



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

---

**DATE OF MEETING:** May 10, 2022

**TITLE:** Adoption of the Fiscal Year 2021-2022 Expenditure Budget Revision 1

---

**BACKGROUND:**

The State of Arizona requires governing boards to make final revisions to the operating budget prior to May 15<sup>th</sup>.

---

**RECOMMENDATION:**

It is the recommendation of the Administration that the Governing Board approve this revision of the 2021-2022 Expenditure Budget.

---

**INITIATED BY:**

*Scott Little*

Scott Little, Chief Financial Officer

Date: May 6, 2022

*Todd A. Jaeger*

Todd A. Jaeger, J.D., Superintendent



FY 2022

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 2022 was

Proposed	June 22, 2021
Adopted	July 6, 2021
Revised	May 10, 2022
	Date

SIGNED	SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE’s website by May 11, 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: 520-696-5000      Email: slittle@amphi.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021			\$ 110,000,000
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)			
Local	1000	\$	
Intermediate	2000	\$	
State	3000	\$	25,000,000
Federal	4000	\$	14,000,000
TOTAL		\$	39,000,000

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	3.7551	3.7551
Secondary Tax Rates:		
M&O Override	0.4699	0.4699
Special Program Override	0.1645	0.1645
Capital Override		
Class A Bonds		
Class B Bonds	0.8200	0.8200
CTED	0.0500	0.0500
Desegregation	0.2500	0.2500
Total Secondary Tax Rate	1.7544	1.7544

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)	\$ 99,919,174	\$ 99,919,174
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 9,131,754	\$ 9,131,754
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 59,845,261
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 168,896,189

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ 49,628
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ 47,461
3. Increase in average teacher salary from the prior year	\$ 2,167
4. Percentage increase	5%

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ 38,596
6. Total percentage increase in average teacher salary since FY 2018	\$ 29%

DISTRICT NAME			Amphitheater Unified		COUNTY		Pima		CTD NUMBER		100210000		VERSION		Revised #1	
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 2021	Budget FY 2022						
100 Regular Education																
1000 Instruction	1.	545.40	528.83	25,390,359	6,974,701	702,159	475,801	13,187	27,212,100	33,556,207	23.3%	1.				
2000 Support Services																
2100 Students	2.	89.66	71.07	2,223,109	586,600	470,059	21,527		3,570,200	3,301,295	-7.5%	2.				
2200 Instructional Staff	3.	54.10	49.71	1,329,462	427,541	162,275	87,114	1,357	1,971,000	2,007,749	1.9%	3.				
2300 General Administration	4.	11.75	11.25	1,082,630	290,581	58,429	54,929	25,433	1,609,000	1,512,002	-6.0%	4.				
2400 School Administration	5.	91.00	89.10	4,339,256	1,201,480	152,697	16,595	926	5,858,000	5,710,954	-2.5%	5.				
2500 Central Services	6.	47.30	52.30	1,921,510	616,338	1,011,304	182,383	33,270	3,529,500	3,764,805	6.7%	6.				
2600 Operation & Maintenance of Plant	7.	216.43	227.81	5,678,751	1,958,959	3,255,009	6,672,900	7,369	15,788,293	17,572,988	11.3%	7.				
2900 Other	8.	0.00	0.00						0	0	0.0%	8.				
3000 Operation of Noninstructional Services	9.	7.50	7.50	209,654	63,612	14,151	225,000		448,800	512,417	14.2%	9.				
610 School-Sponsored Cocurricular Activities	10.	25.00	25.00	128,229	33,606	2,331		37,374	149,000	201,540	35.3%	10.				
620 School-Sponsored Athletics	11.	6.00	6.00	942,834	200,275	164,357	187,887	40,337	1,481,000	1,535,690	3.7%	11.				
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.				
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.				
Regular Education Subsection Subtotal (lines 1-13)		14.	1,094.14	1,068.57	43,245,794	12,353,693	5,992,771	7,924,136	159,253	61,616,893	69,675,647	13.1%	14.			
200 and 300 Special Education																
1000 Instruction	15.	310.31	337.49	9,117,326	2,485,986	593,406	21,238	2,180	12,781,800	12,220,136	-4.4%	15.				
2000 Support Services																
2100 Students	16.	61.05	55.60	3,078,798	751,577	1,447,758	44,271	200	6,263,300	5,322,604	-15.0%	16.				
2200 Instructional Staff	17.	21.05	21.85	591,924	172,214	149,512	2,951	749	877,700	917,350	4.5%	17.				
2300 General Administration	18.	0.00	2.00	140,074	37,233	3,100			187,700	180,407	-3.9%	18.				
2400 School Administration	19.	1.00	0.15	11,362	2,125				25,700	13,487	-47.5%	19.				
2500 Central Services	20.	0.00	0.00			5,878			4,748	5,878	23.8%	20.				
2600 Operation & Maintenance of Plant	21.	1.00	2.00	38,718	8,412	5,875	1,374	135	71,600	54,514	-23.9%	21.				
2900 Other	22.	0.00	0.00						0	0	0.0%	22.				
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.				
Subtotal (lines 15-23)		24.	394.41	419.09	12,978,202	3,457,547	2,205,529	69,834	3,264	20,212,548	18,714,376	-7.4%	24.			
400 Pupil Transportation		25.	133.78	115.75	2,466,814	84,445	3,522,854	803,756		5,000,000	6,877,869	37.6%	25.			
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	68.94	75.67	2,969,888	797,040	212,612	45,460	0	4,025,000	4,025,000	0.0%	26.			
530 Dropout Prevention Programs	27.	2.50	1.75	129,400	65,052	17,566				129,412	212,018	63.8%	27.			
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	28.				
550 K-3 Reading Program	29.	11.80	7.00	325,237	89,027					459,656	414,264	-9.9%	29.			
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	1,705.57	1,687.83	62,115,335	16,846,804	11,951,332	8,843,186	162,517	91,443,509	99,919,174	9.3%	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	18,182,448	16,516,276	1.
2. Gifted Education	1,130,100	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)	900,000	1,000,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	20,212,548	18,714,376	9.
10. IEP required pupil transportation costs coded within Program 400		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	904.25	908.28
Number of FTE - Certified Purchased Services Personnel		9.90

