



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

Adopted
Version

BY THE GOVERNING BOARD

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

Proposed June 27, 2023
Adopted July 11, 2023
Revised
Date

SIGNED SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 12, 2023
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Laura Toenjes Chris Herrmann
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Chris Herrmann
Telephone: 480-541-1100 Email: cherrmann@kyrene.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2023 (\$111,776,489) and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2023, Est. Budget FY 2024. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, Total Aggregate School District Budget Limit.

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2024 (budget year), Average salary of all teachers employed in FY 2023 (prior year), Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional): The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on a teacher's base salary, not including stipends, performance contracts, or other payouts.

Check this box if your district has no teachers (transporting districts and some CTEDs).

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Ms.	Laura	Toenjes	ltoenjes@kyrene.org	480-541-1100	
Executive Assistant to Superintendent	Ms.	Nancy	Moser	nmoser@kyrene.org	480-541-1100	
Chief Financial Officer	Mr.	Chris	Herrmann	cherrmann@kyrene.org	480-541-1100	
Business Manager 1	Mr.	Brian	Lockery	blockery@kyrene.org	480-541-1370	
Business Manager 2	Mrs.	Joann	Thorsen	ithors@kyrene.org	480-541-1357	
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Carla	Covarrubias	ccovarrubias@kyrene.org	480-541-1309	
SPED Data Reporting Coordinator	Ms.	Holly	Neil	hneil@kyrene.org	480-541-1240	
AzEDS/ADM Data Coordinator	Ms.	Jennifer	Belding	JGBelding@kyrene.org	480-541-1234	
Transportation Data Reporting Coordinator	Mr.	Daniel	Uribe	duribe@kyrene.org	480-541-1715	
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director						
Bookstore Manager						
Governing Board Member	Mrs.	Michelle	Fahy	mfahy@kyrene.org	480-541-1100	
Governing Board Member	Dr.	Wanda	Kolomyjec	wkolomyjec@kyrene.org	480-541-1100	
Governing Board Member	Mrs.	Trine	Nelson	tnelson@kyrene.org	480-541-1100	
Governing Board Member	Mr.	Kevin	Walsh	kwalsh@kyrene.org	480-541-1100	
Governing Board Member	Mrs.	Margaret	Wright	mwright@kyrene.org	480-541-1100	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch Receipting

District's website home page address

www.Kyrenr.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2023	Budget FY 2024		
		100 Regular Education										
1000 Instruction	1.	609.19	607.63	46,810,197	14,414,169	3,287,309	1,119,419	42,400	58,588,215	65,673,494	12.1%	1.
2000 Support Services												
2100 Students	2.	90.35	90.95	3,909,528	1,254,390	47,671	5,250	150	5,355,612	5,216,989	-2.6%	2.
2200 Instructional Staff	3.	49.80	60.00	3,637,574	1,036,319	19,200	48,500	35,000	3,523,105	4,776,593	35.6%	3.
2300 General Administration	4.	5.63	5.00	752,656	188,422	404,500	7,000	24,500	1,122,209	1,377,078	22.7%	4.
2400 School Administration	5.	64.13	65.00	5,113,853	1,392,309	222,891	9,000	0	6,863,622	6,738,053	-1.8%	5.
2500 Central Services	6.	26.38	32.88	2,433,966	732,905	1,131,775	51,815	29,600	3,406,538	4,380,061	28.6%	6.
2600 Operation & Maintenance of Plant	7.	64.46	61.45	2,718,256	958,057	6,525,689	3,769,842	25,000	13,232,119	13,996,844	5.8%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	103,250	6,200	0	227,338	109,450	-51.9%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	16,000	3,272	0	0	0	19,248	19,272	0.1%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	29,250	5,980	0	0	0	43,281	35,230	-18.6%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	2,163	0	-100.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	273,100	0	-100.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	909.94	922.91	65,421,280	19,985,823	11,742,285	5,017,026	156,650	92,656,550	102,323,064	10.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	285.74	294.77	15,236,942	5,281,079	1,130,387	0	0	20,053,419	21,648,408	8.0%	15.
2000 Support Services												
2100 Students	16.	64.95	65.95	4,478,064	1,282,727	958,043	52,750	8,000	6,224,196	6,779,584	8.9%	16.
2200 Instructional Staff	17.	8.63	10.53	822,173	227,400	6,600	1,000	200	984,079	1,057,373	7.4%	17.
2300 General Administration	18.	0.00	0.00	0	0	30,000	0	0	30,000	30,000	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	900	0	0	7,050	900	-87.2%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	10,000	0	0	14,500	10,000	-31.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	359.32	371.25	20,537,179	6,791,206	2,135,930	53,750	8,200	27,313,244	29,526,265	8.1%	24.
400 Pupil Transportation	25.	67.50	66.50	2,710,285	1,110,575	497,493	675,500	2,000	5,233,906	4,995,853	-4.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	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.	13.56	13.56	803,866	223,177	5,900	1,200	0	1,008,984	1,034,143	2.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,350.32	1,374.22	89,472,610	28,110,781	14,381,608	5,747,476	166,850	126,212,684	137,879,325	9.2%	30.

