



District Name Kyrene Elementary School District No. 28

County Maricopa

CTD number 070428000

FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 25, 2024
Adopted
Revised
Date

Signed Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by 6/28/2024
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: 480-541-1120 Email: cherrmann@kyrene.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	105,217,735
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ 13,918,890
Intermediate	2000	\$ 11,999
State	3000	\$ 55,557,624
Federal	4000	\$ 9,543,773
TOTAL		\$ 79,032,286

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	1.7433	1.6651
Secondary Tax Rates:		
M&O Override	0.5750	0.5317
Special Program Override	0.0000	0.0000
Capital Override	0.2538	0.3063
Class A Bonds	0.0683	0.1196
Class B Bonds	0.8765	0.7724
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	1.7736	1.7300

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)	\$ 134,458,161	\$ 134,458,161
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 34,214,766	\$ 34,214,766
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ 10,019,539	\$ 10,019,539
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 178,692,466	\$ 178,692,466

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 58,654
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 57,504
3. Increase in average teacher salary from the prior year	\$ 1,150
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	jthors@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 Proposed			
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 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	607.63		43,256,074	13,642,091	2,388,052	1,097,659	40,215	63,147,634	60,424,091	-4.3%
2000 Support services											
2100 Students	2.	90.95		3,852,994	1,356,777	115,722	5,000	150	5,929,427	5,330,643	-10.1%
2200 Instructional staff	3.	60.00		3,675,591	1,088,619	29,600	58,000	12,600	4,840,572	4,864,410	0.5%
2300 General administration	4.	5.00		749,796	226,510	288,190	6,500	30,930	1,464,278	1,301,926	-11.1%
2400 School administration	5.	65.00		5,427,514	1,482,244	188,077	40,525	0	7,007,628	7,138,360	1.9%
2500 Central services	6.	32.88		2,319,973	703,099	1,083,713	69,000	42,700	5,404,386	4,218,485	-21.9%
2600 Operation & maintenance of plant	7.	61.45		2,679,810	969,744	6,767,193	3,710,769	24,050	15,223,497	14,151,566	-7.0%
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00		8,205	1,675	161,738	6,200	0	119,900	177,818	48.3%
610 School-sponsored cocurricular activities	10.	0.00		14,000	2,856	0	0	0	19,272	16,856	-12.5%
620 School-sponsored athletics	11.	0.00		37,826	7,724	0	0	0	35,230	45,550	29.3%
630 Other instructional programs	12.	0.00		5,000	1,021	0	0	0	6,000	6,021	0.4%
700, 800, 900 Other programs	13.	0.00		190,107	38,826	0	0	0	235,465	228,933	-2.8%
Regular education subsection subtotal (lines 1-13)	14.	922.91	0.00	62,216,890	19,521,186	11,022,285	4,993,653	150,645	103,433,289	97,904,659	-5.3%
200 and 300 Special education											
1000 Instruction	15.	294.77		15,396,476	5,370,002	922,575	0	1,400	21,299,785	21,690,453	1.8%
2000 Support services											
2100 Students	16.	65.95		4,793,627	1,345,905	1,340,350	50,000	13,900	7,290,113	7,543,782	3.5%
2200 Instructional staff	17.	10.53		711,347	200,485	127,559	1,000	700	1,117,373	1,041,091	-6.8%
2300 General administration	18.	0.00		0	0	30,000	0	0	30,000	30,000	0.0%
2400 School administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central services	20.	0.00		0	0	900	0	0	900	900	0.0%
2600 Operation & maintenance of plant	21.	0.00		0	0	10,000	0	0	10,000	10,000	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	371.25	0.00	20,901,450	6,916,392	2,431,384	51,000	16,000	29,748,171	30,316,226	1.9%
400 Pupil transportation	25.	66.50		2,772,937	1,154,015	747,963	630,000	6,000	5,724,773	5,310,915	-7.2%
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	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.	13.56		708,051	211,210		1,200	5,900	1,042,369	926,361	-11.1%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,374.22	0.00	86,599,328	27,802,803	14,201,632	5,675,853	178,545	139,948,602	134,458,161	-3.9%

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	28,550,425	29,096,987	1.
2. Gifted education	1,071,000	1,090,059	2.
3. Remedial education	0		3.
4. ELL incremental costs	126,746	129,180	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)	29,748,171	30,316,226	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 18
Staff-Pupil 1 to 6

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	50,400
All funds - Federal	6330	1,790

FY 2025 performance pay (A.R.S. Section 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) \$ 406,437
(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 2024	Budget FY 2025	
1000 Instruction	1.	16,700,830	2,750,798	0	0	0	0	18,703,440	19,451,628	4.0%
2100 Support services - students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support services - instructional staff	3.	10,872	2,237	0	0		0	180,190	13,109	-92.7%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	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.	16,711,702	2,753,035	0	0	0	0	18,883,630	19,464,737	3.1%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	18,883,630
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	11,283,225
Unexpended Budget Balance (line 10 minus 11)	12.	7,600,405
Interest earned in the Classroom Site Fund in FY 2024	13.	0
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	11,864,332
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	19,464,737