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	51,250.00
All Funds - Federal	6330	4,000

FY 2022 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)								
Expenditures		Salaries	Employee Benefits	Purchased Services	Supplies	Property	Debt Service	Totals		%
		6100	6200	6300, 6400, 6500	6600	6700	and Miscellaneous 6800	Prior FY 2021	Budget FY 2022	Increase/ Decrease
1000 Instruction	1.	10,622,071	2,655,518					9,380,980	13,277,589	41.5%
2100 Support Services - Students	2.	287,083	71,771					225,633	358,854	59.0%
2200 Support Services - Instructional Staff	3.	132,500	33,125					76,843	165,625	115.5%
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	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	11,041,654	2,760,414	0	0	0	0	9,683,456	13,802,068	42.5%

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

Classroom Site Fund Budget Limit Calculation		
FY 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	9,683,454
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	6,125,631
Unexpended Budget Balance (line 8 minus 9)	12.	3,557,823
Interest Earned in the Classroom Site Fund in FY 2021	13.	26,760
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	10,040,369
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	177,116
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	13,802,068

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.  
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0		0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	4,000,000	300,000			1,500	4,891,700	4,301,500	-12.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	400,000	150,000				348,900	550,000	57.6%
2300, 2400, 2500, 2900 Administration	4.	0		4,205,754				1,293,363	4,205,754	225.2%
2600 Operation & Maintenance of Plant	5.	0		28,000				15,000	28,000	86.7%
2700 Student Transportation	6.	0		20,000				26,500	20,000	-24.5%
3000 Operation of Noninstructional Services (5)	7.	0						0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		5,500			21,000	21,000	26,500	26.2%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,400,000	4,709,254	0	0	22,500	6,596,463	9,131,754	38.4%

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

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

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(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	250,000
673X Vehicles	200,000
673X Tech Hardware & Software	3,759,254

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines2-9 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 \_\_\_\_\_.

DISTRICT NAME Amphitheater Unified

COUNTY Pima

CTD NUMBER 100210000

VERSION Revised #1

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.	6,596,463	9,131,754	6,400,000	15,672,000	0		598,700	489,416	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	0	0	0		0		0		4.
6710 Land and Improvements	5.	0	0	0		0		598,700	489,416	5.
6720 Buildings and Improvements	6.	0	0	6,400,000	15,672,000	0		0		6.
673X Furniture and Equipment	7.	458,000	250,000	0		0		0		7.
673X Vehicles	8.	26,500	200,000	0		0		0		8.
673X Technology Hardware & Software	9.	1,349,963	3,759,254	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0	0	0		0		0		10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0		0		0		11.
Total (lines 2-11)	12.	1,834,463	4,209,254	6,400,000	15,672,000	0	0	598,700	489,416	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	20,000	50,000	6,400,000	15,672,000			0	0	13.
New Construction	14.	0	0	0		0		598,700	489,416	14.
Other	15.	1,814,463	4,159,254	0		0		0	0	15.
Total (lines 13-15, must equal line 12)	16.	1,834,463	4,209,254	6,400,000	15,672,000	0	0	598,700	489,416	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 2022 \$ -

