



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed	<u>June 27, 2022</u>
Adopted	<u>July 11, 2022</u>
Revised	<u>May 8, 2023</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 May 12, 2023.
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Natasha Camp

Beth Strickler

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Beth Strickler

Telephone: 623-474-6600

Email: estrickler@liberty25.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022	\$	<u>52,837,487</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000 \$	<u>1,294,139</u>
Intermediate	2000 \$	<u>1,626,430</u>
State	3000 \$	<u>30,089,745</u>
Federal	4000 \$	<u>5,703,223</u>
TOTAL	\$	<u>38,713,537</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>2.2906</u>	<u>2.1003</u>
Secondary Tax Rates:		
M&O Override	<u>0.6144</u>	<u>0.4847</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.2155</u>	<u>1.2219</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.8299</u>	<u>1.7066</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>34,936,186</u>	\$ <u>34,936,186</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>3,262,283</u>	\$ <u>3,262,283</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>8,959,295</u>	\$ <u>8,959,295</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>47,157,764</u>	\$ <u>47,157,764</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>49,355</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>48,202</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,153</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional): All returning teachers are budgeted to received a 2% increase in compensation for fiscal year 2022-2023. Additionally, all teachers will receive the equivalent of a 2% stipend. The overall average is not reflective of the full increase due to new teachers hired with less years of experience than long-tenured teachers retiring from the District.

DISTRICT CONTACT INFORMATION

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	VACANT	VACANT	atrodriguez@liberty25.org	623-474-6600	1001
Executive Assistant to Superintendent	Athena	Rodriguez	atrodriguez@liberty25.org	623-474-6600	1001
Chief Financial Officer	Beth	Strickler	estrickler@liberty25.org	623-474-6600	1013
Business Manager 1	Beth	Strickler	estrickler@liberty25.org	623-474-6600	1013
Business Manager 2					
Business Consultant					
School District Employee Report (SDER) Coordinator	Karina	Matsuura	kmatsuura@liberty25.org	623-474-6600	1022
SPED Data Reporting Coordinator	Kay	Hamrick	khamrick@liberty25.org	623-474-6600	1072
AzEDS/ADM Data Coordinator	John	Moreno	jmoreno@liberty25.org	623-474-6600	1082
Transportation Data Reporting Coordinator	Dondi	Gates	dgates@liberty25.org	623-474-6600	1045
CTE Coordinator					
Poverty Coordinator	Natasha	Camp	ncamp@liberty25.org	623-474-6600	1052
Assessments Coordinator	Natasha	Camp	ncamp@liberty25.org	623-474-6600	1052
Curriculum Coordinator	Natasha	Camp	ncamp@liberty25.org	623-474-6600	1052
Information Technology (IT) Director	John	Moreno	jmoreno@liberty25.org	623-474-6600	1082
Bookstore Manager					
Governing Board Member	Mark	Aguire	maguire@liberty25.org	623-474-6600	1001
Governing Board Member	Paul	Bixler	pbixler@liberty25.org	623-474-6600	1001
Governing Board Member	Kristopher	Kenyon	kkenyon@liberty25.org	623-474-6600	1001
Governing Board Member	Bryan	Parks	bparks@liberty25.org	623-474-6600	1001
Governing Board Member	Michael	Todd	mtodd@liberty25.org	623-474-6600	1001
Governing Board Member					
Governing Board Member					
Governing Board Member					
Governing Board Member					

