) Director	Mr.	Dennis	Zimmer	dzimmer@uhs.com	928-634-8901	1470
Bookstore Manager	Mrs.	Eunice	Bailey	ebailey@muhs.com	928-634-8901	1304
Governing Board Member	Mrs.	Carol Anne	Teague	cteague@muhs.com	928-300-9031	
Governing Board Member	Mrs.	Lori	Drake	ldrake@muhs.com	928-592-2749	
Governing Board Member	Mr.	Stephen	Currie	scurrie@muhs.com	928-699-7836	
Governing Board Member	Mr.	Anthony	Lozano	afozano@muhs.com	928-399-9062	
Governing Board Member	Mr.	Gregory	Roeller	groeller@muhs.com	928-514-3708	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch Receipting

District's website home page address

www.mingusunion.com

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

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 2020	Budget FY 2021	
100 Regular Education											
1000 Instruction	1.	48.00	49.38	2,066,750	832,890	114,754	73,840	5,000	3,581,769	3,093,234	-13.6%
2000 Support Services											
2100 Students	2.	8.40	7.57	326,732	101,936	25,000	1,200	2,000	462,026	456,868	-1.1%
2200 Instructional Staff	3.	3.00	2.75	146,195	61,422	36,500	5,000	1,500	263,727	250,617	-5.0%
2300 General Administration	4.	2.00	2.00	173,955	45,639	50,353	3,060	4,790	292,255	277,797	-4.9%
2400 School Administration	5.	4.00	3.10	281,122	87,591	15,690	29,035	3,400	391,032	416,838	6.6%
2500 Central Services	6.	5.00	5.00	256,403	73,668	69,000	21,200	13,700	409,016	433,971	6.1%
2600 Operation & Maintenance of Plant	7.	11.50	11.00	360,646	158,548	307,419	279,200	1,250	1,071,369	1,107,063	3.3%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.20	0.20	22,730					21,243	22,730	7.0%
610 School-Sponsored Cocurricular Activities	10.	0.00		48,150	10,095			2,000	50,872	60,245	18.4%
620 School-Sponsored Athletics	11.	1.25	1.25	200,568	37,129	32,250	25,000	19,800	289,344	314,747	8.8%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	83.35	82.25	3,883,251	1,408,918	650,966	437,535	53,440	6,832,653	6,434,110	-5.8%
200 and 300 Special Education											
1000 Instruction	15.	22.80	23.06	713,483	271,341	85,000	17,280	3,992	1,115,418	1,091,096	-2.2%
2000 Support Services											
2100 Students	16.	1.50	1.13	133,060	44,548	109,076			240,034	286,684	19.4%
2200 Instructional Staff	17.	0.20	0.20	13,518	2,768	1,500	1,250		21,228	19,036	-10.3%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	24.50	24.39	860,061	318,657	195,576	18,530	3,992	1,376,680	1,396,816	1.5%
0 Pupil Transportation	25.	8.50	9.00	346,919	95,814	14,600	68,765		471,604	526,098	11.6%
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	0.50	25,000	6,652				31,652	31,652	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	116.35	116.14	5,115,231	1,830,041	861,142	524,830	57,432	8,712,589	8,388,676	-3.7%

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

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	788,665	861,271	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)	588,015	535,545	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,376,680	1,396,816	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	61.00	61.60
Number of FTE - Certified Purchased Services Personnel		1.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	32,500
All Funds - Federal	6330	7,600

FY 2021 Performance Pay (A.R.S. §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) \$ 8,000
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

DISTRICT NAME Mingus Union High School District #04COUNTY YavapaiCTD NUMBER 130504000VERSION Revised #2

