

District Name Window Rock Unified School District

County Apache

CTD number 010208000



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

Proposed

Version

By the Governing Board

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

Proposed 6/27/2024
Adopted _____
Revised _____
Date

Signed _____ Signed _____

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 28, 2024.
Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Dr. Shannon Goodsell
Superintendent name (typed name)

Becky L Tinney
Business Manager name (typed name)

District contact employee: Becky L Tinney

Telephone: (928) 729-6711 Email: btinney@wrschool.net

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	\$	_____	134,500	
Intermediate	2000	\$	_____	625,600	
State	3000	\$	_____	12,526,083	
Federal	4000	\$	_____	32,062,664	
TOTAL		\$	_____	45,348,847	

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:	_____	_____
Secondary Tax Rates:		
M&O Override	_____	_____
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	_____	_____
CTED	_____	_____
Desegregation	_____	_____
Total Secondary Tax Rate	_____	_____

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)	\$ 21,976,373	\$ 21,976,373
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 4,922,890	\$ 4,922,890
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)	\$ 3,476,536	\$ 3,476,536
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 30,375,799	\$ 30,375,799

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 63,527
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 62,281
3. Increase in average teacher salary from the prior year	\$ 1,246
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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

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District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Shannon	Goodsell	sgoodsell@wrschool.et	928-729-6706	
Executive Assistant to Superintendent		Benita	Jay	bjay@wrschool.net	928-729-6706	
Chief Financial Officer				n/a		
Business Manager 1		Becky	Tinney	btinney@wrschool.net	928-729-6711	
Business Manager 2				n/a		
Business Consultant		Anna-Marie	Perry	amperry@wrschool.net	602-527-0799	
School District Employee Report (SDER) Coordinator		Elissa	James	ejames@wrschool.net	928-729-6718	
SPED Data Reporting Coordinator		Aurelia	Dale	adale@wrschool.net	928-729-6830	
AzEDS/ADM Data Coordinator		Aurelia	Dale	adale@wrschool.net	928-729-6830	
Transportation Data Reporting Coordinator		Marjorie	Nez	marjorien@wrschool.net	928-729-6743	
CTE Coordinator		Tyrell	Harvey	tyrellh@wrschool.net	928-729-7025	
Poverty Coordinator		Theresa	Benally	tbenally@wrschool.net	928-729-6822	
Assessments Coordinator		Elvira	Silago	elvira@wrschool.net	928-729-6750	
Curriculum Coordinator		Theresa	Buchanan	tbuchanan@wrschool.net	928-729-6823	
Information Technology (IT) Director		Sheldon	Yazzie	sheldony@wrschool.net	928-729-6724	
Bookstore Manager		n/a		n/a		
Governing Board Member		Yvonne	Kee-Billison	yvonnekb@wrschool.net	928-729-6706	
Governing Board Member		Patrick	Lynch	plynch@wrschool.net	928-729-6706	
Governing Board Member	Dr.	Shayla	Yellowhair	syellowhair@wrschool.net	928-729-6706	
Governing Board Member	Dr.	Jacquelyne	Wauneka	jwauneka@wrschool.net	928-729-6706	
Governing Board Member		Stephanie	Calabaza	scalabaza@wrschool.net	928-729-6706	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

N/A

District's website home page address

www.wrschool.net

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.	88.00	6,800,000	2,000,000		384,497		9,300,000	9,184,497	-1.2%	
2000 Support services											
2100 Students	2.	22.93	735,000	300,000				735,000	1,035,000	40.8%	
2200 Instructional staff	3.	7.75	225,000	100,000				380,000	325,000	-14.5%	
2300 General administration	4.	2.00	250,000	80,000	50,000			390,000	380,000	-2.6%	
2400 School administration	5.	10.00	710,000	230,000				940,000	940,000	0.0%	
2500 Central services	6.	6.00	550,000	175,000			3,000	682,000	728,000	6.7%	
2600 Operation & maintenance of plant	7.	1.00	1,200,000	430,000	63,542	2,752,013		4,137,515	4,445,555	7.4%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of noninstructional services	9.	0.00						0	0	0.0%	
610 School-sponsored cocurricular activities	10.	0.00						17,000	0	-100.0%	
620 School-sponsored athletics	11.	0.00					165,000	500,100	165,000	-67.0%	
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.	137.68	0.00	10,470,000	3,315,000	113,542	3,136,510	168,000	17,081,615	17,203,052	0.7%
200 and 300 Special education											
1000 Instruction	15.	24.60	1,218,718	455,000				1,663,718	1,673,718	0.6%	
2000 Support services											
2100 Students	16.	6.00	300,000	95,000	550,000			945,000	945,000	0.0%	
2200 Instructional staff	17.	1.00	76,000	35,000	35,000			146,000	146,000	0.0%	
2300 General administration	18.	0.00						0	0	0.0%	
2400 School administration	19.	1.00	92,652	26,222				118,874	118,874	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.	32.60	0.00	1,687,370	611,222	585,000	0	0	2,873,592	2,883,592	0.3%
400 Pupil transportation	25.	23.00	850,000	300,000	200,000	450,000		3,005,687	1,800,000	-40.1%	
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	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%	
550 K-3 Reading program	29.	1.00	70,000	19,729				108,773	89,729	-17.5%	
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	194.28	0.00	13,077,370	4,245,951	898,542	3,586,510	168,000	23,069,667	21,976,373	-4.7%