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	26,531,104	28,328,519	1.
2. Gifted Education	1,104,076	1,071,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	122,271	126,746	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	27,757,451	29,526,265	9.
10. IEP required pupil transportation costs coded within Program 400	1,212,680	1,212,680	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
 Staff-Pupil 1 to 7

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Number of FTE - Certified Employees

Number of FTE - Certified Purchased Services Personnel

Prior FY	Budget FY
962.39	986.00
	16.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	45177
All Funds - Federal	6330	3,458

FY 2024 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 103,250
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	16,239,123	2,351,533	73,250	0	0	0	17,456,099	18,663,906	6.9%
2100 Support Services - Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support Services - Instructional Staff	3.	7,823	1,599	0	0	0	0	202,312	9,422	-95.3%
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.	16,246,946	2,353,132	73,250	0	0	0	17,658,411	18,673,328	5.7%

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

Classroom Site Fund Budget Limit Calculation

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	17,658,411
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10848760
Unexpended Budget Balance (line 10 minus 11)	12.	6,809,651
Interest Earned in the Classroom Site Fund in FY 2023	13.	0
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	11863677
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	18673328

(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	Short-term Noninstructional Software Subscription 6655	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	0	1,250,000	0	17,200,654	0	0	0	13,528,567	18,450,654	36.4%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	0	4,168,315		15,283,607			0	14,746,115	19,451,922	31.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	330,561	0	1,210,610			0	3,435,248	1,541,171	-55.1%
2300, 2400, 2500, 2900 Administration	0		0	778,290		0	0	2,406,292	778,290	-67.7%
2600 Operation & Maintenance of Plant	0		0	1,037,400			0	1,517,000	1,037,400	-31.6%
2700 Student Transportation	0		0	110,000			0	466,949	110,000	-76.4%
3000 Operation of Noninstructional Services (5)	0		0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		0	0			6,366,691	5,521,869	6,366,691	15.3%
5000 Debt Service								0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	4,498,876	0	18,419,907	0	0	6,366,691	28,093,473	29,285,474	4.2%

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	\$ 205,561
6642 Textbooks	109,015
6643 Instructional Aids	4,184,300
673X Furniture and Equipment	12,224,007
673X Vehicles	767,400
673X Tech Hardware & Software	5,428,500