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	132,225					132,000	132,225	0.2%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	132,225	0				132,000	132,225	0.2%
200 and 300 Special Education									
1000 Instruction	5.	38,510					38,510	38,510	0.0%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	38,510	0				38,510	38,510	0.0%
Other Programs (Specify)									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
3300 Community Services Operations	12.						0	0	0.0%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	170,735	0				170,510	170,735	0.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	270,508					261,882	270,508	3.3%
2100 Support Services - Students	16.						0	0	0.0%
2200 Support Services - Instructional Staff	17.						0	0	0.0%
Program 100 Subtotal (lines 15-17)	18.	270,508	0				261,882	270,508	3.3%
200 and 300 Special Education									
1000 Instruction	19.	75,000					73,600	75,000	1.9%
2100 Support Services - Students	20.						0	0	0.0%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	75,000	0				73,600	75,000	1.9%
Other Programs (Specify)									
1000 Instruction	23.						0	0	0.0%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.						0	0	0.0%
3300 Community Services Operations	26.						0	0	0.0%
Other Programs Subtotal (lines 23-26)	27.	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	345,508	0				335,482	345,508	3.0%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	261,000					247,138	261,000	5.6%
2100 Support Services - Students	30.						0	0	0.0%
2200 Support Services - Instructional Staff	31.						0	0	0.0%
2310 Support Services - Governing Board	32.						0	0	0.0%
Program 100 Subtotal (lines 29-32)	33.	261,000	0	0	0		247,138	261,000	5.6%
200 and 300 Special Education									
1000 Instruction	34.	77,775					73,200	77,775	6.3%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.						0	0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	77,775	0	0	0		73,200	77,775	6.3%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify)									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.						0	0	0.0%
3300 Community Services Operations	43.						0	0	0.0%
Other Programs Subtotal (lines 40-43)	44.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	338,775	0	0	0		320,338	338,775	5.8%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	855,018	0	0	0	0	826,330	855,018	3.5%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	116,000	155,000				266,309	271,000	1.8%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	0	57,000				25,000	59,676	138.7%
2300, 2400, 2500, 2900 Administration	4.		96,265		14,456		52,000	118,749	128.4%
2600 Operation & Maintenance of Plant	5.		300,000				50,000	300,000	500.0%
2700 Student Transportation	6.		63,000				111,912	63,000	-43.7%
3000 Operation of Noninstructional Services (5)	7.		50,000				25,000	50,000	100.0%
4000 Facilities Acquisition and Construction	8.		150,000				0	150,000	--
5000 Debt Service	9.			63,966			78,065	63,966	-18.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	10,704	871,265	63,966	14,456	0	608,286	1,076,391	77.0%

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)]

\$ 50,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	62,000
6643 Instructional Aids	54,000
6644 Furniture and Equipment	380,000
673X Vehicles	50,000
673X Tech Hardware & Software	200,000

(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 capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	608,286	1,076,391	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		37,362		0		0		6.
673X Furniture and Equipment	7.	128,309	380,000	14,350		0		0		7.
673X Vehicles	8.	111,912	50,000	0		0		0		8.
673X Technology Hardware & Software	9.	90,000	200,000	72,000		0		0		9.
6831, 6832 Redemption of Principal	10.	0	63,966	0		0		0		10.
6841, 6842, 6850 Interest	11.	0	14,456	0		0		0		11.
Total (lines 2-11)	12.	330,221	708,422	123,712	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	47,362				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	330,221	375,270	76,350		0		0		15.
Total (lines 13-15, must equal line 12)	16.	330,221	Check line 12	123,712	0	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2021 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000
3.	160 ESEA Title IV - 21st Century Schools	6000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000
6.	200 ESEA Title VII - Indian Education	6000
7.	210 ESEA Title VI - Flexibility and Accountability	6000
8.	220 IDEA Part B	6000
9.	230 Johnson-O'Malley	6000
10.	240 Workforce Investment Act	6000
11.	250 AEA - Adult Education	6000
12.	260-270 Vocational Education - Basic Grants	6000
13.	280 ESEA Title X - Homeless Education	6000
14.	290 Medicaid Reimbursement	6000
15.	374 E-Rate	6000
16.	378 Impact Aid	6000
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000
18.	Total Federal Project Funds (lines 1-17)	

STATE PROJECTS

19.	400 Vocational Education	6000
20.	410 Early Childhood Block Grant	6000
21.	420 Ext. School Yr. - Pupils with Disabilities	6000
22.	425 Adult Basic Education	6000
23.	430 Chemical Abuse Prevention Programs	6000
24.	435 Academic Contests	6000
25.	450 Gifted Education	6000
26.	456 College Credit Exam Incentives	6000
27.	457 Results-based Funding	6000
28.	460 Environmental Special Plate	6000
29.	465-499 Other State Projects	6000
30.	Total State Project Funds (lines 19-29)	
31.	Total Special Projects (lines 18 and 30)	