The district has budgeted an amount in the M and 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	2,660,592	2,660,592	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)	213,000	223,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	2,873,592	2,883,592	9.
10. IEP required pupil transportation costs coded within Program 400	0		10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
 Staff-Pupil 1 to 15

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>45500</u>
All funds - Federal	<i>6330</i>	<u>3,500</u>

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) _____
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	938,469	250,000					1,454,319	1,188,469	-18.3%
2100 Support services - students	2.	112,000	24,700					137,240	136,700	-0.4%
2200 Support services - instructional staff	3.	112,000	19,000					89,045	131,000	47.1%
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	
Total Expenditures (lines 1-8)	9.	1,162,469	293,700	0	0	0	0	1,680,604	1,456,169	-13.4%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	1,680,604
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1502757
Unexpended Budget Balance (line 10 minus 11)	12.	177,847
Interest earned in the Classroom Site Fund in FY 2024	13.	7610
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	1270712
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1456169

(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	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)								500,000	0	-100.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction				1,122,890				1,358,941	1,122,890	-17.4%
2000 Support services										
2100, 2200 Students and instructional staff				500,000				500,000	500,000	0.0%
2300, 2400, 2500, 2900 Administration				1,000,000				500,000	1,000,000	100.0%
2600 Operation & maintenance of plant				1,569,421				500,000	1,569,421	213.9%
2700 Student transportation				500,000				500,000	500,000	0.0%
3000 Operation of noninstructional services (5)				0				0	0	0.0%
4000 Facilities acquisition and construction								210,653	0	-100.0%
5000 Debt service					210,653	19,926		0	230,579	
Total unrestricted capital outlay fund (lines 2-9)	0	0	0	4,692,311	210,653	19,926	0	3,569,594	4,922,890	37.9%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	
6643 Instructional Aids	
673X Furniture and Equipment	1,122,890
673X Vehicles	175,000
673X Tech Hardware & Software	

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of \$ 210,653 , principal on leases of _____ , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ 19,926 , interest on leases of _____ , and interest on bonds of \$ - .

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

Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	3,569,594	4,922,890	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	539,347	3,394,421	0		0		0		6.
673X Furniture and Equipment	7.	1,358,941	1,122,890	0		0		0		7.
673X Vehicles	8.	710,653	175,000	0		0		0		8.
673X Technology Hardware & Software	9.	960,653	0	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0	230,579	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	3,569,594	4,922,890	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	539,347	3,394,421	0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	3,030,247	1,528,469	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	3,569,594	4,922,890	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 _____

Special projects

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)

Table with 4 columns: FTE (Prior FY, Budget FY), Total all functions (Prior FY, Budget FY). Rows correspond to project lines 1-33.

Summary table for Instructional Improvement Fund Expenditures (020) with columns: Prior FY, Budget FY. Rows 1-5.

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__

Table with 3 columns: Prior FY, Budget FY, and a numbered column (1-34). Rows correspond to project lines 1-34.

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

**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 BSA55 tab, page 3)	\$ 15,020,458	\$ 15,020,458	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 987,887		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 987,887		987,887
*3. FY 2025 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			500,000
(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)		6,845,065	
(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 2023 (A.R.S. Section 15-910.N, 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 2024 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	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund transfer to M&O			
(d) Noncompliance adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		110,850	
11. 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)		\$ 21,976,373	
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)			\$ 1,487,887

* 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 (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 3,569,594
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 2024 Capital expenditures (line 1 + 2)	\$ 3,569,594
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 3,569,594
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 3,569,594
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 136,095
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 3,433,499
8. Interest earned in Fund 610 in FY 2024	\$ 1,504
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$
_____	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other: _____	\$
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 1,487,887
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 4,922,890

(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 2024	Budget FY 2025	
	Expenditures										
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%

I certify that the budget of Window Rock Unified School District, Apache County for fiscal year 2025 was officially proposed by the Governing Board on, June 27, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Becky L. Tinney at the District Office, telephone 928-729-6711 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	63,527
Attending	1,630.2322	1,604.4399	1,604.4399	2. Average salary of all teachers employed in FY 2024 (prior year)	62,281
2. Tax Rates:			Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			0.0000	0.0000	4. Percentage increase
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			3.9594	0.0000	2%
3. Budgeted expenditures and budget limits:		Budgeted Expenditures		Budget Limit	
Maintenance & Operation Fund		21,976,373		21,976,373	
Classroom Site Fund		1,456,169		1,456,169	
Unrestricted Capital Outlay Fund		4,922,890		4,922,890	
Comments on average salary calculation (Optional):					

