



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 30, 2022

Adopted July 13, 2022

Revised

Date

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via  
the Common Logon on ADE's website by July 13, 2022

Type the Date as MM/DD/YYYY

Superintendent Signature

Martin Bassett

Superintendent Name (Typed Name)

Business Manager Signature

Shannon Adams

Business Manager Name (Typed Name)

District Contact Employee: Tonya Taylor

Telephone: 520.866.6579

Email: [ttaylor@pinalcso.org](mailto:ttaylor@pinalcso.org)

## REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022	\$	8,755,459
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ 1,964,505
Intermediate	2000	\$ 3,245,208
State	3000	\$ 2,123,353
Federal	4000	\$ 1,422,393
TOTAL		\$ 8,755,459

## 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:	0.0000	0.0000
Secondary Tax Rates:		
M&O Override	0.0000	0.0000
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	0.0000	0.0000
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	0.0000	0.0000

## 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)	\$ 6,554,458	\$ 6,554,458
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 1,429,322	\$ 1,429,322
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 1,422,393
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 9,406,173

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ 69,777
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ 66,028
3. Increase in average teacher salary from the prior year	\$ 3,749
4. Percentage increase	6%

Comments on average salary calculation (Optional):

To show a true average increase from one year to another, the salaries used were for teachers who were employed in both years. To show average of all teachers would show a 7% decrease due to long term employees who retired or left the district and new teachers hired in at a lower salary.

## DISTRICT CONTACT INFORMATION

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Martin	Bassett	mbassett@pinalk12.org	520-450-4481
Executive Assistant to Superintendent	Ms.	Sue Ann	Lankford	slankford@pinalk12.org	520-450-4466
Chief Financial Officer	Ms.	Tonya	Taylor	ttaylor@pinalcso.org	520-866-6579
Business Manager 1	Ms.	Shannon	Adams	sadams@pinalk12.org	520-450-4479
Business Manager 2	Ms.	Tonya	Taylor	ttaylor@pinalcso.org	520-866-6579
Business Consultant	Ms.	Tonya	Taylor	ttaylor@pinalcso.org	520-866-6579
School District Employee Report (SDER) Coordinator	Ms.	Shannon	Adams	sadams@pinalk12.org	520-450-4479
SPED Data Reporting Coordinator	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
AzEDS/ADM Data Coordinator	Ms.	Sue Ann	Lankford	slankford@pinalk12.org	520-450-4466
Transportation Data Reporting Coordinator	Mr.	Jesse	Salazar	jsalazar@pinalk12.org	520-450-4467
CTE Coordinator	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
Poverty Coordinator	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
Assessments Coordinator	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
Curriculum Coordinator	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
Information Technology (IT) Director	Mr.	Jacob	Aguayo	jaguayo@pinalk12.org	520-450-4465
Bookstore Manager	Mr.	Ector	Rodriguez	erodriguez@pinalk12.org	520-450-4452
Governing Board Member	Ms.	Jill	Broussard	jbroussard@pinalcso.org	520-866-6580
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## 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.pinalk12.org

## FUND 001 (M&amp;O)

## MAINTENANCE AND OPERATION (M&amp;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.	23.00	26.00	1,377,440	952,774	400,000	35,000	2,000	2,298,539	2,767,214	20.4%
2000 Support Services											
2100 Students	2.	5.00	5.00	297,744	99,500	15,000	5,000	1,000	353,563	418,244	18.3%
2200 Instructional Staff	3.	0.00	0.00	0	0	60,000	5,000	3,000	49,226	68,000	38.1%
2300 General Administration	4.	2.00	2.00	175,000	50,000	15,000	5,000	85,000	224,215	330,000	47.2%
2400 School Administration	5.	3.50	3.50	230,000	80,000	5,000	7,000	1,500	314,547	323,500	2.8%
2500 Central Services	6.	4.00	4.00	235,000	85,000	60,000	5,000	10,000	406,301	395,000	-2.8%
2600 Operation & Maintenance of Plant	7.	8.00	8.00	326,000	120,000	260,000	235,000	1,500	941,016	942,500	0.2%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3.00	3.00	110,000	50,000	0	5,000	0	133,934	165,000	23.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	48.50	51.50	2,751,184	1,437,274	815,000	302,000	104,000	4,721,341	5,409,458	14.6%
200 and 300 Special Education											
1000 Instruction	15.	3.00	4.00	190,000	65,000	5,000	5,000	500	249,410	265,500	6.5%
2000 Support Services											
2100 Students	16.	2.00	2.00	102,000	30,000	70,000	1,000	500	203,150	203,500	0.2%
2200 Instructional Staff	17.	0.50	0.00	45,000	20,000	5,000	1,000	1,000	57,800	72,000	24.6%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	3,000	0	-100.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	5.50	6.00	337,000	115,000	80,000	7,000	2,000	513,360	541,000	5.4%
400 Pupil Transportation	25.	11.00	10.50	321,000	148,000	10,000	75,000	2,000	514,550	556,000	8.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	32,000	16,000	0	0	0	53,000	48,000	-9.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	66.00	69.00	3,441,184	1,716,274	905,000	384,000	108,000	5,802,251	6,554,458	13.0%