(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 leases of \$ - , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on 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.	28,093,473	29,285,474	40,386,583	43,582,225	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	387,415	179,526	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	119,181	55,903	0	0	0	0	3.
6450 Construction Services	4.	5,521,869	6,366,691	16,068,000	35,174,296	0	0	636,246	641,474	4.
6710 Land and Improvements	5.	0	0	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.	1,453,382	12,224,007	1,466,500	1,927,500	0	0	0	0	7.
673X Vehicles	8.	624,300	767,400	627,000	645,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	10,393,452	5,428,500	11,650,000	5,600,000	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.	17,993,003	24,786,598	30,318,096	43,582,225	0	0	636,246	641,474	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	5,521,869	6,366,691	16,574,596	35,319,797			636,246	641,474	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	12,471,134	18,419,907	13,743,500	8,262,428	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	17,993,003	24,786,598	30,318,096	43,582,225	0	0	636,246	641,474	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education
20.	410 Early Childhood Block Grant
21.	420 Ext. School Yr. - Pupils with Disabilities
22.	425 Adult Basic Education
23.	430 Chemical Abuse Prevention Programs
24.	435 Academic Contests
25.	450 Gifted Education
26.	456 College Credit Exam Incentives
27.	460 Environmental Special Plate
28.	Other State Projects
29.	Total State Project Funds (lines 19-28)
30.	Total Special Projects (lines 18 and 29)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
19.30	22.90	1,755,279	1,587,057
1.75	2.88	527,733	434,763
0.00	0.00	0	0
0.00	0.00	0	0
0.57	0.57	75,263	75,002
3.60	3.60	252,340	216,546
0.00	0.00	0	0
42.33	38.83	4,617,204	2,682,276
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
25.00	23.75	4,034,948	3,890,179
0.00	0.00	465,105	984,242
0.00	0.00	0	0
32.03	12.04	16,977,225	10,317,929
124.58	104.57	28,705,097	20,187,994
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
6.50	6.36	1,372,212	5,225,459
6.50	6.36	1,372,212	5,225,459
131.08	110.93	30,077,309	25,413,453

Prior FY	Budget FY
2,906,549	3,582,170
0	0
0	0
1,205,641	230,372
4,112,190	3,812,542

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other

INTERNAL SERVICE FUNDS 950-989

1.	952/970 Self Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	950 Print Shop

Prior FY	Budget FY
0	0
202,783	235,000
0	0
1,610,502	2,030,840
7,477,159	7,277,936
1,107,577	676,185
13,093,035	11,870,394
1,342,768	1,081,180
1,760,073	1,537,846
752,021	571,960
0	0
13,299	8,308
0	0
154,753	195,799
96,955	105,735
80,371	42,093
4,370,280	4,554,379
54,745	106,837
0	0
0	0
3,551	4,993
15,275	15,769
0	0
0	0
0	0
34,428	45,431
2,550	2,552
9,654	9,655
0	0
6,440	6,764
26,498,825	26,831,086
0	0
733,134	558,815
0	0

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

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

		<u>A.</u> <u>Maintenance and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>96,049,270</u>	\$ <u>96,049,270</u>	\$ <u>0</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>7,414,753</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>7,414,753</u>	<u>1,845,264</u>	<u>5,569,489</u>
*3. FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		<u>15,485,453</u>	
(b) Unrestricted Capital Outlay			<u>6,834,000</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>19,996,137</u>	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>900,640</u>	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		<u>3,602,561</u>	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 137,879,325</u>	
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			<u>\$ 12,403,489</u>

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>28,093,473</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ <u>28,093,473</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>28,093,473</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>28,093,473</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>11,211,488</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>16,881,985</u>
8. Interest Earned in Fund 610 in FY 2023	\$ _____
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 2024 (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)	\$ <u>12,403,489</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>29,285,474</u></u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	3.00	3.20	183,541	51,459	0	0	0	202,783	235,000	15.9%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	3.00	3.20	183,541	51,459	0	0	0	202,783	235,000	15.9%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	19.	0.00	0.00	0	0	0	0	0	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%

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2024 was officially adopted by the Governing Board on, July 11, 2023, and that the complete Adopted Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1100 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)
	2022 ADM	2023 ADM	2024 ADM	
Attending	14,206.0118	13,668.3400	13,028.8600	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2024 (budget year) <u>58,376</u>
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8008	1.7433	2. Average salary of all teachers employed in FY 2023 (prior year) <u>57,231</u>
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7847	1.7736	3. Increase in average teacher salary from the prior year <u>1,145</u>
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase <u>2%</u>
Maintenance & Operation Fund		137,879,325	137,879,325	Comments on average salary calculation (Optional): The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on a teacher's base salary, not including stipends, performance contracts, or other payouts.
Classroom Site Fund		18,673,328	18,673,328	
Unrestricted Capital Outlay Fund		29,285,474	29,285,474	