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	8,800,000	8,800,000	500,000	384,497	9,300,000	9,184,497	-1.2%
2000 Support services							
2100 Students	735,000	1,035,000	0	0	735,000	1,035,000	40.8%
2200 Instructional staff	320,000	325,000	60,000	0	380,000	325,000	-14.5%
2300, 2400, 2500 Administration	1,924,000	1,995,000	88,000	53,000	2,012,000	2,048,000	1.8%
2600 Oper./Maint. of plant	1,115,000	1,630,000	3,022,515	2,815,555	4,137,515	4,445,555	7.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	17,000	0	0	0	17,000	0	-100.0%
620 School-sponsored athletics	375,000	0	125,100	165,000	500,100	165,000	-67.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	13,286,000	13,785,000	3,795,615	3,418,052	17,081,615	17,203,052	0.7%
200 and 300 Special education							
1000 Instruction	1,663,718	1,673,718	0	0	1,663,718	1,673,718	0.6%
2000 Support services							
2100 Students	395,000	395,000	550,000	550,000	945,000	945,000	0.0%
2200 Instructional staff	111,000	111,000	35,000	35,000	146,000	146,000	0.0%
2300, 2400, 2500 Administration	118,874	118,874	0	0	118,874	118,874	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	2,288,592	2,298,592	585,000	585,000	2,873,592	2,883,592	0.3%
400 Pupil transportation	2,055,687	1,150,000	950,000	650,000	3,005,687	1,800,000	-40.1%
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	108,773	89,729	0	0	108,773	89,729	-17.5%
Total Expenditures	17,739,052	17,323,321	5,330,615	4,653,052	23,069,667	21,976,373	-4.7%

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

CTD number 010208000

Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	23,069,667	21,976,373	(1,093,294)	-4.7%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,680,604	1,456,169	(224,435)	-13.4%
Federal Projects	30,567,664	19,976,536	(10,591,128)	-34.6%
State Projects	11,488	3,011,617	3,000,129	26115.3%
Unrestricted Capital Outlay	3,569,594	4,922,890	1,353,296	37.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	1,495,000	1,495,000	0	0.0%
Other	4,489,217	4,489,217	0	0.0%

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	2,660,592	2,660,592
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	213,000	223,000
TOTAL	2,873,592	2,883,592

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		9	9	1 to 178.3
Teachers		94	94	1 to 17.1
Other		6	6	1 to 267.4
Subtotal	0	109	109	1 to 14.7
Classified --				
Managers, supervisors, directors		10	10	1 to 160.4
Teachers aides		12	12	1 to 133.7
Other			0	1 to
Subtotal	0	22	22	1 to 72.9
TOTAL	0	131	131	1 to 12.2
Special education --				
Teacher		11	11	1 to 16.8
Staff		4	4	1 to 46.3

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds														
	General			Capital Projects			Special Revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds	
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant						Other special revenue
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. FY 2023 final ending fund balance	292,667	952,856	0	0	0	0	945,390	164,525	(4,059,294)	4,096,070	(229,576)	0	0	0	2,162,638
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. FY 2024 activity, year-to-date and estimated through June 30															
(a) FY 2024 revenues and other financing sources	17,536,488	1,704,017	0	0	0	0	294,300	1,557,177	5,858,960	2,239,326	2,046	0	0	0	29,192,314
(b) FY 2024 expenditures and other financing uses	16,489,953	136,095	0	0	0	0	0	1,502,757	2,046,238	1,906,343	0	0	0	0	22,081,386
3. Estimated FY 2024 ending fund balance	1,339,202	2,520,778	0	0	0	0	1,239,690	218,945	(246,572)	4,429,053	(227,530)	0	0	0	9,273,566
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	218,945	0	0	0	0	0	0	218,945
(e) Unassigned	1,339,202	2,520,778	0	0	0	0	1,239,690	0	0	4,429,053	0	0	0	0	9,528,723
(f) Total (amount must agree to line 3 above)	1,339,202	2,520,778	0	0	0	0	1,239,690	218,945	0	4,429,053	0	0	0	0	9,747,668
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2025	0	2,400,000	0	0	0	0	1,239,690	218,945	(246,572)	0	0	0	0	0	3,612,063
(d) Maintained for spending after FY 2025	1,339,202	120,778	0	0	0	0	0	0	0	4,429,053	0	0	0	0	5,889,033
(e) Total (amount must agree to line 3 above)	1,339,202	2,520,778	0	0	0	0	1,239,690	218,945	(246,572)	4,429,053	0	0	0	0	9,501,096

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	21,976,373	4,922,890	1,456,169
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	16,500	3,400,000	1,300,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	21,959,873	1,522,890	156,169

C. Comments (optional)

N/A