



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: June 28, 2022

TITLE: Study and Approval of the Proposed Expenditure Budget for Fiscal Year 2022-2023

BACKGROUND:

The State of Arizona requires governing boards to formally approve and adopt a proposed operating budget for the school district. The final enrollment numbers for the current school year from the Arizona Department of Education have not been issued. The District anticipates that the Average Daily Membership (ADM) for the 2022-2023 budget will be 11,793.

The state has not adopted a budget for Fiscal Year 2022-2023 and the attached budget represents the current funding formula. Therefore, this budget will require a revision in September. The significant changes in budget are listed below:

Cover Page

The property tax rates are identical to the 2021-2022 tax rates. These rates will be updated when the state adopts a budget.

Page 1 of 8

Overall, the Maintenance and Operations budget has decreased by \$3,709,435 from the 2021-2022 budget revision number 2. This decrease in the total budget is the result of a decreased budget balance carryforward.

Page 3 of 8

A decrease to Proposition 301 revenues is projected decrease due to the additional one-time distribution of \$192 per weighted student count in the 2021-2022 Fiscal year.

Page 4 of 8

The Unrestricted Capital budget assumes that the Legislature will fully fund the existing Capital formula.

Page 5 of 8

The Adjacent Ways budget has been increased for a \$350,000 tax levy. It is anticipated that this levy will need to occur during the next three years for anticipated future projects. This change will require the publication of a Truth in Taxation notice in the Arizona Daily Star.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approves this proposed budget and directs that a summary of the budget be published. It is also recommended that the Governing Board schedule a public hearing on the proposed budget immediately prior to the adoption at the scheduled board meeting on July 12, 2022.

INITIATED BY:

Scott Little

Scott Little, Chief Financial Officer

Date: June 22, 2022

Todd A. Jaeger

Todd A. Jaeger, J.D., Superintendent

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.	528.83	520.00	24,403,131	6,656,276	674,766	457,239	12,673	33,556,207	32,204,085	-4.0%	1.
2000 Support Services												
2100 Students	2.	71.07	71.00	2,136,381	563,716	451,721	20,687	0	3,301,295	3,172,505	-3.9%	2.
2200 Instructional Staff	3.	49.71	50.00	1,277,597	410,862	155,944	83,716	1,304	2,007,749	1,929,423	-3.9%	3.
2300 General Administration	4.	11.25	11.00	1,040,394	279,245	56,150	52,786	24,441	1,512,002	1,453,016	-3.9%	4.
2400 School Administration	5.	89.10	89.00	4,169,973	1,154,608	146,740	15,948	890	5,710,954	5,488,159	-3.9%	5.
2500 Central Services	6.	52.30	52.00	1,846,548	592,293	971,851	175,268	31,972	3,764,805	3,617,932	-3.9%	6.
2600 Operation & Maintenance of Plant	7.	227.81	227.00	5,457,212	1,882,536	3,128,025	6,403,799	7,082	17,572,988	16,878,654	-4.0%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.50	7.50	201,475	61,130	13,599	225,000	0	512,417	501,204	-2.2%	9.
610 School-Sponsored Cocurricular Activities	10.	25.00	25.00	123,227	32,295	2,240	0	0	201,540	157,762	-21.7%	10.
620 School-Sponsored Athletics	11.	6.00	6.00	906,052	192,462	157,945	180,557	43,259	1,535,690	1,480,275	-3.6%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,068.57	1,058.50	41,561,990	11,825,423	5,758,981	7,615,000	121,621	69,675,647	66,883,015	-4.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	337.49	330.00	8,761,641	2,389,003	570,256	20,409	2,095	12,220,136	11,743,404	-3.9%	15.
2000 Support Services												
2100 Students	16.	55.60	56.00	2,958,688	722,256	1,391,278	42,544	192	5,322,604	5,114,958	-3.9%	16.
2200 Instructional Staff	17.	21.85	22.00	568,832	165,496	143,679	2,836	720	917,350	881,563	-3.9%	17.
2300 General Administration	18.	2.00	2.00	134,609	35,780	2,979	0	0	180,407	173,368	-3.9%	18.
2400 School Administration	19.	0.15	0.15	10,919	2,042	0	0	0	13,487	12,961	-3.9%	19.
2500 Central Services	20.	0.00	0.00	0	0	5,649	0	0	5,878	5,649	-3.9%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	37,208	8,084	5,649	1,320	130	54,514	52,391	-3.9%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	419.09	412.15	12,471,897	3,322,661	2,119,490	67,109	3,137	18,714,376	17,984,294	-3.9%	24.
400 Pupil Transportation	25.	115.75	110.00	2,370,579	855,355	3,385,420	77,240	250	6,877,869	6,688,844	-2.7%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	75.67	0.00	4,025,000	0	0	0	0	4,025,000	4,025,000	0.0%	26.
530 Dropout Prevention Programs	27.	1.75	1.75	103,000	20,600	5,812	0	0	212,018	129,412	-39.0%	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.	7.00	7.00	399,339	99,835	0	0	0	414,264	499,174	20.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,687.83	1,589.40	60,931,805	16,123,874	11,269,703	7,759,349	125,008	99,919,174	96,209,739	-3.7%	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	16,516,276	15,786,194	1.
2. Gifted Education	1,198,100	1,198,100	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)	1,000,000	1,000,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	18,714,376	17,984,294	9.
10. IEP required pupil transportation costs coded within Program 400	775,000	775,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 147
 Staff-Pupil 1 to 64

