

District Name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Adopted
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 26, 2024
Adopted July 10, 2024
Revised _____
Date

[Signature]

[Signature]

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via

the School Finance Budget System on APPE's website by

July 12, 2024

Type the Date as MM/DD/YYYY

[Signature]

Superintendent signature

[Signature]

Business Manager signature

KARL UTTERLIARDT

Superintendent name (typed name)

CANDY ACUNA

Business Manager name (typed name)

District contact employee:

KARL UTTERLIARDT

Telephone:

(520) 384-2540

Email: UTTERLIARDT@COCHISESCHOOL.ORG

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024 \$ _____
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)
- | | | | |
|--------------|------|----|-------|
| Local | 1000 | \$ | _____ |
| Intermediate | 2000 | \$ | _____ |
| State | 3000 | \$ | _____ |
| Federal | 4000 | \$ | _____ |
| TOTAL | | \$ | 0 |

Please ensure District Contacts Tab is complete

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	5.1326	5.1039
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. §15-905.01)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 1,930,965	\$ 1,983,336
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 220,000	\$ 288,500
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20))	\$	\$ 46,901
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$	\$ 2,318,737

Average teacher salaries (A.R.S. §15-203.F)

1. Average salary of all teachers employed in FY 2025 (budget year) \$ 53,825
2. Average salary of all teachers employed in FY 2024 (prior year) \$ 61,011
3. Increase in average teacher salary from the prior year \$ (7,186)
4. Percentage increase -12%

Comments on average salary calculation (Optional): Replaced (2) full-time retiring teachers at different salaries; (1) full-time teacher going on FSI

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

District name Cochise Elementary School District No 26County COCHISEC/D number 020326000Version Adopted**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.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Ms.	Candy	Acuna	cacuna@cochiseschool.org	520-384-2540	2542
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Mrs.	Carolyn	Ricketts	virginiaarlee@yahoo.com	520-384-2540	
Mr.	Frank	Flanders	ffcontracting@yahoo.com	520-384-2540	
Mrs.	Gabriela	Rone		520-384-2540	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.cochiseschool.org

District name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000

Version Adopted

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 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	10.00	9.00	585,738	277,110	89,860	8,000	1,000	930,279	961,708	3.4%
2000 Support services											
2100 Students	2.	0.50	0.50	28,875	8,850		1,000		36,893	38,725	5.0%
2200 Instructional staff	3.	0.40	0.40	36,000	6,616	24,300	2,000		81,934	68,916	-15.9%
2300 General administration	4.	0.20	0.20	18,375	3,702	23,000			44,725	45,077	0.8%
2400 School administration	5.	0.50	0.50	64,436	26,107	5,000	1,500	1,500	97,324	98,543	1.3%
2500 Central services	6.	0.40	0.40	23,160	4,246	8,300	100	6,500	67,511	42,246	-37.4%
2600 Operation & maintenance of plant	7.	2.00	2.00	84,942	54,647	79,448	75,500	250	283,346	294,787	4.0%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of noninstructional services	9.	1.00	1.00	28,640	24,778	1,500			52,647	54,918	4.3%
610 School-sponsored cocurricular activities	10.	0.00							0	0	0.0%
620 School-sponsored athletics	11.	0.00							0	0	0.0%
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.	15.00	14.00	870,106	406,056	231,408	88,100	9,250	1,594,659	1,604,920	0.6%
200 and 300 Special education											
1000 Instruction	15.	2.00	2.00	25,286	12,418	1,300	500	250	60,838	39,754	-34.7%
2000 Support services											
2100 Students	16.	0.00				0			60,300	0	-100.0%
2200 Instructional staff	17.	1.00	1.00	55,770	9,316	85,670		300	79,185	151,056	90.8%
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.	3.00	3.00	81,056	21,734	86,970	500	550	200,323	190,810	-4.7%
400 Pupil transportation	25.	1.00	1.00	18,921	16,814	59,000	39,500	1,000	135,983	135,235	-0.6%
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	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	0.00							0	0	0.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	19.00	18.00	970,083	444,604	377,378	128,100	10,800	1,930,965	1,930,965	0.0%

The district has budgeted less in the M and O Fund than the General Budget Limit as calculated on page 7 of 8 by \$52,371.

District name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000

Version Adopted

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	
200,323	190,810	1.
0	0	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
0	0	8.
200,323	190,810	9.