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

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.	201.70	198.85	11,229,785	3,945,159	230,194	315,587	8,200	13,692,014	15,728,925	14.9%
2000 Support Services											
2100 Students	2.	10.00	10.00	377,379	160,247	30,739	8,647	0	497,683	577,012	15.9%
2200 Instructional Staff	3.	11.50	12.70	977,883	309,378	155,852	7,941	8,215	1,307,863	1,459,269	11.6%
2300 General Administration	4.	2.00	2.00	104,971	45,379	327,943	16,500	32,400	631,986	527,193	-16.6%
2400 School Administration	5.	24.00	26.00	1,593,487	513,886	39,251	13,645	25,800	1,880,764	2,186,069	16.2%
2500 Central Services	6.	14.60	14.60	993,706	301,484	465,157	72,980	4,245	1,480,244	1,837,572	24.1%
2600 Operation & Maintenance of Plant	7.	15.40	16.90	441,681	184,109	1,968,692	964,694	900	3,161,326	3,560,076	12.6%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	0	54,500	0	42,000	54,500	29.8%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	14,476	2,852	0	250	0	10,378	17,578	69.4%
620 School-Sponsored Athletics	11.	0.00	0.00	76,700	16,107	23,278	4,047	0	166,936	120,132	-28.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	279.20	281.05	15,810,068	5,478,601	3,241,106	1,458,791	79,760	22,871,194	26,068,326	14.0%
200 and 300 Special Education											
1000 Instruction	15.	51.10	51.30	1,893,512	619,646	1,479,458	18,601	0	3,388,014	4,011,217	18.4%
2000 Support Services											
2100 Students	16.	9.30	15.80	1,032,827	310,363	467,717	24,380	800	1,539,538	1,836,087	19.3%
2200 Instructional Staff	17.	2.40	2.90	206,187	65,813	87,205	4,900	1,650	352,811	365,755	3.7%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	62.80	70.00	3,132,526	995,822	2,034,380	47,881	2,450	5,280,363	6,213,059	17.7%
400 Pupil Transportation	25.	30.00	31.60	962,849	447,938	266,505	662,000	3,450	1,903,001	2,342,742	23.1%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	3.50	4.00	238,505	70,840	0	2,714	0	268,131	312,059	16.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	375.50	386.65	20,143,948	6,993,201	5,541,991	2,171,386	85,660	30,322,689	34,936,186	15.2%

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	4,887,954	5,884,009	1.
2. Gifted Education	260,263	252,557	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	132,146	76,493	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,280,363	6,213,059	9.
10. IEP required pupil transportation costs coded within Program 400	290,512	571,225	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 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	251.00	278.00
Number of FTE - Certified Purchased Services Personnel		1.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	38,632
All Funds - Federal	6330	<u>5,268</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) \$ 54,500
 (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.	3,304,948	706,139	0	0	0	0	3,058,624	4,011,087	31.1%
2100 Support Services - Students	2.	46,174	9,696	0	0	0	0	99,200	55,870	-43.7%
2200 Support Services - Instructional Staff	3.	15,000	3,598	0	0	0	0	0	18,598	--
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	3,366,122	719,433	0	0	0	0	3,157,824	4,085,555	29.4%

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.	3,157,824
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2,382,504
Unexpended Budget Balance (line 10 minus 11)	12.	775,320
Interest Earned in the Classroom Site Fund in FY 2022	13.	1,637
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	3,308,598
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	4,085,555

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals	Library Books, Textbooks, & Instructional Aids (2)	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	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	734,788	354,571			3,000	822,795	1,092,359	32.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	11,097	33,233			6,500	48,102	50,830	5.7%
2300, 2400, 2500, 2900 Administration	4.	0		659,537		0	122,000	370,141	781,537	111.1%
2600 Operation & Maintenance of Plant	5.	0		265,738			7,810	118,063	273,548	131.7%
2700 Student Transportation	6.	0		553,267			1,750	385,777	555,017	43.9%
3000 Operation of Noninstructional Services (5)	7.	0		3,360			0	3,360	3,360	0.0%
4000 Facilities Acquisition and Construction	8.	0		31,000			474,632	335,266	505,632	50.8%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	745,885	1,900,706	0	0	615,692	2,083,504	3,262,283	56.6%

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)]

\$ 3,360

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 8,097
6642 Textbooks	248,335
6643 Instructional Aids	486,453
673X Furniture and Equipment	456,752
673X Vehicles	598,826
673X Tech Hardware & Software	845,128