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	908.28	908.28
Number of FTE - Certified Purchased Services Personnel		9.90

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>51250</u>
All Funds - Federal	6330	<u>4,000</u>

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) \$ 225,000
 (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.	11,298,224	2,824,556					13,277,589	14,122,780	6.4%
2100 Support Services - Students	2.	305,357	76,339					358,854	381,696	6.4%
2200 Support Services - Instructional Staff	3.	140,934	35,234					165,625	176,168	6.4%
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 Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	11,744,515	2,936,129	0	0	0	0	13,802,068	14,680,644	6.4%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	13,802,068
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	8,832,820
Unexpended Budget Balance (line 10 minus 11)	12.	4,969,248
Interest Earned in the Classroom Site Fund in FY 2022	13.	13,469
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	9,697,928
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.	14,680,645

(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		Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	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%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	4,000,000	300,000			1,500	4,301,500	4,301,500	0.0%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	400,000	150,000				550,000	550,000	0.0%	
2300, 2400, 2500, 2900 Administration	4.		9,370,313				4,205,754	9,370,313	122.8%	
2600 Operation & Maintenance of Plant	5.		35,000				28,000	35,000	25.0%	
2700 Student Transportation	6.		25,000				20,000	25,000	25.0%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.		1,000,000			21,000	26,500	1,021,000	3752.8%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,400,000	10,880,313	0	0	22,500	9,131,754	15,302,813	67.6%

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	400,000
6642 Textbooks	3,500,000
6643 Instructional Aids	500,000
673X Furniture and Equipment	510,000
673X Vehicles	3,000,000
673X Tech Hardware & Software	7,370,313

(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	
Total Fund Expenditures	1.	9,131,754	15,302,813	15,672,000	9,942,925	0		489,416	793,980	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		489,416	793,980	5.
6720 Buildings and Improvements	6.	0		15,672,000	9,942,925	0		0		6.
673X Furniture and Equipment	7.	250,000	510,000	0		0		0		7.
673X Vehicles	8.	200,000	3,000,000	0		0		0		8.
673X Technology Hardware & Software	9.	3,759,254	7,370,313	0		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.	4,209,254	10,880,313	15,672,000	9,942,925	0	0	489,416	793,980	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	50,000	50,000	15,672,000	9,942,925			0	350,000	13.
New Construction	14.	0		0		0		489,416	443,980	14.
Other	15.	4,159,254	10,830,313	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	4,209,254	10,880,313	15,672,000	9,942,925	0	0	489,416	793,980	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	40.35	40.00	5,220,982	5,220,982
2.	140-150 ESEA Title II - Prof. Dev. and Technology	4.74	5.00	1,001,767	1,001,767
3.	160 ESEA Title IV - 21st Century Schools	0.15		527,734	527,734
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	1.60	2.00	207,659	207,659
6.	200 ESEA Title VII - Indian Education	1.33	1.00	16,242	16,242
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0
8.	220 IDEA Part B	52.90	53.00	2,905,561	2,905,561
9.	230 Johnson-O'Malley	0.45		48,885	48,885
10.	240 Workforce Investment Act	0.00		0	0
11.	250 AEA - Adult Education	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	1.00		340,010	340,101
13.	280 ESEA Title X - Homeless Education	0.00		0	0
14.	290 Medicaid Reimbursement	0.00		1,800,000	1,800,000
15.	374 E-Rate	0.00		500,000	500,000
16.	378 Impact Aid	0.00		0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	56.83	57.00	47,276,421	47,276,421
18.	Total Federal Project Funds (lines 1-17)	159.35	158.00	59,845,261	59,845,352