10. IEP required pupil transportation costs coded within Program 400

0	0	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 11
Staff-Pupil 1 to 0

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	23,000
All funds - Federal	6330	125,656

FY 2025 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) \$ 54,918
(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 Cochise Elementary School District No 26County COCHISECTD number 020326000Version Adopted**Fund 010 (CSF)****Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)**

Expenditures		Salaries	Employee benefits	Purchased services	Supplies	Property	Debt service and miscellaneous	Totals		% Increase/Decrease	
		6100	6200	6300, 6400, 6500	6600	6700	6800	Prior FY 2024	Budget FY 2025		
1000 Instruction	1.	153,000	34,468	0	2,000			155,635	189,468	21.7%	1.
2100 Support services - students	2.							0	0	0.0%	2.
2200 Support services - instructional staff	3.			8,600				8,600	8,600	-0.8%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services Operations	6.							0	0	0.0%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	153,000	34,468	8,600	2,000	0	0	164,308	198,068	20.5%	9.

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$1.

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	169,802
FY 2024 Actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	97,619
Unexpended Budget Balance (line 10 minus 11)	12.	72,383
Interest earned in the Classroom Site Fund in FY 2024	13.	0
FY 2025 Classroom Site Fund allocation (provided by ADP, based on \$792)	14.	86,303
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	39,583
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	198,069

(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

District name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000

Version Adopted

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)	1.								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		47,000		3,000				36,000	50,000	38.9%
2000 Support services											
2100, 2200 Students and instructional staff	3.		3,000	6,100	24,500				31,600	33,600	6.3%
2300, 2400, 2500, 2900 Administration	4.			22,500	16,000				36,500	38,500	5.5%
2600 Operation & maintenance of plant	5.				27,000				27,000	27,000	0.0%
2700 Student transportation	6.				47,900				47,900	47,900	0.0%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.				6,000			5,000	8,000	11,000	37.5%
5000 Debt service	9.					10,000	2,000		11,000	12,000	9.1%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	50,000	28,600	124,400	10,000	2,000	5,000	198,000	220,000	11.1%

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 \$68,500.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

Enter the amount budgeted in UCO for food service (amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a))

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$2,000.00
6642 Textbooks	27,000
6643 Instructional Aids	21,000
673X Furniture and Equipment	10,500
673X Vehicles	2,000
673X Tech Hardware & Software	8,000

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

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

District name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000

Version Adopted

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

Expenditures		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	198,000	220,000	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.	2,000	5,000	0		0		0		4.
6710 Land and Improvements	5.	2,000	2,000	0		0		0		5.
6720 Buildings and Improvements	6.	4,000	4,000	0		0		0		6.
673X Furniture and Equipment	7.	34,500	10,500	0		0		0		7.
673X Vehicles	8.	49,900	2,000	0		0		0		8.
673X Technology Hardware & Software	9.	34,000	8,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	9,600	10,000	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Assurance Costs	11.	1,400	2,000	0		0		0		11.
Total (lines 2-11)	12.	137,400	43,500	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	137,400	43,500	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	137,400	43,500	0	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 2025 _____

District name Cochise Elementary School District No 26

County COCHISE

CTD number 020326000

Version	Adopted
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Special projects

(Other funds expenditures

Prior FY	Budget FY
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Federal projects LFE & expenditures

1. 100-139 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&C) purposes)
4. Instructional improvement programs (M&C) purposes)
5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	0	17,985	16,186
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
	0		2,266
0.00		0	
0.00		0	
0.00	0	91,307	28,449
0.00	0	109,292	46,901
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	0	57,599
0.00	0	757	57,599
0.00	0	757	575,990
0.00	0	110,049	622,891

Prior FY	Budget FY
4,642	4,438
0	
0	
0	
4,642	4,438

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 Contamination
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.	953	Small Schools Fund

0	1.
0	0 2.
0	0 3.
0	0 4.
50,000	50,500 5.
0	50 6.
0	0 7.
0	0 8.
2,000	1,800 9.
7,400	4,542 10.
0	0 11.
0	0 12.
0	0 13.
0	0 14.
0	0 15.
0	0 16.
0	0 17.
0	0 18.
0	0 19.
0	0 20.
0	0 21.
0	0 22.
0	0 23.
0	0 24.
0	0 25.
0	0 26.
0	0 27.
0	0 28.
0	0 29.
46,342	0 30.
0	0 31.
0	0 32.
0	0 33.
0	0 34.

