



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

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**DATE OF MEETING:** December 6, 2022

**TITLE:** Study and Approval of the Revised Expenditure Budget #1 for Fiscal Year 2022-2023

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**BACKGROUND:**

The State of Arizona requires governing boards to revise the operating budget for the school year to reflect actual carry forwards and interest earnings.

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Overall, the Maintenance and Operations budget has increased by \$1,947,089 from the 2022-2023 Adopted Budget. This increase in the total budget is the result of increased enrollment and finalization of carry forward and override amounts.

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The Unrestricted Capital budget has been lowered by \$360,502 to reflect the final carry forward amounts.

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**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approves this revised budget.

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**INITIATED BY:**

*Scott Little*

Scott Little, Chief Financial Officer

Date: November 30, 2022

*Todd A. Jaeger*

Todd A. Jaeger, J.D., Superintendent



FY 2023  
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 2023 was

|          |                         |
|----------|-------------------------|
| Proposed | <u>June 28, 2022</u>    |
| Adopted  | <u>July 12, 2022</u>    |
| Revised  | <u>December 6, 2022</u> |
|          | Date                    |

|       |       |
|-------|-------|
| _____ | _____ |
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SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 7, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Todd Jaeger

Scott Little

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Scott Little

Telephone: 520.696.5128 Email: slittle@amphi.com

REVENUES AND PROPERTY TAXATION

|   |      |                       |
|---|------|-----------------------|
| 1. Total Budgeted Revenues for Fiscal Year 2022                                 |      | \$ <u>110,000,000</u> |
| 2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes) |      |                       |
| Local   | 1000 | \$ _____              |
| Intermediate  | 2000 | \$ _____              |
| State   | 3000 | \$ <u>28,800,000</u>  |
| Federal   | 4000 | \$ <u>1,800,000</u>   |
| TOTAL   |      | \$ <u>30,600,000</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>3.6038</u> | <u>3.5830</u>       |
| Secondary Tax Rates:     |               |                     |
| M&O Override             | <u>0.3582</u> | <u>0.4573</u>       |
| Special Program Override | <u>0.1254</u> | <u>0.1372</u>       |
| Capital Override         |               |                     |
| Class A Bonds            |               |                     |
| Class B Bonds            | <u>0.7861</u> | <u>0.7621</u>       |
| CTED                     | <u>0.0500</u> | <u>0.0500</u>       |
| Desegregation            | <u>0.2299</u> | <u>0.2231</u>       |
| Total Secondary Tax Rate | <u>1.5496</u> | <u>1.6297</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>107,797,302</u> | \$ <u>107,797,302</u> |
| 2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)                                      | \$ <u>11,969,374</u>  | \$ <u>11,969,374</u>  |
| 3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16) |                       | \$ <u>54,523,432</u>  |
| 4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)                               |                       | \$ <u>174,290,108</u> |

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

|   |                  |
|---|------------------|
| 1. Average salary of all teachers employed in FY 2023 (budget year) | \$ <u>50,981</u> |
| 2. Average salary of all teachers employed in FY 2022 (prior year)  | \$ <u>47,461</u> |
| 3. Increase in average teacher salary from the prior year           | \$ <u>3,520</u>  |
| 4. Percentage increase  | <u>7%</u>        |

Comments on average salary calculation (Optional):

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**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