SPECIAL PROJECTS						
			FTE		TOTAL ALL FUNCTIONS	
FEDERAL PROJECTS			Prior FY	Budget FY	Prior FY	Budget FY
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	63.80	40.35	4,161,733	5,220,982
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.80	4.74	477,264	1,001,767
3.	160 ESEA Title IV - 21st Century Schools	6000	0.20	0.15	251,320	527,734
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	3.00	1.60	227,336	207,659
6.	200 ESEA Title VII - Indian Education	6000	1.00	1.33	16,382	16,242
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	43.00	52.90	2,898,075	2,905,561
9.	230 Johnson-O'Malley	6000	1.00	0.45	42,675	48,885
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	1.00	1.00	402,680	340,010
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	0.00	0.00	1,963,411	1,800,000
15.	374 E-Rate	6000	0.00	0.00	500,000	500,000
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	110.60	56.83	20,521,273	47,276,421
18.	Total Federal Project Funds (lines 1-17)		225.40	159.35	31,462,149	59,845,261
STATE PROJECTS						
19.	400 Vocational Education	6000	2.00	2.00	112,192	107,598
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.20	0.00	0	0
26.	456 College Credit Exam Incentives	6000	0.00	0.00	350,000	350,000
27.	457 Results-based Funding	6000	0.00	0.00	700,000	700,000
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	9.15	12.33	615,000	754,952
30.	Total State Project Funds (lines 19-29)		11.35	14.33	1,777,192	1,912,550
31.	Total Special Projects (lines 18 and 30)		236.75	173.68	33,239,341	61,757,811

INSTRUCTIONAL IMPROVEMENT FUND (020)		Prior FY		Budget FY	
1.	Teacher Compensation Increases	6000	100,000	125,000	1.
2.	Class Size Reduction	6000	100,000	175,000	2.
3.	Dropout Prevention Programs (M&O purposes)	6000	298,000	298,000	3.
4.	Instructional Improvement Programs (M&O purposes)	6000	58,742	57,710	4.
5.	Total Instructional Improvement Fund (lines 1-4)		556,742	655,710	5.

OTHER FUNDS		Prior FY		Budget FY	
1.	050 County, City, and Town Grants	6000	0	0	1.
2.	071 English Language Learner (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	2,177,666	2,294,190	4.
5.	510 Food Service	6000	6,000,000	6,000,000	5.
6.	515 Civic Center	6000	558,289	537,170	6.
7.	520 Community School	6000	138,958	187,072	7.
8.	525 Auxiliary Operations	6000	2,100,000	2,100,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,100,000	2,000,000	9.
10.	530 Gifts and Donations	6000	1,657,964	1,898,944	10.
11.	535 Career & Technical Education Projects	6000	50,000	50,000	11.
12.	540 Fingerprint	6000	25,000	25,000	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	187,318	183,642	14.
15.	555 Textbooks	6000	60,258	62,731	15.
16.	565 Litigation Recovery	6000	128,146	129,061	16.
17.	570 Indirect Costs	6000	356,065	541,381	17.
18.	575 Unemployment Insurance	6000	41,140	17,000	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	23,903	24,072	20.
21.	590 Grants and Gifts to Teachers	6000	18,000	0	21.
22.	595 Advertisement	6000	0	0	22.
23.	596 Career Technical Education	6000	1,281,273	1,281,273	23.
24.	597 Arizona Industry Credentials Incentive	6000	100,000	100,000	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	424,182	425,907	26.
27.	660 Condemnation	6000	4,200	4,278	27.
28.	665 Energy and Water Savings	6000	0	0	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	4,500,000	7,000,000	30.
31.	700 Debt Service	6000	16,000,000	16,000,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000	1,000,000	1,000,000	33.
34.	855 - Employee Insurance	6000	8,500,000	8,500,000	34.
INTERNAL SERVICE FUNDS 950-989					
1.	9__ Self-Insurance	6000	0	0	1.
2.	955 Intergovernmental Agreements	6000	50,000	100,000	2.
3.	950 Warehouse	6000	30,000	50,000	3.
4.	951 Print Shop	6000	500,000	500,000	4.

