



FY 2023  
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 2023 was

Proposed June 20, 2022  
Adopted July 13, 2022  
Revised \_\_\_\_\_  
Date

*[Handwritten Signatures]*  
SIGNED

*[Handwritten Signature]*  
SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 14, 2022

Type the Date as MM/DD/YYYY

*[Handwritten Signature]*  
Superintendent Signature

*[Handwritten Signature]*  
Business Manager Signature

Gregory A. Wyman  
Superintendent Name (Typed Name)

Julie A. Cook  
Business Manager Name (Typed Name)

District Contact Employee: Julie A. Cook

Telephone: (480) 987-5302 Email: jcook@jocombs.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$	<u>41,251,259</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)			
Local	1000	\$	<u>10,410,748</u>
Intermediate	2000	\$	<u>1,164,397</u>
State	3000	\$	<u>21,447,070</u>
Federal	4000	\$	<u>11,099,952</u>
TOTAL		\$	<u>44,122,167</u>

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	<u>3.7123</u>	<u>3.8119</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.4770</u>	<u>1.3601</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.4770</u>	<u>1.3601</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>31,404,576</u>	\$ <u>31,404,576</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>2,288,357</u>	\$ <u>2,288,357</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>15,330,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>49,022,933</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>59,660</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>50,784</u>
3. Increase in average teacher salary from the prior year	\$ <u>8,876</u>
4. Percentage increase	<u>17%</u>

Comments on average salary calculation (Optional):

DISTRICT NAME J. O. Combs Unified School District 44

COUNTY Pinal

CTD NUMBER 110244000

VERSION 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
Dr.	Gregory	Wyman	gwyman@jocombs.org	480-987-5300	
Ms.	Deanna	Acosta	dacosta@jocombs.org	480-987-5300	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Mrs.	Julie	Cook	jcook@jocombs.org	480-987-5302	
Ms.	Candice	Wahlstrom	cwahlstrom@jocombs.org	480-987-5305	
Dr.	Shari	Dukes	sdukes@jocombs.org	480-987-5315	
Mrs.	Deanna	Craine	dcraine@jocombs.org	480-987-5303	1026
Mrs.	Joan	Gengnagel	jgengnagel@jocombs.org	480-987-5309	1060
Mr.	John	Scrogam	jscrogam@jocombs.org	480-987-5300	7717
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Denise	Dunwoody	ddunwoody@jocombs.org	480-987-5319	
Mr.	Tim	Fountain	tfountain@jocombs.org	480-987-5308	
Mr.	Craig	Rudko	crudko@jocombs.org	480-987-5313	
Ms.	Monica	Kelly	mkelly@jocombs.org	480-882-3540	
Mrs.	Shelly	Hargis	shargis@jocombs.org	480-987-5300	
Mr.	Bob	D'Elena	bdelena@jocombs.org	480-987-5300	
Ms.	Lisa	Carr	lcarr@jocombs.org	480-987-5300	
Mr.	Steven	Ray	sray@jocombs.org	480-987-5300	
Mr.	Chad	McLeod	cmcleod@jocombs.org	480-987-5300	

SELECT from Dropdown

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

Edupoint (Synergy)