| Expenditures  | FTE                   |              | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |        |     |
|---|-----------------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|----------------------------|--------|-----|
|   | Prior<br>FY           | Budget<br>FY |                  |                              |  |                  |               | Prior<br>FY<br>2022 | Budget<br>FY<br>2023 |                            |        |     |
|   | 100 Regular Education |              |                  |                              |  |                  |               |                     |                      |                            |        |     |
| 1000 Instruction  | 1.                    | 528.83       | 528.83           | 28,823,551                   | 7,577,376                                    | 853,297          | 80,010        | 32,676              | 33,556,207           | 37,366,910                 | 11.4%  | 1.  |
| 2000 Support Services   |                       |              |                  |                              |  |                  |               |                     |                      |                            |        |     |
| 2100 Students   | 2.                    | 71.07        | 71.07            | 2,469,352                    | 737,257                                      | 87,052           | 8,998         | 0                   | 3,301,295            | 3,302,659                  | 0.0%   | 2.  |
| 2200 Instructional Staff  | 3.                    | 49.71        | 49.71            | 1,702,577                    | 545,550                                      | 159,448          | 26,109        | 3,297               | 2,007,749            | 2,436,981                  | 21.4%  | 3.  |
| 2300 General Administration   | 4.                    | 11.25        | 11.25            | 1,209,517                    | 323,082                                      | 123,384          | 27,534        | 23,838              | 1,512,002            | 1,707,355                  | 12.9%  | 4.  |
| 2400 School Administration  | 5.                    | 89.10        | 89.10            | 4,953,290                    | 1,398,064                                    | 82,272           | 10,891        | 657                 | 5,710,954            | 6,445,174                  | 12.9%  | 5.  |
| 2500 Central Services   | 6.                    | 52.30        | 52.30            | 2,349,670                    | 769,021                                      | 959,296          | 192,698       | 40,458              | 3,764,805            | 4,311,143                  | 14.5%  | 6.  |
| 2600 Operation & Maintenance of Plant                                       | 7.                    | 227.81       | 227.81           | 6,344,315                    | 2,214,516                                    | 3,810,642        | 4,577,963     | 6,843               | 17,572,988           | 16,954,279                 | -3.5%  | 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             | 243,541                      | 73,464                                       | 14,991           | 275,000       | 0                   | 512,417              | 606,996                    | 18.5%  | 9.  |
| 610 School-Sponsored Cocurricular Activities                                | 10.                   | 25.00        | 25.00            | 144,727                      | 43,210                                       | 2,469            | 0             | 39,592              | 201,540              | 229,998                    | 14.1%  | 10. |
| 620 School-Sponsored Athletics  | 11.                   | 6.00         | 6.00             | 1,060,994                    | 316,772                                      | 223,000          | 130,555       | 30,376              | 1,535,690            | 1,761,697                  | 14.7%  | 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     | 1,068.57         | 49,301,534                   | 13,998,312                                   | 6,315,851        | 5,329,758     | 177,737             | 69,675,647           | 75,123,192                 | 7.8%   | 14. |
| 200 and 300 Special Education   |                       |              |                  |                              |  |                  |               |                     |                      |                            |        |     |
| 1000 Instruction  | 15.                   | 337.49       | 337.49           | 10,259,371                   | 2,690,323                                    | 267,246          | 4,270         | 2,419               | 12,220,136           | 13,223,629                 | 8.2%   | 15. |
| 2000 Support Services   |                       |              |                  |                              |  |                  |               |                     |                      |                            |        |     |
| 2100 Students   | 16.                   | 55.60        | 55.60            | 3,263,963                    | 787,493                                      | 1,713,999        | 64,550        | 1,450               | 5,322,604            | 5,831,455                  | 9.6%   | 16. |
| 2200 Instructional Staff  | 17.                   | 21.85        |                  | 759,958                      | 177,727                                      | 51,313           | 761           | 834                 | 917,350              | 990,593                    | 8.0%   | 17. |
| 2300 General Administration   | 18.                   | 2.00         | 21.85            | 159,472                      | 37,466                                       | 500              | 0             | 0                   | 180,407              | 197,438                    | 9.4%   | 18. |
| 2400 School Administration  | 19.                   | 0.15         | 2.00             | 16,143                       | 2,111  | 0                | 0             | 0                   | 13,487               | 18,254                     | 35.3%  | 19. |
| 2500 Central Services   | 20.                   | 0.00         | 0.15             | 0                            | 0  | 2,359            | 0             | 0                   | 5,878                | 2,359                      | -59.9% | 20. |
| 2600 Operation & Maintenance of Plant                                       | 21.                   | 2.00         | 0.00             | 27,792                       | 8,651  | 4,017            | 275           | 637                 | 54,514               | 41,372                     | -24.1% | 21. |
| 2900 Other  | 22.                   | 0.00         | 2.00             | 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       | 419.09           | 14,486,699                   | 3,703,771                                    | 2,039,434        | 69,856        | 5,340               | 18,714,376           | 20,305,100                 | 8.5%   | 24. |
| 400 Pupil Transportation  | 25.                   | 115.75       | 115.75           | 3,120,864                    | 779,280                                      | 2,985,187        | 814,627       | 0                   | 6,877,869            | 7,699,958                  | 12.0%  | 25. |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44) | 26.                   | 75.68        | 78.81            | 3,083,206                    | 700,183                                      | 239,364          | 2,247         | 0                   | 40,250,000           | 4,025,000                  | 0.0%   | 26. |
| 530 Dropout Prevention Programs   | 27.                   | 1.75         | 1.75             | 103,000                      | 20,600                                       | 5,812            |               |                     | 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             | 396,273                      | 118,367                                      |                  |               |                     | 414,264              | 514,640                    | 24.2%  | 29. |
| Total Expenditures (lines 14, and 24-29)<br>(Cannot exceed page 7, line 11) | 30.                   | 1,687.84     | 1,690.97         | 70,491,576                   | 19,320,513                                   | 11,585,648       | 6,216,488     | 183,077             | 99,919,174           | 107,797,302                | 7.9%   | 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 | 18,107,000 | 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 | 20,305,100 | 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 18  
 Staff-Pupil 1 to 27

