



FY 2024
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 2024 was
Proposed June 27, 2023
Adopted July 11, 2023
Revised May 14, 2024
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 May 15, 2024
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

1. Total Budgeted Revenues for Fiscal Year 2023				\$	111,776,489
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)					
Local	1000	\$	12,880,114		
Intermediate	2000	\$	210,028		
State	3000	\$	79,115,125		
Federal	4000	\$	13,012,467		
TOTAL		\$	105,217,734		

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	1.8008	1.7433
Secondary Tax Rates:		
M&O Override	0.5657	0.5750
Special Program Override	0.0000	0.0000
Capital Override	0.2638	0.2538
Class A Bonds	0.0122	0.0683
Class B Bonds	0.9430	0.8765
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	1.7847	1.7736

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)	\$ 139,948,602	\$ 139,948,602
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 35,120,604	\$ 35,120,604
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 22,998,811
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 198,068,017

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ 58,376
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ 57,231
3. Increase in average teacher salary from the prior year	\$ 1,145
4. Percentage increase	2%

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.	Anthony	Ledesma	aledesma@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						

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.Kyrene.org

DISTRICT NAME			Kyrene Elementary School District No. 28		COUNTY		Maricopa		CTD NUMBER		070428000		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 2023	Budget FY 2024						
100 Regular Education																
1000 Instruction	1.	609.19	607.63	44,257,315	14,134,872	3,253,983	1,259,064	242,400	58,588,215	63,147,634	7.8%	1.				
2000 Support Services																
2100 Students	2.	90.35	90.95	4,382,616	1,486,340	47,671	12,550	250	5,355,612	5,929,427	10.7%	2.				
2200 Instructional Staff	3.	49.80	60.00	3,604,028	1,111,644	41,400	48,500	35,000	3,523,105	4,840,572	37.4%	3.				
2300 General Administration	4.	5.63	5.00	738,725	223,510	451,343	7,000	43,700	1,122,209	1,464,278	30.5%	4.				
2400 School Administration	5.	64.13	65.00	5,304,378	1,442,309	228,891	30,000	2,050	6,863,622	7,007,628	2.1%	5.				
2500 Central Services	6.	26.38	32.88	3,071,004	973,740	1,271,902	52,140	35,600	3,406,538	5,404,386	58.6%	6.				
2600 Operation & Maintenance of Plant	7.	64.46	61.45	3,106,207	1,128,105	6,953,200	3,948,985	87,000	13,232,119	15,223,497	15.0%	7.				
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.				
3000 Operation of Noninstructional Services	9.	0.00	0.00	8,500	1,950	103,250	6,200	0	227,338	119,900	-47.3%	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	5,000	1,000	0	0	0	2,163	6,000	177.4%	12.				
700, 800, 900 Other Programs	13.	0.00	0.00	196,500	38,965	0	0	0	273,100	235,465	-13.8%	13.				
Regular Education Subsection Subtotal (lines 1-13)		14.	909.94	922.91	64,719,523	20,551,687	12,351,640	5,364,439	446,000	92,656,550	103,433,289	11.6%	14.			
200 and 300 Special Education																
1000 Instruction	15.	285.74	294.77	14,172,830	5,188,311	1,930,332	7,212	1,100	20,053,419	21,299,785	6.2%	15.				
2000 Support Services																
2100 Students	16.	64.95	65.95	4,033,314	1,183,511	2,012,538	52,750	8,000	6,224,196	7,290,113	17.1%	16.				
2200 Instructional Staff	17.	8.63	10.53	872,173	237,400	6,135	1,330	335	984,079	1,117,373	13.5%	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	19,078,317	6,609,222	3,989,905	61,292	9,435	27,313,244	29,748,171	8.9%	24.			
400 Pupil Transportation		25.	67.50	66.50	2,850,285	1,155,575	982,841	731,072	5,000	5,233,906	5,724,773	9.4%	25.			
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	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%	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.	13.56	13.56	803,866	231,403	0	1,200	5,900	1,008,984	1,042,369	3.3%	29.			
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	1,350.32	1,374.22	87,451,991	28,547,887	17,324,386	6,158,003	466,335	126,212,684	139,948,602	10.9%	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	28,550,425	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	29,748,171	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)	Prior FY	Budget FY
Number of FTE - Certified Employees	962.39	986.00
Number of FTE - Certified Purchased Services Personnel		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) \$ 109,450
(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.	16,132,319	2,476,871	79,250	15,000	0	0	17,456,099	18,703,440	7.1%
2100 Support Services - Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support Services - Instructional Staff	3.	80,824	12,599	80,767	6,000		0	202,312	180,190	-10.9%
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.	16,213,143	2,489,470	160,017	21,000	0	0	17,658,411	18,883,630	6.9%

