



FY 2022
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 2022 was

Proposed	<u>June 17, 2021</u>
Adopted	<u>July 8, 2021</u>
Revised	<u>May 12, 2022</u>
	Date

[Signature]

[Signature]

SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 15, 2022

Type the Date as MM/DD/YYYY

[Signature]

Superintendent Signature

Mike Westcott

Superintendent Name (Typed Name)

[Signature]

Business Manager Signature

Lynn Leonard

Business Manager Name (Typed Name)

District Contact Employee:

Lynn Leonard

Telephone:

928-634-2941

Email:

leonard@muhs.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021	\$	<u>10,243,047</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)		
Local	1000	\$ <u>426,696</u>
Intermediate	2000	\$ <u>403,863</u>
State	3000	\$ <u>1,615,453</u>
Federal	4000	\$ <u>3,239,539</u>
TOTAL		\$ <u>5,685,551</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	<u>1.8564</u>	<u>1.8290</u>
Secondary Tax Rates:		
M&O Override	<u>0.2462</u>	<u>0.2247</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.6224</u>	<u>0.5297</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.8686</u>	<u>0.7544</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>9,357,802</u>	\$ <u>9,357,802</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>893,000</u>	\$ <u>893,000</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>3,239,539</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>13,490,341</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>52,655</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>51,266</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,389</u>
4. Percentage increase	<u>3%</u>

This does not include Classroom Site Fund payment. Last year MUHS paid \$10,700 per teacher in addition to the salary noted above.

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>25%</u>

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Mr.	Mike	Westcott	miwestcott@muhs.com	928-634-8901	
Mrs.	Chelsie	Barnard	cbarnard@muhs.com	928-634-8901	1306
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Lynn	Leonard	lleonard@muhs.com	928-634-2941	2941
Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Mrs.	Dee	Belzer	dbelzer@muhs.com	928-649-4402	1403
Mrs.	Donna	Mitchell	dmitchell@muhs.com	928-634-0614	5614
Mr.	Ralph	Fobair	rfobair@muhs.com	928-634-8901	1426
Mrs.	Gretchen	Wesbrock	gwesbrock@muhs.com	928-634-7531	1318
Ms.	Genie	Gee	ggee@muhs.com	928-634-7531	1415
Mr.	Josh	Fant	jfant@muhs.co	928-634-8901	1470
Mrs.	Eunice	Bailey	ebailey@muhs.com	928-634-8901	1304
Mrs.	Carol Anne	Teague	cteague@muhs.com	928-300-9031	
Mrs.	Lori	Drake	ldrake@muhs.com	928-592-2749	
Mr.	Stephen	Currie	scurrie@muhs.com	928-699-7836	
Mr.	Anthony	Lozano	alozano@muhs.com	928-399-9062	
Mr.	None	None		None	

SELECT from Dropdown

Student Information Systems (SIS) Vendor
 Accounting Information System
 Bookstore Cash Receipting System
 District's website home page address

PowerSchool (PowerSchool)

Infinite Visions

In-Touch

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 2021	Budget FY 2022		
		100 Regular Education										
1000 Instruction	1.	49.38	48.51	2,609,685	838,730	140,450	75,317	5,000	3,093,234	3,669,182	18.6%	1.
2000 Support Services												
2100 Students	2.	7.57	7.43	287,388	111,879	35,200	1,200	2,000	456,868	437,667	-4.2%	2.
2200 Instructional Staff	3.	2.75	2.75	148,196	56,444	36,500	5,000	1,500	250,617	247,640	-1.2%	3.
2300 General Administration	4.	2.00	2.10	180,977	39,320	50,353	3,060	4,790	277,797	278,500	0.3%	4.
2400 School Administration	5.	3.10	3.25	320,276	79,979	15,690	29,035	3,400	416,838	448,380	7.6%	5.
2500 Central Services	6.	5.00	5.00	302,192	83,792	58,500	21,200	13,700	433,971	479,384	10.5%	6.
2600 Operation & Maintenance of Plant	7.	11.00	12.30	450,552	159,166	324,015	299,100	250	1,107,063	1,233,083	11.4%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.20	0.20	10,287	3,970				22,730	14,257	-37.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	55,900	11,292	2,500	0	1,250	60,245	70,942	17.8%	10.
620 School-Sponsored Athletics	11.	1.25	1.90	246,887	46,958	32,125	37,508	19,800	314,747	383,278	21.8%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	82.25	83.44	4,612,340	1,431,530	695,333	471,420	51,690	6,434,110	7,262,313	12.9%	14.
200 and 300 Special Education												
1000 Instruction	15.	23.06	22.98	814,276	277,946	85,000	17,000	3,995	1,091,096	1,198,217	9.8%	15.
2000 Support Services												
2100 Students	16.	1.13	2.12	140,784	37,340	108,000			286,684	286,124	-0.2%	16.
2200 Instructional Staff	17.	0.20	0.10	17,120	3,620	1,500	1,250		19,036	23,490	23.4%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	24.39	25.20	972,180	318,906	194,500	18,250	3,995	1,396,816	1,507,831	7.9%	24.
J0 Pupil Transportation	25.	9.00	8.36	359,775	112,866	14,600	68,765		526,098	556,006	5.7%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.50	0.39	23,677	7,975				31,652	31,652	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00							0	0	0.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	116.14	117.39	5,967,972	1,871,277	904,433	558,435	55,685	8,388,676	9,357,802	11.6%	30.