**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 | <b>6350</b> | <u>51,250</u> |
| All Funds - Federal   | <b>6330</b> | <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<br>6100 | Employee Benefits<br>6200 | Purchased Services<br>6300, 6400, 6500 | Supplies<br>6600 | Property<br>6700 | Debt Service<br>and Miscellaneous<br>6800 | Totals           |                   | % Increase/<br>Decrease |
|--|----|------------------|---------------------------|--|------------------|------------------|---|------------------|-------------------|-------------------------|
|  |    |                  |                           |  |                  |                  |   | Prior FY<br>2022 | Budget FY<br>2023 |                         |
| 1000 Instruction                               | 1. | 11,298,225       | 2,824,556                 |  |                  |                  |   | 13,277,589       | 14,122,781        | 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. | 11,744,516       | 2,936,129                 | 0                                      | 0                | 0                | 0   | 13,802,068       | 14,680,645        | 6.4%                    |

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

**Classroom Site Fund Budget Limit Calculation**

|  |     |            |
|--|-----|------------|
| FY 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)<br>6841, 6842, 6843, 6850 | All Other Object Codes<br>(excluding 6900) | Totals           |                   | % Increase/<br>Decrease |       |
|--|-----|--|--------------|-----------------------------|--|--|------------------|-------------------|-------------------------|-------|
|  |     |  |              |                             |  |  | Prior FY<br>2022 | Budget FY<br>2023 |                         |       |
| <b>Unrestricted Capital Outlay Override (1)</b>    | 1.  |  |              |                             |  |  | 0                | 0                 | 0.0%                    |       |
| <b>Unrestricted Capital Outlay Fund 610 (6)</b>    |     |  |              |                             |  |  |                  |                   |                         |       |
| 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  | 575,000      |                             |  |  | 550,000          | 975,000           | 77.3%                   |       |
| 2300, 2400, 2500, 2900 Administration              | 4.  |  | 5,611,874    |                             |  |  | 4,205,754        | 5,611,874         | 33.4%                   |       |
| 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    | 7,546,874                   | 0                                      | 0  | 22,500           | 9,131,754         | 11,969,374              | 31.1% |

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 | 4,419,867                   |

(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.                          | 9,131,754 | 11,969,374    | 15,672,000 | 9,942,925             | 0         | 0             | 489,416   | 793,980 | 1.  |
| <b>Select Object Codes Detail (1)</b>                         |                             |           |               |            |                       |           |               |           |         |     |
| 6150 Classified Salaries                                      | 2.                          | 0         | 0             | 0          | 0                     | 0         | 0             | 0         | 0       | 2.  |
| 6200 Employee Benefits  | 3.                          | 0         | 0             | 0          | 0                     | 0         | 0             | 0         | 0       | 3.  |
| 6450 Construction Services                                    | 4.                          | 0         | 0             | 0          | 0                     | 0         | 0             | 0         | 0       | 4.  |
| 6710 Land and Improvements                                    | 5.                          | 0         | 0             | 0          | 0                     | 0         | 0             | 489,416   | 793,980 | 5.  |
| 6720 Buildings and Improvements                               | 6.                          | 0         | 0             | 15,672,000 | 9,942,925             | 0         | 0             | 0         | 0       | 6.  |
| 673X Furniture and Equipment                                  | 7.                          | 250,000   | 510,000       | 0          | 0                     | 0         | 0             | 0         | 0       | 7.  |
| 673X Vehicles   | 8.                          | 200,000   | 3,000,000     | 0          | 0                     | 0         | 0             | 0         | 0       | 8.  |
| 673X Technology Hardware & Software                           | 9.                          | 3,759,254 | 4,419,867     | 0          | 0                     | 0         | 0             | 0         | 0       | 9.  |
| 6831, 6832, 6833 Redemption of Principal                      | 10.                         | 0         |               | 0          | 0                     | 0         | 0             | 0         | 0       | 10. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 11.                         | 0         |               | 0          | 0                     | 0         | 0             | 0         | 0       | 11. |
| Total (lines 2-11)  | 12.                         | 4,209,254 | 7,929,867     | 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         | 0       | 13. |
| New Construction  | 14.                         | 0         | 0             | 0          | 0                     | 0         | 0             | 489,416   | 793,980 | 14. |
| Other   | 15.                         | 4,159,254 | 7,879,867     | 0          | 0                     | 0         | 0             | 0         | 0       | 15. |
| Total (lines 13-15, must equal line 12)                       | 16.                         | 4,209,254 | 7,929,867     | 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 \$ 350,000