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education	2.00	2.00	107,598	107,598
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		350,000	350,000
27.	457 Results-based Funding	0.00		700,000	700,000
28.	460 Environmental Special Plate	0.00		0	0
29.	465-499 Other State Projects	12.33	12.00	754,952	754,952
30.	Total State Project Funds (lines 19-29)	14.33	14.00	1,912,550	1,912,550
31.	Total Special Projects (lines 18 and 30)	173.68	172.00	61,757,811	61,757,902

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases	125,000	125,000
2.	Class Size Reduction	175,000	175,000
3.	Dropout Prevention Programs (M&O purposes)	298,000	298,000
4.	Instructional Improvement Programs (M&O purposes)	57,710	57,710
5.	Total Instructional Improvement Fund (lines 1-4)	655,710	655,710

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
40.35	40.00	5,220,982	5,220,982
4.74	5.00	1,001,767	1,001,767
0.15		527,734	527,734
0.00		0	0
1.60	2.00	207,659	207,659
1.33	1.00	16,242	16,242
0.00		0	0
52.90	53.00	2,905,561	2,905,561
0.45		48,885	48,885
0.00		0	0
0.00		0	0
1.00		340,010	340,101
0.00		0	0
0.00		1,800,000	1,800,000
0.00		500,000	500,000
0.00		0	0
56.83	57.00	47,276,421	47,276,421
159.35	158.00	59,845,261	59,845,352
2.00	2.00	107,598	107,598
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		350,000	350,000
0.00		700,000	700,000
0.00		0	0
12.33	12.00	754,952	754,952
14.33	14.00	1,912,550	1,912,550
173.68	172.00	61,757,811	61,757,902

Prior FY	Budget FY
125,000	125,000
175,000	175,000
298,000	298,000
57,710	57,710
655,710	655,710

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.	855 - Employee Insurance

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	950 Warehouse
4.	951 Print Shop

Prior FY	Budget FY
0	0
0	0
0	0
2,294,190	2,505,511
6,000,000	6,000,000
537,170	611,000
187,072	136,043
2,100,000	2,100,000
2,000,000	2,000,000
1,898,944	1,990,047
50,000	50,000
25,000	15,000
0	0
183,642	72,830
62,731	64,956
129,061	123,010
541,381	611,901
17,000	20,000
0	0
24,072	24,152
0	0
0	0
1,281,273	1,385,973
100,000	65,000
0	0
425,907	425,110
4,278	4,292
0	0
0	0
7,000,000	7,000,000
16,000,000	16,000,000
0	0
1,000,000	1,000,000
8,500,000	8,500,000

(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)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>78,265,873</u>	\$ <u>78,265,873</u>	\$ <u>0</u>
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>6,056,614</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>6,056,614</u>		<u>6,056,614</u>
*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		<u>7,959,184</u>	
(b) Unrestricted Capital Outlay			
(c) Special Program		<u>2,414,453</u>	
*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		<u>2,600</u>	<u>145</u>
(b) Other Arizona Districts		<u>1,679,000</u>	<u>114,000</u>
(c) Out-of-State Districts and Other Governments		<u>35,000</u>	<u>300</u>
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)		<u>4,025,000</u>	
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>1,699,217</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>129,412</u>	
(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)		<u>0</u>	
(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)			
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)		\$ <u><u>96,209,739</u></u>	
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)			\$ <u><u>6,171,059</u></u>

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

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	
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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100210000
VERSION Proposed

I certify that the Budget of _____ District, _____ County for fiscal year 2023 was officially proposed by the Governing Board on, June 28, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting _____ at the District Office, telephone _____ 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)	
	2021 ADM	2022 ADM	2022 ADM	2023 ADM			1. Average salary of all teachers employed in FY 2023 (budget year)	50,621
Attending	11,004.0000	11,580.0000	11,580.0000	11,793.9851			2. Average salary of all teachers employed in FY 2022 (prior year)	49,628
2. Tax Rates:			Prior FY		Est. Budget FY		3. Increase in average teacher salary from the prior year	993
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			3.7551	3.7551			4. Percentage increase	2%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			1.7544	1.7544			Comments on average salary calculation (Optional):	
3. Budgeted Expenditures and Budget Limits:			Budgeted Expenditures		Budget Limit			
Maintenance & Operation Fund			96,209,739	96,209,739				
Classroom Site Fund			14,680,644	14,680,645				
Unrestricted Capital Outlay Fund			15,302,813	15,302,813				

