



Chino Valley Unified School District #51

PUBLIC NOTICE:

Special Meeting of Chino Valley Unified School District #51 Governing Board Pursuant to A.R.S. §38-432.02, notice is hereby given to the general public that the Governing Board of Chino Valley Unified School District #51 will hold a Special Meeting on July 29, 2025, beginning at 4:45 p.m. Doors will be open to the public at 4:30 p.m. The meeting will be held at the Chino Valley Unified School District Governing Board Room, 650 East Center St., Chino Valley, AZ.

Special Meeting Agenda

(Members of the Governing Board will be present in person or by telephone conference call)

1. **Call to Order**
2. **Welcome**
3. **Pledge of Allegiance**
4. **Adoption of Agenda**
5. **Call to Public**
6. **Information and Discussion Items:** *(Matters about which the board may engage in discussion but will take no action during the meeting - Governing Board Policy Advisory No. BEDB, Agenda)*
7. **Business & Finance**
 - A. **FY 2025-26 Revision #1 District Expenditure Budget Approval;; Align CVUSD #51 Budget Factors With AZ. Auditor General and Az. Dept of Education School Finance**

8. **Executive Session:** *(The Board may vote to go into executive session which will not be open to the public for any item listed with an asterisk (*) on the agenda, for discussing A.R.S. §38-431.03. A.1 Personnel and §38-431.0. A.3 Legal Advice).*
9. **Adjourn**

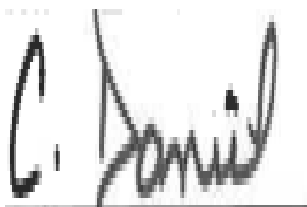
A handwritten signature in cursive script, reading "Beckey Massey", written in dark ink. The signature is fluid and extends to the right.

Beckey Massey
Administrative Assistant to the Board

Chino Valley Unified School District Board Agenda Item

Agenda Item: 7. A.
Date of Meeting: 07/29/2025
Agenda Item Description: 2026 EXPBUD Revision #1
Submitted By: John Livingston
Recommended By: John Livingston
Presented By: John Livingston
Confidential Item? No
Executive Session? No
For Board: Action, Discussion, Information

Superintendent's Approval:



Information:

2026 Budget Revision #1: There is a slight increase (approximately \$330,000) in allocations for 001 fund and 610 Capital fund, due to final legislative factors being incorporated into this budget worksheet. All relevant factors from Az Dept of Education, fund balance and student ADM estimates.

Action Requested:

Approve the 2025 -26 Revised Budget #1.

Fiscal Impact

Budget Code: 001
Source: 001
Amount: 19.2 mil
Fiscal Impact:
Budget sheets are attached.

Attachments

2026 EXPBUD

Budget Authorization:





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

Revised #1

Version

By the Governing Board

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

Proposed	June 16, 2025
Adopted	July 14, 2025
Revised	July 31, 2025

Date _____

District website link of posted budget chinovalleyschools.com

Cyndi Thomas	
Marcia Hilborn	
Annie Mortensen	
Inger Johnson	
Beverly Granillo	
Signed	Signed

The FY 2026 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 31, 2025
Date

Superintendent signature

Business Manager signature

Cindy Daniels
Superintendent name (typed name)

John Livingston
Business Manager name (typed name)

District contact employee:

Telephone: 530-457-8392 Email: jlivingston@chinovalleyschools.com

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2025		\$	<u>24,897,856</u>
2. Estimated revenues by source for fiscal year 2026 (excluding property taxes)			
Local	1000	\$	<u>59,687</u>
Intermediate	2000	\$	<u>1,569,871</u>
State	3000	\$	<u>16,889,743</u>
Federal	4000	\$	<u>2,451,789</u>
TOTAL		\$	<u>20,971,090</u>

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

	Prior FY 2025	Est. Budget FY 2026
Primary Tax Rate:	3.6400	3.5300
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	<u>Budgeted Expenditures</u>	<u>Budgeted Carryforward</u>	<u>Budget Limit</u>
1. Maintenance and Operation Fund (from pages 1, lines 30-31 and 7, line 10)	\$ 19,206,719	\$ 0	\$ 19,206,719
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	\$ 821,054	\$ 0	\$ 821,054
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 20])			\$ 2,272,660
4. Total aggregate school district budget limit (sum of lines 1 through 3)			\$ 22,300,433

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

1. Average salary of all teachers employed in FY 2026 (budget year)	\$ 59,486
2. Average salary of all teachers employed in FY 2025 (prior year)	\$ 56,974
3. Increase in average teacher salary from the prior year	\$ 2,512
4. Percentage increase	4%