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

**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	497,060	524,700	1.
2. Gifted Education	16,300	16,300	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)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	513,360	541,000	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 10Staff-Pupil 1 to 10**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

Number of FTE - Certified Employees

Number of FTE - Certified Purchased Services Personnel

Prior FY	Budget FY
22.00	18.00
	4.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	10000
All Funds - Federal	6330	0

**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) \$ 165,000

(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.	200,000	95,939	0	0	0	0	348,397	295,939	-15.1%
2100 Support Services - Students	2.	50,000	20,000	0	0	0	0	8,500	70,000	723.5%
2200 Support Services - Instructional Staff	3.	0	0	0	0	0	0	0	0	0.0%
2300 Support Services - General Administration	4.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	5.	0	0	0	0	0	0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0	0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	7.	0	0	0	0	0	0	0	0	0.0%
5000 Debt Service	8.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 1-8)	9.	250,000	115,939	0	0	0	0	357,097	365,939	2.5%

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.	357,097
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	172,607
Unexpended Budget Balance (line 10 minus 11)	12.	184,490
Interest Earned in the Classroom Site Fund in FY 2022	13.	786
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	180,576
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	87
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	365,939

(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	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	70,000	150,000			0	250,000	220,000	-12.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	70,000	125,000			0	276,798	195,000	-29.6%
2300, 2400, 2500, 2900 Administration	4.	89,083		150,000		25,000	0	100,000	264,083	164.1%
2600 Operation & Maintenance of Plant	5.	50,000		100,000			0	180,000	150,000	-16.7%
2700 Student Transportation	6.	0		200,000			0	175,855	200,000	13.7%
3000 Operation of Noninstructional Services (5)	7.	0		20,239			0	25,000	20,239	-19.0%
4000 Facilities Acquisition and Construction	8.	75,000		125,000			5,000	180,000	205,000	13.9%
5000 Debt Service	9.				150,000	25,000		195,000	175,000	-10.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	214,083	140,000	870,239	150,000	50,000	5,000	1,382,653	1,429,322	3.4%

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)]

\$ 20,239

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	100,000
6643 Instructional Aids	30,000
673X Furniture and Equipment	475,000
673X Vehicles	185,000
673X Tech Hardware & Software	150,000

(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 capital leases of \$ 150,000 , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ 50,000 , and interest on bonds of \$ - .

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
		Fund 610		Fund 630		Fund 695		Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	1,382,653	1,429,322	0	0	0	0	0	0
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	620,000	475,000	0	0	0	0	0	0
673X Vehicles	8.	175,855	185,000	0	0	0	0	0	0
673X Technology Hardware & Software	9.	100,000	150,000	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	895,855	810,000	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	0	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	895,855	810,000	0	0	0	0	0	0
Total (lines 13-15, must equal line 12)	16.	895,855	810,000	0	0	0	0	0	0

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 \$ -

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)

Prior FY	Budget FY	
20,000	20,000	1.
10,000	10,000	2.
0	0	3.
20,000	20,000	4.
50,000	50,000	5.

