



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed	<u>June 13, 2023</u>
Adopted	<u>July 11, 2023</u>
Revised	<u>December 12, 2023</u>
	Date

[Signature]

SIGNED

[Signature]

SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by December 13, 2023
Type the Date as MM/DD/YYYY

[Signature]

Superintendent Signature

Bryan Fields
Superintendent Name (Typed Name)

[Signature]

Business Manager Signature

Steven Mills
Business Manager Name (Typed Name)

District Contact Employee: Steven Mills

Telephone: 928-288-3307 Email: stevenm@jcusd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023	\$	<u>3,300,000</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)		
Local	1000 \$	<u>1,000,000</u>
Intermediate	2000 \$	<u>0</u>
State	3000 \$	<u>1,300,000</u>
Federal	4000 \$	<u>550,000</u>
TOTAL	\$	<u>2,850,000</u>

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903 D4)

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>4.7986</u>	<u>4.5425</u>
Secondary Tax Rates:		
M&O Override	<u>0.8085</u>	<u>0.7494</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED	<u>0.0500</u>	<u>0.0500</u>
Desegregation		
Total Secondary Tax Rate	<u>0.8585</u>	<u>0.7994</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>5,831,643</u>	\$ <u>5,831,643</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>335,215</u>	\$ <u>335,215</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>1,899,072</u>	\$ <u>1,899,072</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>8,065,930</u>	\$ <u>8,065,930</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ <u>58,279</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ <u>56,582</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,697</u>
4. Percentage increase	<u>3%</u>

Comments on average salary calculation (Optional): FY24 Average Teacher Pay is an estimate and will be finalized once the Board determines final pay.

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
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Julie	Strong	julies@jcusd.org	928-288-3307	
	Steven	Mills	stevenm@jcusd.org	928-288-3307	
	Steven	Mills	stevenm@jcusd.org	928-288-3307	
	Sarah	Jacobs	sarah.jacobs@hm.cpa	602-277-9449	324
	Stephanie	Farr	stephanief@jcusd.org	928-288-3307	
	Julie	Strong	julies@jcusd.org	928-288-3307	
	Julie	Mills	juliem@jcusd.org	928-288-3307	
	Deo	Diaz	deod@jcsud.org	928-288-3307	
	Dan	Bushman	francm@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Bryan	Fields	bryanf@jcusd.org	928-288-3307	
	Jason	Gardner	jasong@jcusd.org	928-288-3307	
	Eldon	Larsen	eldon.larsen@aps.com	928-288-3307	
	Andrew	Bushman	andrew@bushmanconstruction	928-288-3307	
	Karsten	Flake	jehswoodsman@yahoo.com	928-288-3307	
	Dayton	Flake	dayton_flake@yahoo.com	928-288-3307	
	Cat	Hansen	cath@jcusd.org	928-288-3307	