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 2025	Budget FY 2026	
100 Regular Education											
1000 Instruction	1.	79.25	78.00	5,159,871	1,756,972	338,528	448,079	8,127	8,223,960	7,711,577	-6.2%
2000 Support Services											
2100 Students	2.	14.50	13.50	504,138	185,148	1,782	30,794	680	722,453	722,542	0.0%
2200 Instructional Staff	3.	8.50	7.00	301,218	96,694	18,119	5,608	3,150	424,789	424,789	0.0%
2300 General Administration	4.	3.00	3.00	235,608	113,334	139,664	4,094	80,204	702,552	572,904	-18.5%
2400 School Administration	5.	11.60	11.00	988,557	253,115	1,844	31,090	24,699	1,299,305	1,299,305	0.0%
2500 Central Services	6.	7.00	7.00	345,173	107,600	134,261	8,471	31,984	627,489	627,489	0.0%
2600 Operation & Maintenance of Plant	7.	21.00	20.00	829,657	335,907	451,657	663,383	0	2,338,496	2,280,604	-2.5%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.75	0.50	47,469	15,597	0	3,219	3,058	68,414	69,343	1.4%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	2,138	437	0	0	404	2,979	2,979	0.0%
620 School-Sponsored Athletics	11.	0.50	0.50	136,183	26,630	2,940	6,707	11,182	183,812	183,642	-0.1%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	4,236	0	0	4,236	4,236	0.0%
Regular Education Subtotal (lines 1-13)	14.	146.10	140.50	8,550,012	2,891,434	1,093,031	1,201,445	163,488	14,598,485	13,899,410	-4.8%
200 and 300 Special Education											
1000 Instruction	15.	37.50	35.00	1,429,490	520,619	294,634	14,143	2,601	2,257,487	2,261,487	0.2%
2000 Support Services											
2100 Students	16.	5.00	5.00	451,325	118,242	798,569	25,382	1,565	1,126,083	1,395,083	23.9%
2200 Instructional Staff	17.	3.00	3.00	242,536	70,564	1,914	1,575	0	316,589	316,589	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	1,890	0	1,890	1,890	0.0%
2500 Central Services	20.	0.00	0.00	909	188	192	0	0	1,289	1,289	0.0%
2600 Operation & Maintenance of Plant	21.	0.50	0.00	16,473	1,846	2,572	5,943		26,834	26,834	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.	46.00	43.00	2,140,733	711,459	1,097,881	48,933	4,166	3,730,172	4,003,172	7.3%
400 Pupil Transportation	25.	17.00	17.00	524,345	237,625	78,750	341,526		1,152,770	1,182,246	2.6%
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	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.70	1.70	104,907	16,984	0	0	0	117,154	121,891	4.0%
Budgeted expenditures (lines 14, and 24-29)	30.	210.80	202.20	11,319,997	3,857,502	2,269,662	1,591,904	167,654	19,598,581	19,206,719.00	-2.0%
Maintained for spending after FY 2026 (budgeted carryforward)	31.										
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	210.80	202.20	11,319,997	3,857,502	2,269,662	1,591,904	167,654	19,598,581	19,206,719	-2.0%

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	
3,335,583	3,605,326	1.
0		2.
0		3.
94,589	97,846	4.
0		5.
0		6.
0		7.
300,000	300,000	8.
3,730,172	4,003,172	9.

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

119,372	147,832	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 24
Staff-Pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	43,500
All Funds - Federal	6330	4,000

FY 2026 Performance Pay (A.R.S. Section 15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 69,343
(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)

Instructions		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
Expenditures								Prior FY 2025	Budget FY 2026	
1000 Instruction	1.	2,763,457	823,452					3,453,628	3,586,909	3.9%
2100 Support services - students	2.							0	0	0.0%
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 Oerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Budgeted expenditures (lines 1-8)	9.	2,763,457	823,452	0	0	0	0	3,453,628	3,586,909	3.9%
Maintained for spending after FY 2026 (budgeted carryforward)	10.									
Total budget limit expenditures (lines 10-11)	11.	2,763,457	823,452	0	0	0	0	3,453,628	3,586,909	3.9%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation	
FY 2025 Classroom Site Fund Budget Limit (from FY 2025 latest revised Budget, page 3, line 16)	12. 3,453,628
FY 2025 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13. 2,285,024
Unexpended Budget Balance (line 12 minus 13)	14. 1,168,604
Interest earned in the Classroom Site Fund in FY 2025	15. 91,251
FY 2026 Classroom Site Fund allocation, provided by ADE based on: \$842	16. 2,327,054
Adjustments to FY 2026 Classroom Site Fund Budget Limit (1)	17.
FY 2026 Classroom Site Fund Budget Limit (Sum of lines 12 through 17) (2)	18. 3,586,909