(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.	2,083,504	3,262,283	20,216,576	20,277,310	10,727,309	10,727,309	825,000	1,130,800	1.
Select Object Codes Detail (1)										
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.	335,266	447,632	16,389,126	16,182,860	10,727,309	10,727,309	825,000	1,130,800	4.
6710 Land and Improvements	5.	0	7,500	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	173,290	456,752	1,471,350	349,688	0	0	0	0	7.
673X Vehicles	8.	358,214	598,826	296,796	791,654	0	0	0	0	8.
673X Technology Hardware & Software	9.	618,548	845,128	1,015,275	657,417	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	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	0	11.
Total (lines 2-11)	12.	1,485,318	2,355,838	19,172,547	17,981,619	10,727,309	10,727,309	825,000	1,130,800	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	335,266	447,632	397,000	643,787			0	0	13.
New Construction	14.	0	0	15,992,126	15,539,073	10,727,309	10,727,309	825,000	630,800	14.
Other	15.	1,150,052	1,908,206	2,783,421	1,798,759	0	0	0	500,000	15.
Total (lines 13-15, must equal line 12)	16.	1,485,318	2,355,838	19,172,547	17,981,619	10,727,309	10,727,309	825,000	1,130,800	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 \$ 975,000

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, Line 12

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

	FTE		TOTAL ALL FUNCTIONS		
	Prior FY	Budget FY	Prior FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	3.60	8.20	477,533	561,208	1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.00	0.00	98,040	122,839	2.
3. 160 ESEA Title IV - 21st Century Schools	0.50	0.50	26,363	29,993	3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0	4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.00	0.00	61,755	73,324	5.
6. 200 ESEA Title VII - Indian Education	0.00	0.00	0	0	6.
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0	7.
8. 220 IDEA Part B	14.70	16.40	885,531	935,369	8.
9. 230 Johnson-O'Malley	0.00	0.00	0	0	9.
10. 240 Workforce Investment Act	0.00	0.00	0	0	10.
11. 250 AEA - Adult Education	0.00	0.00	0	0	11.
12. 260-270 Vocational Education - Basic Grants	0.00	0.00	0	0	12.
13. 280 ESEA Title X - Homeless Education	0.00	0.00	0	0	13.
14. 290 Medicaid Reimbursement	0.00	0.00	550,000	550,000	14.
15. 374 E-Rate	0.00	0.00	550,000	550,000	15.
16. 378 Impact Aid	0.00	0.00	0	0	16.
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	13.50	11.49	5,911,096	6,136,562	17.
18. Total Federal Project Funds (lines 1-17)	32.30	36.59	8,560,318	8,959,295	18.

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education	0.00	0.00	0	0	19.
20. 410 Early Childhood Block Grant	0.00	0.00	0	0	20.
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0.00	0	0	21.
22. 425 Adult Basic Education	0.00	0.00	0	0	22.
23. 430 Chemical Abuse Prevention Programs	0.00	0.00	0	0	23.
24. 435 Academic Contests	0.00	0.00	0	0	24.
25. 450 Gifted Education	0.00	0.00	0	0	25.
26. 456 College Credit Exam Incentives	0.00	0.00	0	0	26.
27. 457 Results-based Funding	0.10	0.90	124,410	108,797	27.
28. 460 Environmental Special Plate	0.00	0.00	0	0	28.
29. 465-499 Other State Projects	1.00	2.00	61,720	191,860	29.
30. Total State Project Funds (lines 19-29)	1.10	2.90	186,130	300,657	30.
31. Total Special Projects (lines 18 and 30)	33.40	39.49	8,746,448	9,259,952	31.

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

	Prior FY	Budget FY	
1. Teacher Compensation Increases	80,000	80,000	1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs (M&O purposes)	0		3.
4. Instructional Improvement Programs (M&O purposes)	170,000	170,000	4.
5. Total Instructional Improvement Fund (lines 1-4)	250,000	250,000	5.