Infinite Visions

2021.4.26

InTouch Receipting Software

www.jocombs.org

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 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	215.00	146.60	7,911,057	2,359,471	75,222	105,909	5,268	9,759,427	10,456,927	7.1%	1.
2000 Support Services												
2100 Students	2.	19.00	24.10	993,639	301,091	4,236	10,190	131	1,227,380	1,309,287	6.7%	2.
2200 Instructional Staff	3.	10.00	10.58	566,982	170,095	45,131		500	707,996	782,708	10.6%	3.
2300 General Administration	4.	3.00	3.00	367,737	110,321	67,188	7,250	33,678	561,429	586,174	4.4%	4.
2400 School Administration	5.	23.00	19.50	1,305,634	400,690	3,000	12,249	2,050	1,599,798	1,723,623	7.7%	5.
2500 Central Services	6.	26.00	19.00	1,023,935	337,898	187,657	15,592	8,102	1,427,907	1,573,184	10.2%	6.
2600 Operation & Maintenance of Plant	7.	43.00	50.75	1,538,560	479,568	1,709,388	1,062,807	1,874	4,749,476	4,792,197	0.9%	7.
2900 Other	8.	0.00	0.00	0	0				0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	1.00	1.00	43,168	32,950				84,162	76,118	-9.6%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	61,868	12,992				68,762	74,860	8.9%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	208,779	43,844	5,300	10,000	20,593	257,497	288,516	12.0%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	8,380	6,620		15,000	15,000	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	3,021	635				3,540	3,656	3.3%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	340.00	274.53	14,024,380	4,249,555	2,105,502	1,230,617	72,196	20,462,374	21,682,250	6.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	80.00	97.56	2,701,286	822,527	1,152,798	5,097	850	4,445,301	4,682,558	5.3%	15.
2000 Support Services												
2100 Students	16.	11.00	28.44	1,415,951	485,154	631,217	125		2,431,106	2,532,447	4.2%	16.
2200 Instructional Staff	17.	0.00	0.00	2,180	436				1,800	2,616	45.3%	17.
2300 General Administration	18.	0.00	0.00	0	0			10,000	10,000	10,000	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0				0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	500			500	500	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0				0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0				0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0				0	0	0.0%	23.
Subtotal (lines 15-23)	24.	91.00	126.00	4,119,417	1,308,117	1,784,515	5,222	10,850	6,888,707	7,228,121	4.9%	24.
400 Pupil Transportation	25.	45.00	47.45	1,226,306	367,891	236,400	436,884	500	2,171,356	2,267,981	4.4%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	1.00	2,300	487				2,940	2,787	-5.2%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	2.50	2.67	167,998	55,439				192,886	223,437	15.8%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	478.50	451.65	19,540,401	5,981,489	4,126,417	1,672,723	83,546	29,718,263	31,404,576	5.7%	30.

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

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	6,259,070	6,598,484	1.
2. Gifted Education	4,974	4,974	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	194,706	194,706	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	96,583	96,583	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	333,374	333,374	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,888,707	7,228,121	9.
10. IEP required pupil transportation costs coded within Program 400	561,612	580,533	10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25  
 Staff-Pupil 1 to 13

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	227.00	244.16
Number of FTE - Certified Purchased Services Personnel		11.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	32645
All Funds - Federal	6330	

**FY 2023 Performance Pay (A.R.S. §15-920)**

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

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

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 40,400  
 (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 2022	Budget FY 2023	
1000 Instruction	1.	3,576,538	1,296,599	10,000	410,441			4,811,941	5,293,578	10.0%
2100 Support Services - Students	2.	54,233	34,910					56,868	89,143	56.8%
2200 Support Services - Instructional Staff	3.	201,472	185,995	1,793	896			295,687	390,156	31.9%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	3,832,243	1,517,504	11,793	411,337	0	0	5,164,496	5,772,877	11.8%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	5,164,496
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2923540
Unexpended Budget Balance (line 10 minus 11)	12.	2,240,956
Interest Earned in the Classroom Site Fund in FY 2022	13.	8841
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	3523080
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	5772877

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

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

**FUND 610 (UCO)**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.		275,181	368,297				646,183	643,478	-0.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		2,000	72,200				74,200	74,200	0.0%
2300, 2400, 2500, 2900 Administration	4.			801,624			31	1,149,240	801,655	-30.2%
2600 Operation & Maintenance of Plant	5.			160,000			3,400	163,400	163,400	0.0%
2700 Student Transportation	6.			330,776				383,150	330,776	-13.7%
3000 Operation of Noninstructional Services (5)	7.			74,848				75,848	74,848	-1.3%
4000 Facilities Acquisition and Construction	8.			25,000			175,000	200,000	200,000	0.0%
5000 Debt Service	9.							0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	277,181	1,832,745	0	0	178,431	2,692,021	2,288,357	-15.0%

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

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,000
6642 Textbooks	208,159
6643 Instructional Aids	117,022
673X Furniture and Equipment	602,480
673X Vehicles	330,776
673X Tech Hardware & Software	827,024

(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)]

\$ 74,848

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

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \_\_\_\_\_, and principal on bonds of \_\_\_\_\_.