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



CALCULATION OF FY 2022 GENERAL BUDGET LIMIT  
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 76,788,794	\$ 500,000
*2.	(a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 5,297,838	
	(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 5,297,838	5,297,838
*3.	FY 2022 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	7,235,622	
	(b) Unrestricted Capital Outlay		
	(c) Special Program	2,194,957	
*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 <b>not</b> include full-day kindergarten or summer school tuition)		
	(a) Individuals and Other Private Sources	2,600	145
	(b) Other Arizona Districts	1,679,000	114,000
	(c) Out-of-State Districts and Other Governments	35,000	300
	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)	4,025,000	
*	(b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
*	(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	8,458,201	
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
	(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2020 (A.R.S. §15-910.N)		
*	(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
*	(g) FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
	(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
*	(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
	(a) Prior Year Over Expenditures/Resolutions:		
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
	(c) Increase for Energy and Water Savings Fund Transfer to M&O		
	(d) Noncompliance Adjustment		
	(e) ADM/Transportation Audit Adjustment		
	(f) Other:		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		
11.	FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 99,919,174	
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 A.11)		\$ 5,912,283

\* 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 2022 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT

(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$ 6,596,463
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 2021 Capital Expenditures (line A.1 + A.2)	\$ 6,596,463
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ 6,596,463
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 6,596,463
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 3,384,882
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 3,211,581
8. Interest Earned in Fund 610 in FY 2021	\$ 7,890
9. Monies deposited in Fund 610 from Divison of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2022 (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)	\$ 5,912,283
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 9,131,754

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR  
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2021	Budget FY 2022	
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 Revised #1

I certify that the Budget of \_\_\_\_\_ District, \_\_\_\_\_ County for fiscal year 2022 was officially revised by the Governing Board on, May 10, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_ during normal business hours.

President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2020 ADM</b>	<b>2021 ADM</b>	<b>2022 ADM</b>	1. Average salary of all teachers employed in FY 2022 (budget year)	49,628
<b>Attending</b>	12,783.000	11,004.000	11,580.000	2. Average salary of all teachers employed in FY 2021 (prior year)	47,461
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year	2,167
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.7551	3.7551	4. Percentage increase	5%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7544	1.7544	Comments on average salary calculation (Optional):	
<b>3. Budgeted Expenditures and Budget Limit:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		99,919,174	99,919,174		
<b>Classroom Site Fund</b>		13,802,068	13,802,068		
<b>Unrestricted Capital Outlay Fund</b>		9,131,754	9,131,754	5. Average salary of all teachers employed in FY 2018	38,596
				6. Total percentage increase in average teacher salary since FY 2018	29%

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
1000 Instruction	25,710,800	32,365,060	1,501,300	1,191,147	27,212,100	33,556,207	23.3%
<b>2000 Support Services</b>							
2100 Students	3,294,200	2,809,709	276,000	491,586	3,570,200	3,301,295	-7.5%
2200 Instructional Staff	1,718,000	1,757,003	253,000	250,746	1,971,000	2,007,749	1.9%
2300, 2400, 2500 Administration	9,725,500	9,451,795	1,271,000	1,535,966	10,996,500	10,987,761	-0.1%
2600 Oper./Maint. of Plant	7,429,500	7,637,710	8,358,793	9,935,278	15,788,293	17,572,988	11.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	260,000	273,266	188,800	239,151	448,800	512,417	14.2%
<b>610 School-Sponsored Cocurric. Activities</b>	149,000	161,835	0	39,705	149,000	201,540	35.3%
<b>620 School-Sponsored Athletics</b>	1,007,500	1,143,109	473,500	392,581	1,481,000	1,535,690	3.7%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	49,294,500	55,599,487	12,322,393	14,076,160	61,616,893	69,675,647	13.1%
<b>200 and 300 Special Education</b>							
1000 Instruction	12,279,800	11,603,312	502,000	616,824	12,781,800	12,220,136	-4.4%
<b>2000 Support Services</b>							
2100 Students	4,538,300	3,830,375	1,725,000	1,492,229	6,263,300	5,322,604	-15.0%
2200 Instructional Staff	674,700	764,138	203,000	153,212	877,700	917,350	4.5%
2300, 2400, 2500 Administration	192,400	190,794	25,748	8,978	218,148	199,772	-8.4%
2600 Oper./Maint. of Plant	61,100	47,130	10,500	7,384	71,600	54,514	-23.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	17,746,300	16,435,749	2,466,248	2,278,627	20,212,548	18,714,376	-7.4%
<b>400 Pupil Transportation</b>	2,600,000	2,551,259	2,400,000	4,326,610	5,000,000	6,877,869	37.6%
<b>510 Desegregation</b>	3,506,390	3,766,928	518,610	258,072	4,025,000	4,025,000	0.0%
<b>530 Dropout Prevention Programs</b>	123,600	194,452	5,812	17,566	129,412	212,018	63.8%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	458,156	414,264	1,500	0	459,656	414,264	-9.9%
<b>TOTAL EXPENDITURES</b>	73,728,946	78,962,139	17,714,563	20,957,035	91,443,509	99,919,174	9.3%