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 9\_\_

**S** \_\_\_\_\_



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)	\$ 2,117,717	\$ 2,117,717	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 139,169		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2 a plus 2.b)	\$ 139,169		139,169
*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)		3,222,264	400,000
*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)		1,200,000	
(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)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*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)		14,477	
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)	\$ 6,554,458		
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)			\$ 539,169

\* 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)	\$ 1,382,653
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 2022 Capital Expenditures (line 1 + 2)	\$ 1,382,653
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 1,382,653
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 1,382,653
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 500,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 882,653
8. Interest Earned in Fund 610 in FY 2022	\$ 7,500
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 539,169
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 1,429,322

(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.	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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
<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%

## SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 110100000

VERSION Adopted

I certify that the Budget of Mary C. O'Brien Accommodation District, Pinal 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 Tonya Taylor at the District Office, telephone 520.866.6579 during normal business hours.

*Jeff Brown*  
President of the Governing Board

**SIGN  
HERE**

1. Average Daily Membership:		Prior Year 2022 ADM	Budget Year 2023 ADM	4. Average Teacher Salaries (A.R.S. §15-903.E)
Attending	2021 ADM	174,7200	196,6085	1. Average salary of all teachers employed in FY 2023 (budget year)
			196,6085	2. Average salary of all teachers employed in FY 2022 (prior year)
				3. Increase in average teacher salary from the prior year
				4. Percentage increase
2. Tax Rates:				Comments on average salary calculation (Optional):
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		Prior FY	Est. Budget FY	To show a true average increase from one year to another, the salaries used were for teachers who were employed in both years. To show average of all teachers would show a 7% decrease due to long term employees who retired or left the district and new teachers hired in at a lower salary.
		0.0000	0.0000	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		6,554,458	6,554,458	
Classroom Site Fund		365,939	365,939	
Unrestricted Capital Outlay Fund		1,429,322	1,429,322	

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	2,046,039	2,330,214	252,500	437,000	2,298,539	2,767,214	20.4%
2000 Support Services							
2100 Students	333,063	397,244	20,500	21,000	353,563	418,244	18.3%
2200 Instructional Staff	646	0	48,580	68,000	49,226	68,000	38.1%
2300, 2400, 2500 Administration	847,563	855,000	97,500	193,500	945,063	1,048,500	10.9%
2600 Oper./Maint. of Plant	450,000	446,000	491,016	496,500	941,016	942,500	0.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	126,725	160,000	7,209	5,000	133,934	165,000	23.2%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	3,804,036	4,188,458	917,305	1,221,000	4,721,341	5,409,458	14.6%
200 and 300 Special Education							
1000 Instruction	237,410	255,000	12,000	10,500	249,410	265,500	6.5%
2000 Support Services							
2100 Students	124,350	132,000	78,800	71,500	203,150	203,500	0.2%
2200 Instructional Staff	54,500	65,000	3,300	7,000	57,800	72,000	24.6%
2300, 2400, 2500 Administration	0	0	3,000	0	3,000	0	-100.0%
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	416,260	452,000	97,100	89,000	513,360	541,000	5.4%
400 Pupil Transportation	422,885	469,000	91,665	87,000	514,550	556,000	8.1%
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	53,000	48,000	0	0	53,000	48,000	-9.4%
TOTAL EXPENDITURES	4,696,181	5,157,458	1,106,070	1,397,000	5,802,251	6,554,458	13.0%

**SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET (Concl'd)**

CTD NUMBER 110100000

VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,802,251	6,554,458	752,207	13.0%
Instructional Improvement	50,000	50,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	357,097	365,939	8,842	2.5%
Federal Projects	1,422,393	1,422,393	0	0.0%
State Projects	86,007	86,007	0	0.0%
Unrestricted Capital Outlay	1,382,653	1,429,322	46,669	3.4%
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	175,000	175,000	0	0.0%
Other	139,570	139,570	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	497,060	524,700
Gifted Education	16,300	16,300
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)	0	0
TOTAL	513,360	541,000

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	3	3	1 to 65.5
Teachers	4	16	20	1 to 9.8
Other	0	3	3	1 to 65.5
Subtotal	4	22	26	1 to 7.6
Classified --				
Managers, Supervisors, Directors	0	4	4	1 to 49.2
Teachers Aides	0	6	6	1 to 32.8
Other	0	32	32	1 to 6.1
Subtotal	0	42	42	1 to 4.7
TOTAL	4	64	68	1 to 2.9
Special Education --				
Teacher	0	2	2	1 to 10.0
Staff	0	5	5	1 to 10.0