SELECT from Dropdown

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

InfiniteCampus (InfiniteCampus)
Infinite Visions
InTouch
www.jcusd.org

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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 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	22.00	23.86	1,505,970	242,859	5,690	26,902	4,405	2,340,799	1,785,826	-23.7%
2000 Support Services											
2100 Students	2.	1.50	3.58	200,033	19,718	930	10,947	533	203,045	232,161	14.3%
2200 Instructional Staff	3.	2.50	3.64	170,730	34,964	19,098	4,065	912	192,819	229,769	19.2%
2300 General Administration	4.	1.80	1.27	107,783	58,153	31,506	0	11,806	164,517	209,248	27.2%
2400 School Administration	5.	1.75	3.48	218,489	47,596	1,229	10,454	2,866	231,875	280,634	21.0%
2500 Central Services	6.	3.50	3.90	290,915	42,954	62,564	7,195	39,266	333,503	442,894	32.8%
2600 Operation & Maintenance of Plant	7.	8.00	7.74	425,130	60,890	474,260	327,980	17	1,168,657	1,288,277	10.2%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.25	0.19	9,971	704	0	404	0	10,771	11,079	2.9%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	28,619	2,209	0	425	955	34,065	32,208	-5.5%
620 School-Sponsored Athletics	11.	0.00	0.00	107,257	7,767	41,008	7,863	14,347	199,313	178,242	-10.6%
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	20,918	1,201	0	0	0	16,286	22,119	35.8%
Regular Education Subsection Subtotal (lines 1-13)	14.	41.30	47.66	3,085,815	519,015	636,285	396,235	75,107	4,895,650	4,712,457	-3.7%
200 and 300 Special Education											
1000 Instruction	15.	7.70	9.68	345,075	49,741	0	1,316	0	406,229	396,132	-2.5%
2000 Support Services											
2100 Students	16.	0.36	2.32	105,873	15,165	154,768	811	0	250,599	276,617	10.4%
2200 Instructional Staff	17.	0.10	0.50	24,617	813	785	1,190	97	21,769	27,502	26.3%
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	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	1,058	0	0	6,197	1,058	-82.9%
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.	8.16	12.50	475,565	65,719	156,611	3,317	97	684,794	701,309	2.4%
400 Pupil Transportation	25.	3.52	4.78	191,220	29,053	47,665	130,637	0	346,914	398,575	14.9%
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.	0.33	0.33	15,441	3,861	0	0	0	26,900	19,302	-28.2%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	53.31	65.27	3,768,041	617,648	840,561	530,189	75,204	5,954,258	5,831,643	-2.1%

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	599,794	629,309	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)	85,000	72,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	684,794	701,309	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 22
 Staff-Pupil 1 to 17

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	33.50	26.04
Number of FTE - Certified Purchased Services Personnel		7.82

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	21700
All Funds - Federal	6330	

FY 2024 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) \$ 9,611
 (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 2023	Budget FY 2024	
1000 Instruction	1.	1,138,893	127,244				6,059	975,251	1,272,196	30.4%
2100 Support Services - Students	2.	9,694	601					9,922	10,295	3.8%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	1,148,587	127,845	0	0	0	6,059	985,173	1,282,491	30.2%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	985,173
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	167,191
Unexpended Budget Balance (line 10 minus 11)	12.	817,982
Interest Earned in the Classroom Site Fund in FY 2023	13.	0
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	464,509
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1,282,491

(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	Library Books, Textbooks, & Instructional Aids (2)	Short-term Noninstructional Software Subscription	Property (2)	Redemption of Principal (3)	Interest (4)	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
								Prior FY	Budget FY	
	6440	6641-6643	6655	6700	6831, 6832, 6833	6841, 6842, 6843, 6850		2023	2024	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		68,540		33,775			564	202,939	102,879	-49.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff		4,719	25,336	47,972				26,045	78,027	199.6%
2300, 2400, 2500, 2900 Administration			50,638	12,116				57,852	62,754	8.5%
2600 Operation & Maintenance of Plant				21,539				20,584	21,539	4.6%
2700 Student Transportation								46,673	0	-100.0%
3000 Operation of Noninstructional Services (5)				292				0	292	
4000 Facilities Acquisition and Construction							3,090	0	3,090	
5000 Debt Service					52,271	14,363		160,511	66,634	-58.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	73,259	75,974	115,694	52,271	14,363	3,654	514,604	335,215	-34.9%

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	\$ 4,719
6642 Textbooks	4,262
6643 Instructional Aids	64,278
673X Furniture and Equipment	27,000
673X Vehicles	27,000
675X Tech Hardware & Software	61,624

(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. 815-211

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of \$ 52,271, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of \$ 14,363, 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.	514,604	335,215	0		0		0	50,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0	50,000	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	33,180	27,000	0		0		0		7.
673X Vehicles	8.	53,493	27,000	0		0		0		8.
673X Technology Hardware & Software	9.	58,991	61,624	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	128,378		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	32,133		0		0		0		11.
Total (lines 2-11)	12.	306,175	115,624	0	0	0	0	0	50,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	0				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	306,175	115,624	0		0		0	50,000	15.
Total (lines 13-15, must equal line 12)	16.	306,175	115,624	0	0	0	0	0	50,000	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 2024 \$ 50,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 12.