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./.(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	55,844,456	61,224,366	2,743,759	4,449,128	58,588,215	65,673,494	12.1%
2000 Support Services							
2100 Students	5,312,562	5,163,918	43,050	53,071	5,355,612	5,216,989	-2.6%
2200 Instructional Staff	3,230,066	4,673,893	293,039	102,700	3,523,105	4,776,593	35.6%
2300, 2400, 2500 Administration	10,328,014	10,614,111	1,064,355	1,881,081	11,392,369	12,495,192	9.7%
2600 Oper./Maint. of Plant	3,621,308	3,676,313	9,610,811	10,320,531	13,232,119	13,996,844	5.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	14,638	0	212,700	109,450	227,338	109,450	-51.9%
610 School-Sponsored Cocurric. Activities	19,248	19,272	0	0	19,248	19,272	0.1%
620 School-Sponsored Athletics	38,806	35,230	4,475	0	43,281	35,230	-18.6%
630, 700, 800, 900 Other Programs	271,763	0	3,500	0	275,263	0	-100.0%
Regular Education Subsection Subtotal	78,680,861	85,407,103	13,975,689	16,915,961	92,656,550	102,323,064	10.4%
200 and 300 Special Education							
1000 Instruction	18,963,773	20,518,021	1,089,646	1,130,387	20,053,419	21,648,408	8.0%
2000 Support Services							
2100 Students	5,364,696	5,760,791	859,500	1,018,793	6,224,196	6,779,584	8.9%
2200 Instructional Staff	946,179	1,049,573	37,900	7,800	984,079	1,057,373	7.4%
2300, 2400, 2500 Administration	0	0	37,050	30,900	37,050	30,900	-16.6%
2600 Oper./Maint. of Plant	0	0	14,500	10,000	14,500	10,000	-31.0%
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	25,274,648	27,328,385	2,038,596	2,197,880	27,313,244	29,526,265	8.1%
400 Pupil Transportation	3,927,614	3,820,860	1,306,292	1,174,993	5,233,906	4,995,853	-4.5%
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	1,001,884	1,027,043	7,100	7,100	1,008,984	1,034,143	2.5%
TOTAL EXPENDITURES	108,885,007	117,583,391	17,327,677	20,295,934	126,212,684	137,879,325	9.2%

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

CTD NUMBER 070428000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	126,212,684	137,879,325	11,666,641	9.2%
Instructional Improvement	4,112,190	3,812,542	(299,648)	-7.3%
English Language Learner	202,783	235,000	32,217	15.9%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	17,658,411	18,673,328	1,014,917	5.7%
Federal Projects	28,705,097	20,187,994	(8,517,103)	-29.7%
State Projects	1,372,212	5,225,459	3,853,247	280.8%
Unrestricted Capital Outlay	28,093,473	29,285,474	1,192,001	4.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	26,498,825	26,831,086	332,261	1.3%
School Plant Fund	1,610,502	2,030,840	420,338	26.1%
Auxiliary Operations	1,342,768	1,081,180	(261,588)	-19.5%
Bond Building	40,386,583	43,582,225	3,195,642	7.9%
Food Service	7,477,159	7,277,936	(199,223)	-2.7%
Other	46,562,347	44,609,286	(1,953,061)	-4.2%

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	26,531,104	28,328,519
Gifted Education	1,104,076	1,071,000
Remedial Education	0	0
ELL Incremental Costs	122,271	126,746
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	27,757,451	29,526,265

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	2	40	42	1 to	310.2
Teachers	10	872	882	1 to	14.8
Other	0	78	78	1 to	167.0
Subtotal	12	990	1,002	1 to	13.0
Classified --					
Managers, Supervisors, Directors	0	27	27	1 to	482.6
Teachers Aides	0	261	261	1 to	49.9
Other	1	483	484	1 to	26.9
Subtotal	1	771	772	1 to	16.9
TOTAL	13	1,761	1,774	1 to	7.3
Special Education --					
Teacher	3	146	149	1 to	12.1
Staff	1	272	273	1 to	6.5