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000
2.	Class Size Reduction	6000
3.	Dropout Prevention Programs (M&O purposes)	6000
4.	Instructional Improvement Programs (M&O purposes)	6000
5.	Total Instructional Improvement Fund (lines 1-4)	

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
2.10	1.90	239,650	296,600
0.25	0.30	41,500	44,100
0.00	0.55	4,600	13,100
0.00		0	
0.00		5,840	0
0.00		14,500	14,500
0.00		0	0
2.50		180,000	243,250
0.00		0	
0.00		0	
0.00		0	
1.00		84,500	92,000
0.00		0	
0.00		0	
0.00		19,400	0
0.00		0	
0.00		99,000	74,430
5.85	2.75	688,990	777,980
0.00		38,000	52,300
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		10,000	10,000
0.00		0	
0.00		0	
0.00		93,000	93,000
0.00	0.00	141,000	155,300
5.85	2.75	829,990	933,280

Prior FY	Budget FY
0	0
0	0
15,000	0
50,000	63,000
65,000	63,000

OTHER FUNDS

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 & Tech. Ed. & Voc. Ed. 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
0	
0	47,137
0	0
0	
275,000	275,000
25,000	35,000
0	
155,000	125,000
85,000	85,000
36,000	25,000
0	
0	
0	
8,000	3,700
0	
1,500	1,600
35,000	35,000
0	
0	
0	
100,000	80,000
0	
0	
370,000	380,000
0	
0	
0	
0	
0	
0	
1,800,000	1,800,000
0	
	202,751
35,000	35,000

(1) From Supplement, line 10 and line 20, respectively.

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2021 Revenue Control Limit: (RCL) (from APOR55 tab, page 4)	\$ 6,891,651	\$ 300,000
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 679,008	
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	109,169	
(c) Total DAA (line 2.a minus 2.b)	569,839	569,839

*3. FY 2021 Override Authorization (A.R.S. §§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	759,649	
(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)		
Local (Do not include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts	327,384	15,755
(c) Out-of-State Districts and Other Governments		
State		

(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)

* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
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* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)

(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	583,089	
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(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in

FY 2019 (A.R.S. §15-910.N)

* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)

(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)

* (i) 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. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)

11. FY 2021 General Budget Limit (column A, lines 1 through 10)

(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)

12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)

(A.R.S. §15-905.F) (to page 8, line A.11)

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

\$	8,388,676	\$ 885,594
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CALCULATION OF FY 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT

(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

- A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL)
(from FY 2020 latest revised Budget, page 8, line A.12)
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2)
4. Amount Budgeted in Fund 610 in FY 2020
(from FY 2020 latest revised Budget, page 4, line 10)
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.
8. Interest Earned in Fund 610 in FY 2020
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)
10. Adjustment to UCBL for FY 2021 (A.R.S. §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 12)
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)

\$	608,286
\$	0
\$	608,286
\$	608,286
\$	608,286
\$	421,906
\$	186,380
\$	4,417
\$	
\$	
\$	885,594
\$	1,076,391

CLASSROOM SITE FUND BUDGET LIMIT

- B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)
3. Unexpended Budget Balance (line B.1 minus B.2)
4. Interest Earned in the Classroom Site Fund in FY 2020
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)

Fund 011	Fund 012	Fund 013	Total Fund 010
170,510	335,482	320,338	826,330
147,307	285,952	277,561	710,820
23,203	49,530	42,777	115,510
397	1,708	1,728	3,833
147,135.00	294,270.00	294,270.00	735,675.00
			0

7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)

170,735	345,508	338,775	855,018
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(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

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

(3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2020	Budget FY 2021	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00	0.50	36,000	11,137					0	47,137	--
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	0.00	0.50	36,000	11,137	0	0	0	0	47,137	--
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)		20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

**I certify that the Budget of
revised by the Governing Board
Lynn Leonard**

Mingus Union High School
on **June 18**, 202**1**
at the District Office, telephone