0	0	1.
0	0	2.
0	0	3.
22,000	16,876	4.

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

(2) Indicate amount budgeted in Fund 500 for M&C purposes

District name Cochise Elementary School District No.

County COCHISE

CID number 0203256000

Version Adopted

Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
1. FY 2025 Revenue Control Limit (RCL) (from BS.A55 tab, page 3; includes FRPL and DAA onetime supplements)	\$	860,567	
2. FY 2025 District Additional Assistance (DAA) (from BS.A55 tab, page 4)	\$	\$1,704	
3. DAA Adjustment (from BS.A55 tab, page 4)	\$	0	
4. Total DAA (line 2 + plus 2.b)	\$	\$1,704	35,704
5. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-939 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 5)	\$	682,371	178,296
6. Maintenance and Operation			
7. Unrestricted Capital Outlay			
8. Special Program			
9. 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) (if to \$50,000 if no election is chosen for phase down, see Calculations page; calculation of small school adjustment phase down limit, line 6)		1,040,002	
10. Tuition revenue (A.R.S. §§15-823 and 15-824)			
11. Do not include full-day kindergarten or summer school tuition)			
12. Individuals and other private sources			
13. Other Arizona districts			
14. Out-of-State districts and other governments			
15. Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
16. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
17. State Assistance Authorized by County School Superintendent for Accommodation Schools (not to exceed amount on Calculations page; Calculation of M&O Fund Budget Balance Carry forward, line 15.e) (A.R.S. §15-974.B)			
18. Budget increase for			
19. Desegregation expenditures (A.R.S. §15-910.G-K)			
20. Budget Balance Carry forward (from Calculations page; Calculation of M&O Fund Budget Balance Carry forward, line 13) (A.R.S. §15-943.01)		260,965	
21. Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
22. Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
23. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
24. FY 2024 Performance pay unexpended budget carry forward (from Calculations page; Calculation of M&O Fund Budget Balance Carry forward, line 10.f) (A.R.S. §15-920)		0	
25. Excessive property tax assessed valuation judgments (A.R.S. §§42-6213 and 42-6214)			
26. Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-927)			
27. 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:			
28. Prior year over expenditures/resolutions:			
29. Decrease for transfer from M&O to Energy and Water Savings Fund			
30. Increase for Energy and Water Savings Fund transfer to M&O			
31. Noncompliance adjustment			
32. ADNET Transportation Audit Adjustment			
33. Other:			
34. Estimated Allocation of Additional Funding (2016 Prop 125 & Laws 2015, 1st S.S., Ch. 1, §6)			
35. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$	1,983,336	
36. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (no page 8, line 11)	\$		230,200

* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (LCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 231,696
2. Total LCBL adjustment for prior years as notified by ADE on BLDG75 report (For budget adoption, use zero.)	\$
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 – 2)	\$ 231,696
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 198,000
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 198,000
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 140,500
7. Unexpended budget balance in Fund 610 (line 5 minus 6). If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 57,500
8. Interest earned in Fund 610 in FY 2024	\$ 1,000
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.D)	\$ 0
10. Adjustment to LCBL for FY 2025 (A.R.S. Section 15-905.M) (include year(s) and descriptions, as applicable. (a) Prior year over expenditures resolutions:	\$
(b) ADME Transportation audit adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 230,300
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 288,500

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

District name

Cochise Elementary School District No 26

CTD number

020326000

Version

Adopted

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	1,205,000	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit	\$	1,205,000	

FY 2025 Budgeted Expenditures				Primary property tax rate related to 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)	\$	1,040,000	0.0308

Adjustments for FY 2024 Expenditures

8. Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center

a.	FY 2024 Total actual expenditures for programs above	\$	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 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 2024 final budget for small school adjustment	\$	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	1,040,000

c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)

10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	1,040,000
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11. Excess over Truth in Taxation Limit (1)

(Line 10 minus line 3. If negative, enter zero.)

\$	0
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12. Amount to be levied in FY 2025 for Adjacent Way

pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)

\$	0
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13. Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)

\$	0.0000
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Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	0
B.1.	Current assessed value	\$	33,820,437
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	356,2934 (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	1,205,000
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	356,2934 (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.