(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			Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription				Totals				
Expenditures		Rentals			Property (2)	Redemption of principal (3)	Interest (4)	All other object codes	Prior FY	Budget FY	% Increase/ Decrease	
		6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	2025	2026		
Unrestricted Capital Outlay Override (1)		1.							0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction		2.	63,251		45,247				227,716	108,498	-52.4%	
2000 Support Services												
2100, 2200 Students and Instructional Staff		3.	19,567	44,512	44,056				143,852	108,135	-24.8%	
2300, 2400, 2500, 2900 Administration		4.		31,257	33,449				111,399	64,706	-41.9%	
2600 Operation & Maintenance of Plant		5.		18,447	35,560				114,085	54,007	-52.7%	
2700 Student Transportation		6.		23,567	40,267				154,908	63,834	-58.8%	
3000 Operation of Noninstructional Services (5)		7.		1,504	44,578				47,163	46,082	-2.3%	
4000 Facilities Acquisition and Construction		8.			2,334				2,314	2,334	0.9%	
5000 Debt Service		9.				182,457	42,567		228,371	225,024	-1.5%	
Budgeted expenditures (lines 2-9)		10.	0	82,818	119,287	245,491	182,457	42,567	0	1,029,808	672,620	-34.7%
Maintained for spending after FY 2026 (budgeted carryforward)		11.										
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)		12.	0	82,818	119,287	245,491	182,457	42,567	0	1,029,808	672,620	-34.7%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$148,434.

- (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.

(2) Detail by object code:

Unrestricted Capital Outlay

6641 Library Books

\$ 21,351

6642 Textbooks

44,127

6643 Instructional Aids

24,781

673X Furniture and Equipment

74,568

673X Vehicles

142,784

673X Tech Hardware & Software

68,972

(3) Includes principal on Capital Equity Fund loans of , principal on leases of \$ 205,687 , and principal on bonds of .

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

(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)] \$ 48,751

(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.
- Rev. 5/25 Arizona Department of Education and Auditor General
- 7/29/2025 12:45 PM

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B))]

Instructions		Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways		
Expenditures		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.	1,029,808	672,620	0		0		650,000	850,000	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		650,000	850,000	4.
6655 Short-term Noninstructional Software Subscription	5.									5.
6710 Land and Improvements	6.	0		0		0		0		6.
6720 Buildings and Improvements	7.	0		0		0		0		7.
673X Furniture and Equipment	8.	94,712	74,568	0		0		0		8.
673X Vehicles	9.	132,452	142,784	0		0		0		9.
673X Technology Hardware & Software	10.	67,239	68,972	0		0		0		10.
6831, 6832, 6833 Redemption of Principal	11.	0		0		0		0		11.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	12.	0		0		0		0		12.
Total (lines 2-12)	13.	294,403	286,324	0	0	0	0	650,000	850,000	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	99,568	88,612	0				0		14.
New Construction	15.	0		0		0		0		15.
Other	16.	194,835	197,712	0		0		650,000	850,000	16.
Total (lines 14-16, must equal line 13)	17.	294,403	286,324	0	0	0	0	650,000	850,000	17.

(1) Lines 2-12 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2026 \$ 500,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line :

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
10.80	11.00	722,156	706,254
0.20	0.20	66,585	65,232
0.00	0.00	0	0
0.00	0.00	0	0
0.20	0.20	22,698	24,681
0.00	0.00	0	0
0.00	0.00	0	0
10.00	9.00	627,124	629,571
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.20	0.25	49,587	55,478
0.00	0.00	0	0
0.00	0.00	268,745	147,246
0.00	0.00	214,781	198,417
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
3.00	3.00	458,721	445,781
0.00	0.00	0	0
24.40	23.65	2,430,397	2,272,660
0.00		28,457	24,571
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
3.50		0	442,781
3.50	0.00	28,457	467,352
27.90	23.65	2,458,854	2,740,012

Prior FY	Budget FY
0	0
92,000	95,000
0	0
85,000	8,700
177,000	103,700

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	
0		1.
0	12,541	2.
0	0	3.
24,059	36,987	4.
1,298,039	1,369,824	5.
1,500	1,852	6.
126,737	2,950	7.
127,263	65,982	8.
283,473	224,571	9.
128,993	48,795	10.
22,673	19,568	11.
1,000	500	12.
0	0	13.
10,233	15,687	14.
5,124	6,201	15.
13,456	12,564	16.
234,564	224,157	17.
2,778	69,524	18.
86,757	66,587	19.
11,445	12,556	20.
43,000	44,552	21.
13,425	12,236	22.
395,847	332,698	23.
8,509	9,562	24.
0	0	25.
0	0	26.
0	0	27.
10,998	11	28.
0	11,000	29.
18,736,281	15,667,881	30.
0	0	31.
0	0	32.
55,749	99,874	33.
72,645	99,647	34.
0	0	1.
143,567	154,268	2.
0		3.
29,884		4.