District,
, and that the complete
978-634-2041

Yavapai County for fiscal year 2019

Officially
ing

DOCUMENT NUMBER

130504000

VERSION

Revised #2

1. Average Daily Membership:

1. Average Daily Membership:			
Attending	2019 ADM	Prior Year 2020 ADM	Budget Year 2021 ADM
	1,192,449	1,206,868	1,150,678
2. Tax Rates:			
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			
		1.9152	1.8371
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8824	0.2462
3. Budgeted Expenditures and Budget Limits:			
Maintenance & Operation Fund Classroom Site Fund Unrestricted Capital Outlay Fund	Budgeted Expenditures		Budget Limit
	8,388,676		8,388,676
	855,018		855,018
	1,076,391	1,076,391	
4. Average Teacher Salaries (A.R.S. §15-903.E)			
1. Average salary of all teachers employed in FY 2021 (budget year)			51,266
2. Average salary of all teachers employed in FY 2020 (prior year)			49,192
3. Increase in average teacher salary from the prior year			2,074
4. Percentage increase			4%
These amounts do not include Proposition 301 or stipends. If Proposition 301 was to be included the average salary for FY 2021 would be \$61,498.			
5. Average salary of all teachers employed in FY 2018			42,208
6. Total percentage increase in average teacher salary since FY 2018			21%

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL	% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY		
100 Regular Education						
1000 Instruction	3,347,769	2,899,640	234,000	193,594	3,581,769	-13.6%
2000 Support Services						
2100 Students	406,428	428,668	55,598	28,200	462,026	-1.1%
2200 Instructional Staff	172,509	207,617	91,218	43,000	263,727	-5.0%
2300, 2400, 2500 Administration	861,631	918,378	230,672	210,228	1,092,303	3.3%
2600 Oper./Maint. of Plant	442,708	519,194	628,661	587,869	1,071,369	3.3%
2900 Other	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	21,243	22,730	0	0	21,243	7.0%
610 School-Sponsored Coeduc. Activities	50,872	58,245	0	2,000	50,872	18.4%
620 School-Sponsored Athletics	202,339	237,697	87,005	77,050	289,344	8.8%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	5,505,499	5,292,169	1,327,154	1,141,941	6,434,110	-5.8%
200 and 300 Special Education						
1000 Instruction	1,024,730	984,824	90,688	106,272	1,115,418	-2.2%
2000 Support Services						
2100 Students	153,443	177,608	86,591	109,076	240,034	19.4%
2200 Instructional Staff	17,261	16,286	3,967	2,750	21,228	-10.3%
2300, 2400, 2500 Administration	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	1,195,434	1,178,718	181,246	218,098	1,396,816	1.5%
400 Pupil Transportation	360,808	442,733	110,796	83,365	471,604	11.6%
510 Desegregation	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	31,652	31,652	0	0	31,652	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0.0%
550 K-3 Reading Program	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	7,093,393	6,945,272	1,619,196	1,443,404	8,372,589	-3.7%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET (Concl'd)

Fund	TO: EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY		
Maintenance & Operation Instructional Improvement English Language Learner Compensatory Instruction Classroom Site Federal Projects State Projects Unrestricted Capital Outlay New School Facilities Adjacent Ways Debt Service School Plant Fund Auxiliary Operations Bond Building Food Service Other	Prior FY	Budget FY			
	8,712,589	8,388,676	(323,913)		-3.7%
	65,000	63,000	(2,000)		-3.1%
	0	47,137	47,137	--	
	0	0	0		0.0%
	826,330	855,018	28,688		3.5%
	688,990	777,980	88,990		12.9%
	141,000	155,300	14,300		10.1%
	608,286	1,076,391	468,105		77.0%
	0	0	0		0.0%
	0	0	0		0.0%
	1,800,000	1,800,000	0		0.0%
	0	0	0		0.0%
	155,000	125,000	(30,000)		-19.4%
	0	0	0		0.0%
	275,000	275,000	0		0.0%
	695,500	928,051	232,551		33.4%

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	788,665	861,271
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)	0	535,545
TOTAL	788,665	1,396,816

PROPOSED STAFFING SUMMARY			
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE
Certified --			
Superintendent, Principals, Other Administrators		4	4
Teachers	1	62	63
Other		0	0
Subtotal	1	66	67
Classified --			
Managers, Supervisors, Directors		6	6
Teachers Aides		14	14
Other		38	38
Subtotal	0	58	58
TOTAL	1	124	125
Special Education --			
Teacher	1	6	7
Staff		8	8