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.	\$ 10,917,266
Unexpended Budget Balance (line 10 minus 11)	12.	\$ 6,741,145
Interest Earned in the Classroom Site Fund in FY 2023	13.	\$ 140,381
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	\$ 11,864,332
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	\$ 137,772
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	\$ 18,883,630

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures			Library Books, Textbooks, & Instructional Aids (2)	Short-term Noninstructional Software Subscription	Property (2)	Redemption of Principal (3)	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2023	2024	
Unrestricted Capital Outlay Override (1)	1.	0	1,521,464	438,343	15,707,403	66,435	0	807,433	13,528,567	18,541,078	37.1%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	4,052,506		9,602,234			30,000	14,746,115	13,684,740	-7.2%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	696,513	24,645	892,420			885	3,435,248	1,614,463	-53.0%
2300, 2400, 2500, 2900 Administration	4.	0		423,217	4,377,345		0	0	2,406,292	4,800,562	99.5%
2600 Operation & Maintenance of Plant	5.	0		32,162	1,566,353			0	1,517,000	1,598,515	5.4%
2700 Student Transportation	6.	0		0	46,744			0	466,949	46,744	-90.0%
3000 Operation of Noninstructional Services (5)	7.	0		0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			13,309,145	5,521,869	13,309,145	141.0%
5000 Debt Service	9.					66,435			0	66,435	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,749,019	480,024	16,485,096	66,435	0	13,340,030	28,093,473	35,120,604	25.0%

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:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted
Capital Outlay

\$ 235,869

108,130

4,405,020

1,000,000

723,385

14,297,900

(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

\$ - .

DISTRICT NAME Kyrene Elementary School District No. 28

COUNTY Maricopa

CTD NUMBER 070428000

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.	28,093,473	35,120,604	40,386,583	52,381,585	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	13,302,354	16,068,000	37,907,956	0	0	636,246	665,760	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	1,000,000	1,466,500	1,944,787	0	0	0	0	7.
673X Vehicles	8.	624,300	723,385	627,000	5,297,874	0	0	0	0	8.
673X Technology Hardware & Software	9.	10,393,452	14,297,900	11,650,000	6,615,540	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	29,323,639	30,318,096	52,001,586	0	0	636,246	665,760	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	5,521,869	13,302,354	16,574,596	37,907,956			636,246	665,760	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	12,471,134	16,021,285	13,743,500	14,093,630	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	17,993,003	29,323,639	30,318,096	52,001,586	0	0	636,246	665,760	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	1,867,804
1.75	2.88	527,733	647,981
0.00	0.00	0	0
0.00	0.00	0	0
0.57	0.57	75,263	79,213
3.60	3.60	252,340	230,910
0.00	0.00	0	0
42.33	38.83	4,617,204	4,980,553
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	22,998,811
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
0.00	0.00	0	0
6.50	6.36	1,372,212	5,435,459
6.50	6.36	1,372,212	5,435,459
131.08	110.93	30,077,309	28,434,270
Prior FY		Budget FY	
2,906,549	3,581,170		
0	0		
0	0		
1,205,641	231,372		
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 949 Enterprise Print Shop	
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	1.
202,783	235,000	2.
0	0	3.
1,610,502	2,030,840	4.
7,477,159	7,277,936	5.
1,107,577	676,185	6.
13,093,035	12,318,338	7.
1,342,768	1,081,180	8.
1,760,073	1,537,846	9.
752,021	571,960	10.
0	0	11.
13,299	8,308	12.
0	0	13.
154,753	195,799	14.
96,955	105,735	15.
80,371	42,093	16.
4,370,280	4,554,379	17.
54,745	106,837	18.
0	0	19.
0	0	20.
3,551	4,993	21.
15,275	15,769	22.
0	0	23.
0	0	24.
0	0	25.
34,428	45,431	26.
2,550	2,552	27.
9,654	9,655	28.
0	0	29.
6,440	6,764	30.
26,498,825	26,831,086	31.
0	0	32.
733,134	558,815	33.
0	1,788,012	34.
22,341,510	21,838,169	1.
264,621	280,092	2.
0	0	3.
1,668,075	400,000	4.