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	2,692,021	2,288,357	2,186,362	1,830,989	0		559,769	559,769	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	175,000	100,000	671,171	325,000	0		0		4.
6710 Land and Improvements	5.	0	100,000	0		0		504,198	504,198	5.
6720 Buildings and Improvements	6.	0	200,000	500,000	305,989	0		0		6.
673X Furniture and Equipment	7.	820,549	602,480	326,681	300,000	0		0		7.
673X Vehicles	8.	422,000	330,776	0		0		0		8.
673X Technology Hardware & Software	9.	993,859	827,024	36,044	900,000	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		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.	2,411,408	2,160,280	1,533,896	1,830,989	0	0	504,198	504,198	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	700,000	1,344,918	900,000			504,198	504,198	13.
New Construction	14.	0		0		0		0		14.
Other	15.	2,411,408	1,460,280	188,978	930,989	0		0		15.
Total (lines 13-15, must equal line 12)	16.	2,411,408	2,160,280	1,533,896	1,830,989	0	0	504,198	504,198	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 2023 \_\_\_\_\_

**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. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

**STATE PROJECTS FTE & EXPENDITURES**

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

**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
0.00		1,100,000	1,100,000
0.00		325,000	350,000
0.00		150,000	150,000
0.00		0	0
0.00		75,000	75,000
0.00		0	0
0.00		0	0
0.00		1,100,000	1,100,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		125,000	125,000
0.00		30,000	30,000
0.00		1,700,000	1,700,000
0.00		200,000	200,000
0.00		0	0
0.00		11,500,000	10,500,000
0.00	0.00	16,305,000	15,330,000
0.00		40,000	40,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		3,327	3,327
0.00		17,000	17,000
0.00		30,000	30,000
0.00		0	0
0.00		550,000	550,000
0.00	0.00	640,327	640,327
0.00	0.00	16,945,327	15,970,327

	Prior FY	Budget FY
1.	335,000	335,000
2.	0	0
3.	315,000	315,000
4.	0	0
5.	650,000	650,000

**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	
	67,935	71,666
	0	0
	200,000	200,000
	2,150,000	2,350,000
	800,000	800,000
	750,000	900,000
	750,000	750,000
	400,000	400,000
	2,500,000	2,500,000
	10,000	10,000
	30,000	30,000
	0	0
	75,000	75,000
	40,000	40,000
	5,000	5,000
	1,600,000	1,600,000
	700,000	700,000
	0	0
	300,000	300,000
	25,000	25,000
	10,000	10,000
	2,000,000	2,000,000
	35,000	35,000
	0	0
	0	0
	0	0
	800,000	850,000
	0	0
	9,000,000	9,000,000
	4,124,369	4,347,119
	0	0
	500,000	500,000
	3,500,000	4,500,000

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



CALCULATION OF FY 2023 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 30,180,425	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,365,141	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2. a plus 2. b)	\$ 2,365,141	1,615,141

\*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)

(a) Maintenance and Operation		
(b) Unrestricted Capital Outlay		
(c) Special Program		

\*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)

*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)		
Local (Do not include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
State		

(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)

\*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)

\*7. Increase Authorized by County School Superintendent for Accommodation Schools

[not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)

8. Budget Increase for:

* (a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	

\* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)

(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		

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

\* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)

(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)	0	
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\* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)

\*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.

(a) Prior Year Over Expenditures/Resolutions:

(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
(c) Increase for Energy and Water Savings Fund Transfer to M&O	(816,605)	
(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)	285,417	

11. FY 2023 General Budget Limit (column A, lines 1 through 10)

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

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

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

\$	31,404,576	\$ 1,615,141
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\* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT  
(A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ 2,687,322
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ (4,699)
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 2,682,623
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 2,692,021
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 2,682,623
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,009,407
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 673,216
8. Interest Earned in Fund 610 in FY 2022	\$
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-574I.F)	\$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ 1,615,141
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 1,615,141
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 2,288,357

(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 2022	Budget FY 2023	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.00	51,689	19,977					67,935	71,666	5.5%
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	1.00	0.00	51,689	19,977	0	0	0	67,935	71,666	5.5%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2023 was officially adopted by the Governing Board on July 13, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_.