OTHER FUNDS EXPENDITURES

	Prior FY	Budget FY	
1. 050 County, City, and Town Grants	0	0	1.
2. 071 English Language Learner (1)	0	0	2.
3. 072 Compensatory Instruction (1)	0	0	3.
4. 500 School Plant (2)	0	55,101	4.
5. 510 Food Service	2,090,605	2,212,967	5.
6. 515 Civic Center	450,000	555,186	6.
7. 520 Community School	325,000	364,440	7.
8. 525 Auxiliary Operations	425,000	371,109	8.
9. 526 Extracurricular Activities Fees Tax Credit	130,000	220,791	9.
10. 530 Gifts and Donations	125,000	116,257	10.
11. 535 Career & Technical Education Projects	0	0	11.
12. 540 Fingerprint	6,000	4,000	12.
13. 545 School Opening	0	0	13.
14. 550 Insurance Proceeds	60,000	45,390	14.
15. 555 Textbooks	2,040	1,016	15.
16. 565 Litigation Recovery	25,000	786	16.
17. 570 Indirect Costs	250,000	497,389	17.
18. 575 Unemployment Insurance	70,000	123,401	18.
19. 580 Teacherage	0	0	19.
20. 585 Insurance Refund	0	0	20.
21. 590 Grants and Gifts to Teachers	0	0	21.
22. 595 Advertisement	0	0	22.
23. 596 Career Technical Education	0	0	23.
24. 597 Arizona Industry Credentials Incentive	0	0	24.
25. 639 Impact Aid Revenue Bond Building	0	0	25.
26. 650 Gifts and Donations-Capital	30,000	30,000	26.
27. 660 Condemnation	0	0	27.
28. 665 Energy and Water Savings	0	0	28.
29. 686 Emergency Deficiencies Correction	0	0	29.
30. 691 Building Renewal Grant	1,046,000	1,046,000	30.
31. 700 Debt Service	3,853,874	4,673,892	31.
32. 720 Impact Aid Revenue Bond Debt Service	0	0	32.
33. 850 Student Activities	120,000	120,000	33.
34. Other Fund 539	650,000	202,147	34.

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	0	0	1.
2. 955 Intergovernmental Agreements	0	0	2.
3. 9__ OPEB	0	0	3.
4. 9__	0	0	4.

(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)	\$ 29,704,857	\$ 29,704,857	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,216,077		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,216,077		2,216,077
*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		1,850,065	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		3,118,308	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		262,956	
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)		\$ 34,936,186	
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)			\$ 2,216,077

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

**CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ <u>2,083,504</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>2,083,504</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>2,083,504</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>2,083,504</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,037,298</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>1,046,206</u>
8. Interest Earned in Fund 610 in FY 2022	\$ <u>0</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
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:	\$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>2,216,077</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>3,262,283</u></u>

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

I certify that the Budget of Liberty Elementary School District, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 8, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Beth Strickler at the District Office, telephone 623-474-6600 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	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	49,355
Attending	3,436.2390	4,049.9364	4,199.0114	2. Average salary of all teachers employed in FY 2022 (prior year)	48,202
		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,153
		2.2906	2.1003	4. Percentage increase	2%
2. Tax Rates:				Comments on average salary calculation (Optional): All returning teachers are budgeted to received a 2% increase in compensation for fiscal year 2022-2023. Additionally, all teachers will receive the equivalent of a 2% stipend. The overall average is not reflective of the full increase due to new teachers hired with less years of experience than long-tenured teachers retiring from the District.	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)					
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.8299	1.7066		
3. Budgeted Expenditures and Budget Limits:		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		34,936,186	34,936,186		
Classroom Site Fund		4,085,555	4,085,555		
Unrestricted Capital Outlay Fund		3,262,283	3,262,283		