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children	2.50	2.50	180,000	202,465
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.20	0.20	40,000	22,771
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	1,000	1,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	0	0
6.	200 ESEA Title VII - Indian Education	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8.	220 IDEA Part B	1.80	1.80	230,000	117,336
9.	230 Johnson-O'Malley	0.00	0.00	4,500	4,500
10.	240 Workforce Investment Act	0.00	0.00	0	0
11.	250 AEA - Adult Education	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	16,000	16,000
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	0.00	0.00	60,000	60,000
15.	374 E-Rate	0.00	0.00	75,000	75,000
16.	378 Impact Aid	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0.00	0.00	1,400,000	1,400,000
18.	Total Federal Project Funds (lines 1-17)	4.50	4.50	2,006,500	1,899,072

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education	0.25		5,000	2,775
20.	410 Early Childhood Block Grant	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0
22.	425 Adult Basic Education	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	0.00		0	0
24.	435 Academic Contests	0.00		0	0
25.	450 Gifted Education	0.00		0	0
26.	456 College Credit Exam Incentives	0.00		0	0
27.	460 Environmental Special Plate	0.00		0	0
28.	Other State Projects	1.00		60,000	60,000
29.	Total State Project Funds (lines 19-28)	1.25	0.00	65,000	62,775
30.	Total Special Projects (lines 18 and 29)	5.75	4.50	2,071,500	1,961,847

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases	90,000	90,000
2.	Class Size Reduction	0	0
3.	Dropout Prevention Programs (M&O purposes)	0	0
4.	Instructional Improvement Programs (M&O purposes)	0	0
5.	Total Instructional Improvement Fund (lines 1-4)	90,000	90,000

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	
1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	40,000	40,000	4.
5.	300,000	300,000	5.
6.	60,000	80,000	6.
7.	15,000	35,000	7.
8.	125,000	100,000	8.
9.	50,000	50,000	9.
10.	550,000	550,000	10.
11.	15,000	20,000	11.
12.	0	0	12.
13.	0	0	13.
14.	60,000	75,000	14.
15.	1,000	3,000	15.
16.	35,000	30,000	16.
17.	75,000	90,000	17.
18.	0	0	18.
19.	0	0	19.
20.	10,000	10,000	20.
21.	0	0	21.
22.	0	0	22.
23.	150,000	165,000	23.
24.	0	2,000	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	48,000	48,000	28.
29.	90,000	90,000	29.
30.	2,000,000	2,000,000	30.
31.	1,000	1,000	31.
32.	0	0	32.
33.	60,000	60,000	33.
34.	0	0	34.

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

**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 4,437,421	\$ 0
*2. (a)	FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 298,845	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 298,845	298,845
*3.	FY 2024 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	690,173	
	(b) Unrestricted Capital Outlay		
	(c) Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)		
	(a) Individuals and Other Private Sources		
	(b) Other Arizona Districts		
	(c) Out-of-State Districts and Other Governments		
	(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget (b) Balance Carryforward, line 13) (A.R.S. §15-943.01)	529,494	
	(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 2022 (A.R.S. §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 2023 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)	34,911	
*11.	Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	139,644	
12.	FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 5,831,643	
13.	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)		\$ 298,845

* 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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$	<u>514,604</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>0</u>
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$	<u>514,604</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$	<u>514,604</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>514,604</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>478,304</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>36,300</u>
8. Interest Earned in Fund 610 in FY 2023	\$	<u>70</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	<u> </u>
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	\$	<u> </u>
(b) ADM/Transportation Audit Adjustment	\$	<u> </u>
(c) Other:	\$	<u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>298,845</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u><u>335,215</u></u>

(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	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures			6100	6200		6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 090202000
VERSION Revised #1