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

District name	CHINO VALLEY UNIFIED SCH	County	YAVAPAI	CTD number	130251000
				Version	Revised #1
Calculation of FY 2026 General Budget Limit (A.R.S. §15-947.C)					
Instructions		A. Maintenance and Operation		B. Unrestricted Capital Outlay	
*1. FY 2026 Revenue Control Limit (RCL) (from BSA55 tab, page 3)		\$ 17,604,115	\$ 17,455,681	\$ 148,434	
*2. (a) FY 2026 District Additional Assistance (DAA) (from BSA55 tab, page 4)		\$ 1,228,942			
(b) DAA Adjustment (from BSA55 tab, page 4)		\$ 0			
(c) Total DAA (line 2.a plus 2.b)		\$ 1,228,942	850,000	378,942	
*3. FY 2026 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)					
(a) Maintenance and Operation					
(b) Unrestricted Capital Outlay					
(c) Special Program					
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)					
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do 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)			748,581		
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)					
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2024 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)					
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)					
* (f) FY 2025 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.e) (A.R.S. §15-920)			0		
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)					
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)					
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.					
(a) Prior Year Over Expenditures/Resolutions:					
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund					
(c) Increase for Energy and Water Savings Fund Transfer to M&O					
(d) Noncompliance Adjustment					
(e) ADM/Transportation Audit Adjustment					
(f) Other: FRPL and DAA ADDED			152,457		
10. Estimated Allocation of Additional Funding (Laws 2025, Ch. 233, §31)					
(a) State aid supplement					
(b) Onetime district additional assistance supplement					
(c) Onetime FRPL group B weight supplement					
11. FY 2026 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)			\$ 19,206,719		
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)				\$ 527,376	

* 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 2026 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2025 Unrestricted Capital Budget Limit (UCBL) (from FY 2025 latest revised Budget, page 8, line 12)	\$ 1,029,808
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 2025 Capital Expenditures (line 1 + 2)	\$ 1,029,808
4. Amount Budgeted in Fund 610 in FY 2025 (from FY 2025 latest revised Budget, page 4, line 10)	\$ 1,029,808
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 1,029,808
6. FY 2025 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 825,647
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 204,161
8. Interest Earned in Fund 610 in FY 2025	\$ 89,517
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 2026 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 527,376
12. FY 2026 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 821,054

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

Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)

Instructions English Language Learners Supplement			FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
			Prior FY	Budget FY							Prior FY 2025	Budget FY 2026	
Expenditures			Prior FY	Budget FY	6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2025	Budget FY 2026	Increase/ Decrease
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00									0	0	0.0%
2000 Support Services													
2100 Students	2.	0.00									0	0	0.0%
2200 Instructional Staff	3.	0.00									0	0	0.0%
2300 General Administration	4.	0.00									0	0	0.0%
2400 School Administration	5.	0.00									0	0	0.0%
2500 Central Services	6.	0.00									0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00									0	0	0.0%
2700 Student Transportation	8.	0.00									0	0	0.0%
2900 Other	9.	0.00									0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)			10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
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%

Summary of School District Revised Expenditure Budget

CTD number 130251000
Version Revised #1

I certify that the budget of Chino Valley USD #51 District, Yavapai County for fiscal year 2026 was officially revised by the Governing Board on, July 31, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting John Livingston at the District Office, telephone 520-457-8392 during normal business hours.