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	861,271	922,420	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)	535,545	585,411	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,396,816	1,507,831	9.
10. IEP required pupil transportation costs coded within Program 400			10.

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	61.60	61.60
Number of FTE - Certified Purchased Services Personnel		1.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	33000
All Funds - Federal	6330	7,100

FY 2022 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) \$ 14,200
 (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)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
1000 Instruction	1.	1,016,457	211,000					855,018	1,227,457	43.6%
2100 Support Services - Students	2.	55,000	11,392					0	66,392	--
2200 Support Services - Instructional Staff	3.							0	0	0.0%
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	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	1,071,457	222,392	0	0	0	0	855,018	1,293,849	51.3%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	855,018
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	(1)	758,111
Unexpended Budget Balance (line 8 minus 9)	12.	96,907
Interest Earned in the Classroom Site Fund in FY 2021	13.	1,624
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	1,195,318
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	1,293,849

(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 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	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 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		215,000	116,500				271,000	331,500	22.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			32,175				59,676	32,175	-46.1%
2300, 2400, 2500, 2900 Administration	4.			42,075				118,749	42,075	-64.6%
2600 Operation & Maintenance of Plant	5.			103,078				300,000	103,078	-65.6%
2700 Student Transportation	6.			10,530				63,000	10,530	-83.3%
3000 Operation of Noninstructional Services (5)	7.			80,000				50,000	80,000	60.0%
4000 Facilities Acquisition and Construction	8.			65,221			40,000	150,000	105,221	-29.9%
5000 Debt Service	9.				167,204	21,217		63,966	188,421	194.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	215,000	449,579	167,204	21,217	40,000	1,076,391	893,000	-17.0%

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)]

\$ 80,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	133,000
6643 Instructional Aids	87,000
6644 Furniture and Equipment	308,277
673X Vehicles	0
673X Tech Hardware & Software	86,080

(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 \$ 167,204, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 21,217, 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.	1,076,391	893,000	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	0	120,000	0		0		0	
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	380,000	308,277	0		0		0	
673X Vehicles	8.	50,000	0	0		0		0	
673X Technology Hardware & Software	9.	200,000	86,080	0		0		0	
6831, 6832 Redemption of Principal	10.	63,966	167,204	0		0		0	
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	14,456	21,217	0		0		0	
Total (lines 2-11)	12.	708,422	702,778	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	80,000	0				0	
New Construction	14.	0	40,000	0		0		0	
Other	15.	375,270	582,778	0		0		0	
Total (lines 13-15, must equal line 12)	16.	375,270	702,778	0	0	0	0	0	0

(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 2022

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	1.90	1.90	296,600	304,962
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.30	0.30	44,100	48,066
3.	160 ESEA Title IV - 21st Century Schools	6000	0.55	0.55	13,100	21,558
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00		0	
6.	200 ESEA Title VII - Indian Education	6000	0.00		14,500	15,600
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8.	220 IDEA Part B	6000	0.00		243,250	227,025
9.	230 Johnson-O'Malley	6000	0.00		0	
10.	240 Workforce Investment Act	6000	0.00		0	
11.	250 AEA - Adult Education	6000	0.00		0	
2.	260-270 Vocational Education - Basic Grants	6000	0.00		92,000	73,352
13.	280 ESEA Title X - Homeless Education	6000	0.00		0	11,960
14.	290 Medicaid Reimbursement	6000	0.00		0	
15.	374 E-Rate	6000	0.00		0	
16.	378 Impact Aid	6000	0.00		0	
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		74,430	2,537,016
18.	Total Federal Project Funds (lines 1-17)		2.75	2.75	777,980	3,239,539