**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. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Lin**

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

Table with 4 columns: Line Item, Description, FTE Prior FY, FTE Budget FY, Total All Functions Prior FY, Total All Functions Budget FY. Rows include ESEA Title I-IV, IDEA Part B, Johnson-O'Malley, Workforce Investment Act, AEA, Vocational Education, ESEA Title X, Medicaid Reimbursement, E-Rate, Impact Aid, and other federal projects.

STATE PROJECTS FTE & EXPENDITURES

Table with 4 columns: Line Item, Description, FTE Prior FY, FTE Budget FY, Total All Functions Prior FY, Total All Functions Budget FY. Rows include Vocational Education, Early Childhood Block Grant, Ext. School Yr., Adult Basic Education, Chemical Abuse Prevention Programs, Academic Contests, Gifted Education, College Credit Exam Incentives, Results-based Funding, Environmental Special Plate, Other State Projects, and Total State Project Funds.

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Rows include Teacher Compensation Increases, Class Size Reduction, Dropout Prevention Programs, Instructional Improvement Programs, and Total Instructional Improvement Fund.

Main summary table with 4 columns: FTE Prior FY, FTE Budget FY, TOTAL ALL FUNCTIONS Prior FY, TOTAL ALL FUNCTIONS Budget FY. Rows correspond to the Federal and State Projects tables.

Summary table for Instructional Improvement Fund with 4 columns: Line Item, Description, Prior FY, Budget FY. Rows include Teacher Compensation Increases, Class Size Reduction, Dropout Prevention Programs, Instructional Improvement Programs, and Total Instructional Improvement Fund.

OTHER FUNDS EXPENDITURES

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Rows include County, City, and Town Grants, English Language Learner, Compensatory Instruction, School Plant, Food Service, Civic Center, Community School, Auxiliary Operations, Extracurricular Activities Fees Tax Credit, Gifts and Donations, Career & Technical Education Projects, Fingerprint, School Opening, Insurance Proceeds, Textbooks, Litigation Recovery, Indirect Costs, Unemployment Insurance, Teacherage, Insurance Refund, Grants and Gifts to Teachers, Advertisement, Career Technical Education, Arizona Industry Credentials Incentive, Impact Aid Revenue Bond Building, Gifts and Donations-Capital, Condemnation, Energy and Water Savings, Emergency Deficiencies Correction, Building Renewal Grant, Debt Service, Impact Aid Revenue Bond Debt Service, Student Activities, and Employee Insurance.

INTERNAL SERVICE FUNDS 950-989

Table with 4 columns: Line Item, Description, Prior FY, Budget FY. Rows include Self-Insurance, Intergovernmental Agreements, Warehouse, and Print Shop.

Summary table for Other Funds Expenditures with 4 columns: Line Item, Description, Prior FY, Budget FY. Rows correspond to the Other Funds Expenditures table.

(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)

Table with 4 columns: Description, Amount, Column A (Maintenance and Operation), and Column B (Unrestricted Capital Outlay). Rows include items like FY 2023 Revenue Control Limit, District Additional Assistance, Tuition Revenue, and Budget Increase for various programs.

\* 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)<br>(from FY 2022 latest revised Budget, page 8, line 12)                                       | \$ 9,131,754  |
| 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)   | \$ 9,131,754  |
| 4. Amount Budgeted in Fund 610 in FY 2022<br>(from FY 2022 latest revised Budget, page 4, line 10)   | \$ 9,131,754  |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2   | \$ 9,131,754  |
| 6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ 4,032,612  |
| 7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.      | \$ 5,099,142  |
| 8. Interest Earned in Fund 610 in FY 2022  | \$ 6,290      |
| 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)  | \$ 6,863,942  |
| 12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)   | \$ 11,969,374 |

(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<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Other<br>6800 | Totals              |                      | %<br>Increase/<br>Decrease |
|---|-------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|---------------------|----------------------|----------------------------|
|   | Prior<br>FY | Budget<br>FY |                  |                              |  |                  |                  |               | Prior<br>FY<br>2022 | Budget<br>FY<br>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%                       |