Instructions				President of the Governing Board	
1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
Attending	2024 ADM	2025 ADM	2026 ADM	1. Average salary of all teachers employed in FY 2026 (budget year)	59,486
	0.0000	0.0000	0.0000	2. Average salary of all teachers employed in FY 2025 (prior year)	56,974
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	2,512
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.6400	3.5300	4. Percentage increase	4%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000	Comments on average salary calculation (Optional):	
3. Budgeted expenditures and Budget Limits:		Budgeted Expenditures	Budgeted Carryforward		
			Budget Limit		
Maintenance & Operation Fund		19,206,719	0		
Classroom Site Fund		3,586,909	0		
Unrestricted Capital Outlay Fund		672,620	0		

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							
1000 Instruction	7,314,309	6,916,843	909,651	794,734	8,223,960	7,711,577	-6.2%
2000 Support Services							
2100 Students	689,286	689,286	33,167	33,256	722,453	722,542	0.0%
2200 Instructional Staff	397,912	397,912	26,877	26,877	424,789	424,789	0.0%
2300, 2400, 2500 Administration	2,043,387	2,043,387	585,959	456,311	2,629,346	2,499,698	-4.9%
2600 Oper./Maint. of Plant	1,198,456	1,165,564	1,140,040	1,115,040	2,338,496	2,280,604	-2.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	62,137	63,066	6,277	6,277	68,414	69,343	1.4%
610 School-Sponsored Cocurric. Activities	2,575	2,575	404	404	2,979	2,979	0.0%
620 School-Sponsored Athletics	162,813	162,813	20,999	20,829	183,812	183,642	-0.1%
630, 700, 800, 900 Other Programs	0	0	4,236	4,236	4,236	4,236	0.0%
Regular Education Subsection Subtotal	11,870,875	11,441,446	2,727,610	2,457,964	14,598,485	13,899,410	-4.8%
200 and 300 Special Education							
1000 Instruction	1,946,109	1,950,109	311,378	311,378	2,257,487	2,261,487	0.2%
2000 Support Services							
2100 Students	569,567	569,567	556,516	825,516	1,126,083	1,395,083	23.9%
2200 Instructional Staff	313,100	313,100	3,489	3,489	316,589	316,589	0.0%
2300, 2400, 2500 Administration	1,097	1,097	2,082	2,082	3,179	3,179	0.0%
2600 Oper./Maint. of Plant	18,319	18,319	8,515	8,515	26,834	26,834	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	2,848,192	2,852,192	881,980	1,150,980	3,730,172	4,003,172	7.3%
400 Pupil Transportation	732,770	761,970	420,000	420,276	1,152,770	1,182,246	2.6%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	117,154	121,891	0	0	117,154	121,891	4.0%
Budgeted Expenditures	15,568,991	15,177,499	4,029,590	4,029,220	19,598,581	19,206,719	-2.0%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	19,598,581	19,206,719	(391,862)	-2.0%
Instructional Improvement	177,000	103,700	(73,300)	-41.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,453,628	3,586,909	133,281	3.9%
Federal Projects	2,430,397	2,272,660	(157,737)	-6.5%
State Projects	28,457	467,352	438,895	1542.3%
Unrestricted Capital Outlay	1,029,808	672,620	(357,188)	-34.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	650,000	850,000	200,000	30.8%
Debt Service	0	0	0	0.0%
School Plant Fund	24,059	36,987	12,928	53.7%
Auxiliary Operations	127,263	65,982	(61,281)	-48.2%
Bond Building	0	0	0	0.0%
Food Service	1,298,039	1,369,824	71,785	5.5%
Other	20,438,638	17,137,241	(3,301,397)	-16.2%

CTD number	130251000
Version	Revised #1

Incomplete: Please complete the Certified and Classified sections of the Proposed Staffing Table below.

Incomplete: Please complete the Special Education section of the Proposed Staffing Table below.

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	3,335,583	3,605,326
Gifted Education	0	0
Remedial Education	0	0
ELL incremental Costs	94,589	97,846
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	300,000	300,000
TOTAL	3,730,172	4,003,172

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators			0	1 to
Teachers			0	1 to
Other			0	1 to
Subtotal	0	0	0	1 to
Classified --				
Managers, supervisors, directors			0	1 to
Teachers aides			0	1 to
Other			0	1 to
Subtotal	0	0	0	1 to
TOTAL	0	0	0	1 to
Special education --				
Teacher			0	1 to
Staff			0	1 to

FY 2026 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2026 Truth in Taxation Base Limit (from FY 2025 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2026 TNT Base Limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2026 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	0.0000
Adjustments for FY 2025 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2025 Total actual expenditures for programs above	\$		
b.	Sum of FY 2025 original budget amounts for programs above (from FY 2025 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2025 final budget for small school adjustment	\$		
b.	FY 2025 original budget for small school adjustment (from FY 2025 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2026 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	500,000	0.0017
13.	Amount to be levied in FY 2026 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		0.0000
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	500,000	
B.1.	Current assessed value	\$	291,297,232	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	0.0000	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	500,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	17.1646	(2)
(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.				
(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.				