I certify that the Budget of Joseph City Unified School District, Navajo County for fiscal year 2024 was officially revised by the Governing Board on, December 12, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Steven Mills at the District Office, telephone 928-288-3307 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)
Attending	2022 ADM	2023 ADM	2024 ADM	
	428,1435	408,6253	408,6253	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2024 (budget year) 58,279
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.7986	4.5425	2. Average salary of all teachers employed in FY 2023 (prior year) 56,582
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8585	0.7994	3. Increase in average teacher salary from the prior year 1,697
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase 3%
Maintenance & Operation Fund		5,831,643	5,831,643	Comments on average salary calculation (Optional): FY24 Average Teacher Pay is an estimate and will be finalized once the Board determines final pay.
Classroom Site Fund		1,282,491	1,282,491	
Unrestricted Capital Outlay Fund		335,215	335,215	

	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	2,284,685	1,748,829	56,114	36,997	2,340,799	1,785,826	-23.7%
2000 Support Services							
2100 Students	193,786	219,751	9,259	12,410	203,045	232,161	14.3%
2200 Instructional Staff	183,346	205,694	9,473	24,075	192,819	229,769	19.2%
2300, 2400, 2500 Administration	586,833	765,890	143,062	166,886	729,895	932,776	27.8%
2600 Oper./Maint. of Plant	432,698	486,020	735,959	802,257	1,168,657	1,288,277	10.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	9,542	10,675	1,229	404	10,771	11,079	2.9%
610 School-Sponsored Cocurric. Activities	28,893	30,828	5,172	1,380	34,065	32,208	-5.5%
620 School-Sponsored Athletics	122,304	115,024	77,009	63,218	199,313	178,242	-10.6%
630, 700, 800, 900 Other Programs	16,286	22,119	0	0	16,286	22,119	35.8%
Regular Education Subsection Subtotal	3,858,373	3,604,830	1,037,277	1,107,627	4,895,650	4,712,457	-3.7%
200 and 300 Special Education							
1000 Instruction	403,118	394,816	3,111	1,316	406,229	396,132	-2.5%
2000 Support Services							
2100 Students	113,133	121,038	137,466	155,579	250,599	276,617	10.4%
2200 Instructional Staff	19,035	25,430	2,734	2,072	21,769	27,502	26.3%
2300, 2400, 2500 Administration	0	0	6,197	1,058	6,197	1,058	-82.9%
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	535,286	541,284	149,508	160,025	684,794	701,309	2.4%
400 Pupil Transportation	185,155	220,273	161,759	178,302	346,914	398,575	14.9%
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	26,900	19,302	0	0	26,900	19,302	-28.2%
TOTAL EXPENDITURES	4,605,714	4,385,689	1,348,544	1,445,954	5,954,258	5,831,643	-2.1%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 090202000
VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	5,954,258	5,831,643	(122,615)	-2.1%
Instructional Improvement	90,000	90,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	985,173	1,282,491	297,318	30.2%
Federal Projects	2,006,500	1,899,072	(107,428)	-5.4%
State Projects	65,000	62,775	(2,225)	-3.4%
Unrestricted Capital Outlay	514,604	335,215	(179,389)	-34.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	50,000	50,000	
Debt Service	1,000	1,000	0	0.0%
School Plant Fund	40,000	40,000	0	0.0%
Auxiliary Operations	125,000	100,000	(25,000)	-20.0%
Bond Building	0	0	0	0.0%
Food Service	300,000	300,000	0	0.0%
Other	3,219,000	3,308,000	89,000	2.8%

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	599,794	629,309
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)	85,000	72,000
TOTAL	684,794	701,309

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	6	6	1 to 68.1
Teachers	0	32	32	1 to 12.8
Other	0	0	0	1 to
Subtotal	0	38	38	1 to 10.8
Classified --				
Managers, Supervisors, Directors	0	2	2	1 to 204.3
Teachers Aides	0	13	13	1 to 31.4
Other	0	24	24	1 to 17.0
Subtotal	0	39	39	1 to 10.5
TOTAL	0	77	77	1 to 5.3
Special Education --				
Teacher		1	1	1 to 22.0
Staff		7	7	1 to 16.5