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		52,300	29,788
20.	410 Early Childhood Block Grant	6000	0.00		0	
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22.	425 Adult Basic Education	6000	0.00		0	
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0	
24.	435 Academic Contests	6000	0.00		0	
25.	450 Gifted Education	6000	0.00		0	
26.	456 College Credit Exam Incentives	6000	0.00		10,000	
27.	457 Results-based Funding	6000	0.00		0	
28.	460 Environmental Special Plate	6000	0.00		0	
29.	465-499 Other State Projects	6000	0.00		93,000	99,810
30.	Total State Project Funds (lines 19-29)		0.00	0.00	155,300	129,598
31.	Total Special Projects (lines 18 and 30)		2.75	2.75	933,280	3,369,137

INSTRUCTIONAL IMPROVEMENT FUND (020)

1.	Teacher Compensation Increases	6000	0			
2.	Class Size Reduction	6000	0			
3.	Dropout Prevention Programs (M&O purposes)	6000	0			
4.	Instructional Improvement Programs (M&O purposes)	6000	63,000		104,278	
5.	Total Instructional Improvement Fund (lines 1-4)		63,000		104,278	

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0			
2.	071 English Language Learner (1)	6000	47,137		43,860	
3.	072 Compensatory Instruction (1)	6000	0		0	
4.	500 School Plant (2)	6000	0		14,575	
5.	510 Food Service	6000	275,000		263,000	
6.	515 Civic Center	6000	35,000		25,000	
7.	520 Community School	6000	0			
8.	525 Auxiliary Operations	6000	125,000		125,000	
9.	526 Extracurricular Activities Fees Tax Credit	6000	85,000		85,000	
10.	530 Gifts and Donations	6000	25,000		25,000	
11.	535 Career & Technical Education Projects	6000	0			
12.	540 Fingerprint	6000	0			
13.	545 School Opening	6000	0			
14.	550 Insurance Proceeds	6000	3,700		3,764	
15.	555 Textbooks	6000	0			
16.	565 Litigation Recovery	6000	1,600		1,620	
17.	570 Indirect Costs	6000	35,000		41,500	
18.	575 Unemployment Insurance	6000	0			
19.	580 Teacherage	6000	0			
20.	585 Insurance Refund	6000	80,000		91,200	
21.	590 Grants and Gifts to Teachers	6000	0			
22.	595 Advertisement	6000	0			
23.	596 Career Technical Education	6000	380,000		355,000	
24.	597 Arizona Industry Credentials Incentive	6000	0			
25.	639 Impact Aid Revenue Bond Building	6000	0			
26.	650 Gifts and Donations-Capital	6000	0			
27.	660 Condemnation	6000	0			
28.	665 Energy and Water Savings	6000	0			
29.	686 Emergency Deficiencies Correction	6000	0			
30.	691 Building Renewal Grant	6000	0			
31.	700 Debt Service	6000	1,800,000		1,800,000	
32.	720 Impact Aid Revenue Bond Debt Service	6000	0			
33.	850 Student Activities	6000	202,751		200,000	
34.	Other Fund 524 & 855	6000	35,000		74,500	

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0			
2.	955 Intergovernmental Agreements	6000	45,000		51,000	
3.	9__ OPEB	6000	0			
4.	9__ _____	6000	0			

	Prior FY	Budget FY	
1.	0		1.
2.	47,137	43,860	2.
3.	0	0	3.
4.	0	14,575	4.
5.	275,000	263,000	5.
6.	35,000	25,000	6.
7.	0		7.
8.	125,000	125,000	8.
9.	85,000	85,000	9.
10.	25,000	25,000	10.
11.	0		11.
12.	0		12.
13.	0		13.
14.	3,700	3,764	14.
15.	0		15.
16.	1,600	1,620	16.
17.	35,000	41,500	17.
18.	0		18.
19.	0		19.
20.	80,000	91,200	20.
21.	0		21.
22.	0		22.
23.	380,000	355,000	23.
24.	0		24.
25.	0		25.
26.	0		26.
27.	0		27.
28.	0		28.
29.	0		29.
30.	0		30.
31.	1,800,000	1,800,000	31.
32.	0		32.
33.	202,751	200,000	33.
34.	35,000	74,500	34.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ -

VERSION Revised #1
CALCULATION OF FY 2022 GENERAL BUDGET LIMIT
 (A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 7,596,285	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 645,466	
(b) DAA Adjustment (from APOR55 tab, page 5)	0	
(c) Total DAA (line 2.a plus 2.b)	\$ 645,466	
*3. FY 2022 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)		645,466
(a) Maintenance and Operation	739,496	
(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	426,696	47,063
(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	
(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	470,170	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	31,652	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2020 (A.R.S. §15-910.N)		
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
*9. FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Assessed 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)		
*10. 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)	93,503	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 9,357,802	\$ 692,529
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.

**CALCULATION OF FY 2022 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

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	1,076,391
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 2021 Capital Expenditures (line A.1 + A.2)	\$	1,076,391
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	1,076,391
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	1,076,391
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	876,076
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.	\$	200,315
8. Interest Earned in Fund 610 in FY 2021	\$	156
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 2022 (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)	\$	692,529
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	893,000

(1) The amount budgeted on page 4, line 10 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)

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 2021	Budget FY 2022	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.50	9,867	2,043					47,137	11,910	-74.7%
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.	0.50	9,867	2,043	0	0		0	47,137	11,910	-74.7%
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	0	0	0		0	0	0	0.0%

I certify that the Budget of Mingus Union High School District, Yavapai County for fiscal year 2022 was officially revised by the Governing Board on, May 12, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting at the District Office, telephone 928-634-2941 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year 2021 ADM	Budget Year 2022 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)
Attending	1,206,868	1,150,678	1,148,000	1. Average salary of all teachers employed in FY 2022 (budget year)
2. Tax Rates:		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2021 (prior year)
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8564	1.8290	3. Increase in average teacher salary from the prior year
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8686	0.7544	4. Percentage increase
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures		
Maintenance & Operation Fund		9,357,802	9,357,802	This does not include Classroom Site Fund payment. Last year MUHS paid \$10,700 per teacher in addition to the salary noted above.
Classroom Site Fund		1,293,849	1,293,849	
Unrestricted Capital Outlay Fund		893,000	893,000	
				5. Average salary of all teachers employed in FY 2018
				6. Total percentage increase in average teacher salary since FY 2018
				52,655
				51,266
				1,389
				3%

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./Decr. from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education	2,899,640	3,448,415	193,594	220,767	3,093,234	3,669,182	18.6%
1000 Instruction	428,668	399,267	28,200	38,400	456,868	437,667	-4.2%
2000 Support Services	207,617	204,640	43,000	43,000	250,617	247,640	-1.2%
2100 Students	918,378	1,006,536	210,228	199,728	1,128,606	1,206,264	6.9%
2200 Instructional Staff	519,194	609,718	587,869	623,365	1,107,063	1,233,083	11.4%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	22,730	14,257	0	0	22,730	14,257	-37.3%
2900 Other	58,245	67,192	2,000	3,750	60,245	70,942	17.8%
3000 Oper. of Noninstructional Services	237,697	293,845	77,050	89,433	314,747	383,278	21.8%
610 School-Sponsored Curric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	5,292,169	6,043,870	1,141,941	1,218,443	6,434,110	7,262,313	12.9%
630, 700, 800, 900 Other Programs	984,824	1,092,222	106,272	105,995	1,091,096	1,198,217	9.8%
Regular Education Subsection Subtotal	1,178,608	1,78,124	109,076	108,000	286,684	286,124	-0.2%
200 and 300 Special Education	16,286	20,740	2,750	2,750	19,036	23,490	23.4%
1000 Instruction	0	0	0	0	0	0	0.0%
2000 Support Services	0	0	0	0	0	0	0.0%
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	1,178,718	1,291,086	218,098	216,745	1,396,816	1,507,831	7.9%
400 Pupil Transportation	442,733	472,641	83,365	83,365	526,098	556,006	5.7%
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%
TOTAL EXPENDITURES	6,945,272	7,839,249	1,443,404	1,518,553	8,388,676	9,357,802	11.6%