	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	32,365,060	31,059,407	1,191,147	1,144,678	33,556,207	32,204,085	-4.0%
2000 Support Services							
2100 Students	2,809,709	2,700,097	491,586	472,408	3,301,295	3,172,505	-3.9%
2200 Instructional Staff	1,757,003	1,688,459	250,746	240,964	2,007,749	1,929,423	-3.9%
2300, 2400, 2500 Administration	9,451,795	9,083,061	1,535,966	1,476,046	10,987,761	10,559,107	-3.9%
2600 Oper./Maint. of Plant	7,637,710	7,339,748	9,935,278	9,538,906	17,572,988	16,878,654	-4.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	273,266	262,605	239,151	238,599	512,417	501,204	-2.2%
610 School-Sponsored Cocurric. Activities	161,835	155,522	39,705	2,240	201,540	157,762	-21.7%
620 School-Sponsored Athletics	1,143,109	1,098,514	392,581	381,761	1,535,690	1,480,275	-3.6%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	55,599,487	53,387,413	14,076,160	13,495,602	69,675,647	66,883,015	-4.0%
200 and 300 Special Education							
1000 Instruction	11,603,312	11,150,644	616,824	592,760	12,220,136	11,743,404	-3.9%
2000 Support Services							
2100 Students	3,830,375	3,680,944	1,492,229	1,434,014	5,322,604	5,114,958	-3.9%
2200 Instructional Staff	764,138	734,328	153,212	147,235	917,350	881,563	-3.9%
2300, 2400, 2500 Administration	190,794	183,350	8,978	8,628	199,772	191,978	-3.9%
2600 Oper./Maint. of Plant	47,130	45,292	7,384	7,099	54,514	52,391	-3.9%
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	16,435,749	15,794,558	2,278,627	2,189,736	18,714,376	17,984,294	-3.9%
400 Pupil Transportation	2,551,259	3,225,934	4,326,610	3,462,910	6,877,869	6,688,844	-2.7%
510 Desegregation	3,766,928	4,025,000	258,072	0	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs	194,452	123,600	17,566	5,812	212,018	129,412	-39.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	414,264	499,174	0	0	414,264	499,174	20.5%
TOTAL EXPENDITURES	78,962,139	77,055,679	20,957,035	19,154,060	99,919,174	96,209,739	-3.7%

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

CTD NUMBER 100210000

VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	99,919,174	96,209,739	(3,709,435)	-3.7%
Instructional Improvement	655,710	655,710	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,802,068	14,680,644	878,576	6.4%
Federal Projects	59,845,261	59,845,352	91	0.0%
State Projects	1,912,550	1,912,550	0	0.0%
Unrestricted Capital Outlay	9,131,754	15,302,813	6,171,059	67.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	489,416	793,980	304,564	62.2%
Debt Service	16,000,000	16,000,000	0	0.0%
School Plant Fund	2,294,190	2,505,511	211,321	9.2%
Auxiliary Operations	2,100,000	2,100,000	0	0.0%
Bond Building	15,672,000	9,942,925	(5,729,075)	-36.6%
Food Service	6,000,000	6,000,000	0	0.0%
Other	24,617,531	24,799,314	181,783	0.7%

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	16,516,276	15,786,194
Gifted Education	1,198,100	1,198,100
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)	1,000,000	1,000,000
TOTAL	18,714,376	17,984,294

PROPOSED STAFFING SUMMARY						
Staff Type	Purchased Services Personnel FTE		Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --						
Superintendent, Principals, Other Administrators	2		40	42	1 to	280.8
Teachers	10		783	793	1 to	14.9
Other	0		79	79	1 to	149.3
Subtotal	12		902	914	1 to	12.9
Classified --						
Managers, Supervisors, Directors	3		14	17	1 to	693.8
Teachers Aides	0		174	174	1 to	67.8
Other	0		960	960	1 to	12.3
Subtotal	3		1,148	1,151	1 to	10.2
TOTAL	15		2,050	2,065	1 to	5.7
Special Education --						
Teacher	0		80	80	1 to	147.4
Staff	0		183	183	1 to	64.4