*[Signature]*  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>
2021 ADM	2022 ADM	2023 ADM	
4,014,9590	4,222,0240	4,222,0240	
<b>Attending</b>		<b>Est. Budget FY</b>	
		3,7123	3,8119

**2. Tax Rates:**  
**Primary Rate** (equalization formula funding and budget add-ons not required to be in secondary rate) \_\_\_\_\_  
**Secondary Rate** (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) \_\_\_\_\_

<b>3. Budgeted Expenditures and Budget Limits:</b>	
<b>Budgeted Expenditures</b>	<b>Budget Limit</b>
31,404,576	31,404,576
5,772,877	5,772,877
2,288,357	2,288,357

Maintenance & Operation Fund \_\_\_\_\_  
 Classroom Site Fund \_\_\_\_\_  
 Unrestricted Capital Outlay Fund \_\_\_\_\_

- 4. Average Teacher Salaries (A.R.S. §15-903.E)**
- Average salary of all teachers employed in FY 2023 (budget year) 59,660
  - Average salary of all teachers employed in FY 2022 (prior year) 50,784
  - Increase in average teacher salary from the prior year 8,876
  - Percentage increase 17%

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		
100 Regular Education	9,471,994	10,270,528	287,433		9,759,427	7.1%
1000 Instruction						
2000 Support Services	1,210,306	1,294,730	17,074		1,309,287	6.7%
2100 Students	652,553	737,077	55,443		707,996	10.6%
2200 Instructional Staff	3,247,743	3,546,215	341,391		3,882,981	8.2%
2300, 2400, 2500 Administration	1,881,741	2,018,128	2,867,735		4,749,476	0.9%
2600 Oper./Maint. of Plant	0	0	0	0	0	0.0%
2900 Other	84,162	76,118	0	0	84,162	-9.6%
3000 Oper. of Noninstructional Services	68,762	74,860	0	0	68,762	8.9%
610 School-Sponsored Coocurr. Activities	231,582	252,623	25,915		257,497	12.0%
620 School-Sponsored Athletics	3,540	3,656	15,000		18,540	0.6%
630, 700, 800, 900 Other Programs	16,852,383	18,273,935	3,609,991		20,462,374	6.0%
Regular Education Subsection Subtotal	3,286,539	3,523,813	1,158,762		4,445,301	5.3%
200 and 300 Special Education						
1000 Instruction	1,799,788	1,901,105	631,318		2,431,106	4.2%
2000 Support Services	1,800	2,616	0	0	1,800	45.3%
2100 Students	0	0	10,500		10,500	0.0%
2200 Instructional Staff	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	5,088,127	5,427,534	1,800,580		6,888,707	4.9%
400 Pupil Transportation	1,469,946	1,594,197	701,410		2,171,356	4.4%
510 Desegregation	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	2,940	2,787	0	0	2,940	-5.2%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0.0%
550 K-3 Reading Program	192,886	223,437	0	0	192,886	15.8%
<b>TOTAL EXPENDITURES</b>	<b>23,606,282</b>	<b>25,521,890</b>	<b>6,111,981</b>		<b>29,718,263</b>	<b>5.7%</b>

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY	\$ Increase/(Decrease) from Prior FY	
Maintenance & Operation	29,718,263	31,404,576	1,686,313	5.7%
Instructional Improvement	650,000	650,000	0	0.0%
English Language Learner	67,935	71,666	3,731	5.5%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,164,496	5,772,877	608,381	11.8%
Federal Projects	16,305,000	15,330,000	(975,000)	-6.0%
State Projects	640,327	640,327	0	0.0%
Unrestricted Capital Outlay	2,692,021	2,288,357	(403,664)	-15.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	559,769	559,769	0	0.0%
Debt Service	4,124,369	4,347,119	222,750	5.4%
School Plant Fund	200,000	200,000	0	0.0%
Auxiliary Operations	750,000	750,000	0	0.0%
Bond Building	2,186,362	1,830,989	(355,373)	-16.3%
Food Service	2,150,000	2,350,000	200,000	9.3%
Other	23,080,000	24,280,000	1,200,000	5.2%

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	6,259,070	6,598,484
Gifted Education	4,974	4,974
Remedial Education	0	0
ELL Incremental Costs	194,706	194,706
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	96,583	96,583
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	333,374	333,374
TOTAL	6,888,707	7,228,121

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		15	15	1 to 281.5
Teachers		222	222	1 to 19.0
Other		43	43	1 to 98.2
Subtotal	0	280	280	1 to 15.1
Classified --				
Managers, Supervisors, Directors		8	8	1 to 527.8
Teachers Aides		73	73	1 to 57.8
Other		213	213	1 to 19.8
Subtotal	0	294	294	1 to 14.4
TOTAL	0	574	574	1 to 7.4
Special Education --				
Teacher		23	23	1 to 25.0
Staff		79	79	1 to 13.0