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

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 97,283,884	\$ 0
*2.	(a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,414,753	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 7,414,753	7,414,753
*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	14,856,280	
	(b) Unrestricted Capital Outlay		6,834,000
	(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	12,900	
	(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)	23,378,579	
	(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)	0	
	(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)	883,392	
*11.	Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)	3,533,567	
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)	\$ 139,948,602	
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)		\$ 14,248,753

* 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)	\$	28,093,473
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	0
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$	28,093,473
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$	28,093,473
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	28,093,473
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	7,373,091
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	20,720,382
8. Interest Earned in Fund 610 in FY 2023	\$	151,469
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)	\$	14,248,753
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	35,120,604

(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%	

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 070428000

VERSION Revised #1

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2024 was officially revised by the Governing Board on, May 14, 2024, and that the complete Revised 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	1. Average salary of all teachers employed in FY 2024 (budget year)	58,376
Attending	14,206.0118	13,668.3400	12,987.6263	2. Average salary of all teachers employed in FY 2023 (prior year)	57,231
				3. Increase in average teacher salary from the prior year	1,145
				4. Percentage increase	2%
2. Tax Rates:		Prior FY	Est. Budget FY	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.	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8008	1.7433		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7847	1.7736		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		139,948,602	139,948,602		
Classroom Site Fund		18,883,630	18,883,630		
Unrestricted Capital Outlay Fund		35,120,604	35,120,604		

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	55,844,456	58,392,187	2,743,759	4,755,447	58,588,215	63,147,634	7.8%
2000 Support Services							
2100 Students	5,312,562	5,868,956	43,050	60,471	5,355,612	5,929,427	10.7%
2200 Instructional Staff	3,230,066	4,715,672	293,039	124,900	3,523,105	4,840,572	37.4%
2300, 2400, 2500 Administration	10,328,014	11,753,666	1,064,355	2,122,626	11,392,369	13,876,292	21.8%
2600 Oper./Maint. of Plant	3,621,308	4,234,312	9,610,811	10,989,185	13,232,119	15,223,497	15.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	14,638	10,450	212,700	109,450	227,338	119,900	-47.3%
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	241,465	3,500	0	275,263	241,465	-12.3%
Regular Education Subsection Subtotal	78,680,861	85,271,210	13,975,689	18,162,079	92,656,550	103,433,289	11.6%
200 and 300 Special Education							
1000 Instruction	18,963,773	19,361,141	1,089,646	1,938,644	20,053,419	21,299,785	6.2%
2000 Support Services							
2100 Students	5,364,696	5,216,825	859,500	2,073,288	6,224,196	7,290,113	17.1%
2200 Instructional Staff	946,179	1,109,573	37,900	7,800	984,079	1,117,373	13.5%
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	25,687,539	2,038,596	4,060,632	27,313,244	29,748,171	8.9%
400 Pupil Transportation	3,927,614	4,005,860	1,306,292	1,718,913	5,233,906	5,724,773	9.4%
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	1,035,269	7,100	7,100	1,008,984	1,042,369	3.3%
TOTAL EXPENDITURES	108,885,007	115,999,878	17,327,677	23,948,724	126,212,684	139,948,602	10.9%

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

CTD NUMBER 070428000

VERSION Revised #1

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	139,948,602	13,735,918	10.9%
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	18,883,630	1,225,219	6.9%
Federal Projects	28,705,097	22,998,811	(5,706,286)	-19.9%
State Projects	1,372,212	5,435,459	4,063,247	296.1%
Unrestricted Capital Outlay	28,093,473	35,120,604	7,027,131	25.0%
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	52,381,585	11,995,002	29.7%
Food Service	7,477,159	7,277,936	(199,223)	-2.7%
Other	46,562,347	45,067,732	(1,494,615)	-3.2%

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	28,550,425
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	29,748,171

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	309.2
Teachers	10	872	882	1 to	14.7
Other	0	78	78	1 to	166.5
Subtotal	12	990	1,002	1 to	13.0
Classified --					
Managers, Supervisors, Directors	0	27	27	1 to	481.0
Teachers Aides	0	261	261	1 to	49.8
Other	1	483	484	1 to	26.8
Subtotal	1	771	772	1 to	16.8
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

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>0</u></u>

Primary Property Tax Rate
Related to Budgeted
Expenditures

FY 2024 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
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 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 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 2023 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 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><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2024 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>0</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>0</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.