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	
100 Regular Education							
1000 Instruction	13,348,130	15,174,944	343,884	553,981	13,692,014	15,728,925	14.9%
2000 Support Services							
2100 Students	475,196	537,626	22,487	39,386	497,683	577,012	15.9%
2200 Instructional Staff	1,126,470	1,287,261	181,393	172,008	1,307,863	1,459,269	11.6%
2300, 2400, 2500 Administration	3,307,478	3,552,913	685,516	997,921	3,992,994	4,550,834	14.0%
2600 Oper./Maint. of Plant	644,888	625,790	2,516,438	2,934,286	3,161,326	3,560,076	12.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	42,000	54,500	42,000	54,500	29.8%
610 School-Sponsored Cocurric. Activities	9,378	17,328	1,000	250	10,378	17,578	69.4%
620 School-Sponsored Athletics	139,819	92,807	27,117	27,325	166,936	120,132	-28.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	19,051,359	21,288,669	3,819,835	4,779,657	22,871,194	26,068,326	14.0%
200 and 300 Special Education							
1000 Instruction	2,381,956	2,513,158	1,006,058	1,498,059	3,388,014	4,011,217	18.4%
2000 Support Services							
2100 Students	775,246	1,343,190	764,292	492,897	1,539,538	1,836,087	19.3%
2200 Instructional Staff	249,556	272,000	103,255	93,755	352,811	365,755	3.7%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	3,406,758	4,128,348	1,873,605	2,084,711	5,280,363	6,213,059	17.7%
400 Pupil Transportation	1,214,546	1,410,787	688,455	931,955	1,903,001	2,342,742	23.1%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	265,131	309,345	3,000	2,714	268,131	312,059	16.4%
TOTAL EXPENDITURES	23,937,794	27,137,149	6,384,895	7,799,037	30,322,689	34,936,186	15.2%

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

CTD NUMBER 070425000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	30,322,689	34,936,186	4,613,497	15.2%
Instructional Improvement	250,000	250,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,157,824	4,085,555	927,731	29.4%
Federal Projects	8,560,318	8,959,295	398,977	4.7%
State Projects	186,130	300,657	114,527	61.5%
Unrestricted Capital Outlay	2,083,504	3,262,283	1,178,779	56.6%
New School Facilities	10,727,309	10,727,309	0	0.0%
Adjacent Ways	825,000	1,130,800	305,800	37.1%
Debt Service	3,853,874	4,673,892	820,018	21.3%
School Plant Fund	0	55,101	55,101	--
Auxiliary Operations	425,000	371,109	(53,891)	-12.7%
Bond Building	20,216,576	20,277,310	60,734	0.3%
Food Service	2,090,605	2,212,967	122,362	5.9%
Other	3,289,040	3,326,803	37,763	1.1%

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	4,887,954	5,884,009
Gifted Education	260,263	252,557
Remedial Education	0	0
ELL Incremental Costs	132,146	76,493
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	5,280,363	6,213,059

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	1	16	17	1 to	247.0
Teachers		242	242	1 to	17.4
Other		31	31	1 to	135.5
Subtotal	1	289	290	1 to	14.5
Classified --					
Managers, Supervisors, Directors		15	15	1 to	279.9
Teachers Aides		37	37	1 to	113.5
Other		121	121	1 to	34.7
Subtotal	0	173	173	1 to	24.3
TOTAL	1	462	463	1 to	9.1
Special Education --					
Teacher		35	35	1 to	18.3
Staff		37	37	1 to	11.2

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2023 TNT Base Limit	\$ <u>0</u>	
		<u> </u>	Primary Property Tax Rate
FY 2023 Budgeted Expenditures			Related to Budgeted
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Expenditures
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u> </u>
Adjustments for FY 2022 Expenditures			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2022 Total Actual Expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2022 final budget for Small School Adjustment	\$ <u> </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u>0</u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>975,000</u>	<u> </u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u> </u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ <u>975,000</u>	
B.1.	Current Assessed Value	\$ <u> </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>975,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)	
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.		
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.		