(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)	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	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	1,250,000	0	19,231,300	0	0	120,716	18,541,078	20,602,016	11.1%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	5,189,419		16,863,554			27,500	13,684,740	22,080,473	61.4%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	378,087	0	1,603,000			120,716	1,614,463	2,101,803	30.2%
2300, 2400, 2500, 2900 Administration	4.	0		0	1,277,911	0	0	0	4,800,562	1,277,911	-73.4%
2600 Operation & maintenance of plant	5.	0		0	457,985			0	1,598,515	457,985	-71.3%
2700 Student transportation	6.	0		0	150,000			0	46,744	150,000	220.9%
3000 Operation of noninstructional services (5)	7.	0		0	0			0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			8,146,594	13,309,145	8,146,594	-38.8%
5000 Debt service	9.								66,435	0	-100.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	5,567,506	0	20,352,450	0	0	8,294,810	35,120,604	34,214,766	-2.6%

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)]

\$ -
- (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

\$ 253,087

439,647

4,874,772

12,622,016

177,985

7,552,449

(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.	35,120,604	34,214,766	52,381,585	56,590,137	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	179,526	284,583	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	55,903	85,089	0	0	0	0	3.
6450 Construction Services	4.	13,302,354	0	37,907,956	48,511,655	0	0	665,760	665,760	4.
6710 Land and Improvements	5.	0	0	0		0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0		0	0	0	0	6.
673X Furniture and Equipment	7.	1,000,000	12,622,016	1,944,787	1,154,500	0	0	0	0	7.
673X Vehicles	8.	723,385	177,985	5,297,874	3,554,310	0	0	0	0	8.
673X Technology Hardware & Software	9.	14,297,900	7,552,449	6,615,540	3,000,000	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.	29,323,639	20,352,450	52,001,586	56,590,137	0	0	665,760	665,760	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	13,302,354	0	37,907,956	48,511,655			665,760	665,760	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	16,021,285	20,352,450	14,093,630	8,078,482	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	29,323,639	20,352,450	52,001,586	56,590,137	0	0	665,760	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 2025 \$ -

District name Kyrene Elementary School District No. 28			County Maricopa			CTD number 070428000			Version Proposed		
Special projects						Other funds expenditures					
Federal projects FTE & expenditures											
1.	100-130 ESEA Title I - Helping Disadvantaged Children					1.	050 County, City, and Town Grants		Prior FY	Budget FY	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology					2.	071 English Language Learner (1)		0	0	2.
3.	160 ESEA Title IV - 21st Century Schools					3.	072 Compensatory Instruction (1)		235,000	146,594	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice					4.	500 School Plant (2)		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students					5.	510 Food Service		2,030,840	2,657,116	5.
6.	200 ESEA Title VII - Indian Education					6.	515 Civic Center		7,277,936	8,083,882	6.
7.	210 ESEA Title VI - Flexibility and Accountability					7.	520 Community School		676,185	677,047	7.
8.	220 IDEA Part B					8.	525 Auxiliary Operations		12,318,338	12,888,294	8.
9.	230 Johnson-O'Malley					9.	526 Extracurricular Activities Fees Tax Credit		1,081,180	1,206,180	9.
10.	240 Workforce Investment Act					10.	530 Gifts and Donations		1,537,846	1,031,274	10.
11.	250 AEA - Adult Education					11.	535 Career & Technical Education Projects		571,960	431,959	11.
12.	260-270 Vocational Education - Basic Grants					12.	540 Fingerprint		0	0	12.
13.	280 ESEA Title X - Homeless Education					13.	545 School Opening		8,308	8,308	13.
14.	290 Medicaid Reimbursement					14.	550 Insurance Proceeds		0	0	14.
15.	349 National Forest Fees					15.	555 Textbooks		195,799	347,802	15.
16.	353 Taylor Grazing Fees					16.	565 Litigation Recovery		105,735	111,735	16.
17.	374 E-Rate					17.	570 Indirect Costs		42,093	165,799	17.
18.	378 Impact Aid					18.	575 Unemployment Insurance		4,554,379	4,991,389	18.
19.	300-399 Other Federal Projects					19.	580 Teacherage		106,837	101,559	19.
20.	699 Federal Impact Aid (Construction)					20.	585 Insurance Refund		0	0	20.
21.	Total Federal Project Funds (lines 1-20)					21.	590 Grants and Gifts to Teachers		4,993	4,993	21.
State projects FTE & expenditures						22.	595 Advertisement		15,769	5,069	22.
22.	400 Vocational Education					23.	596 Career Technical Education		0	0	23.
23.	410 Early Childhood Block Grant					24.	597 Arizona Industry Credentials Incentive		0	0	24.
24.	420 Ext. School Yr. - Pupils with Disabilities					25.	639 Impact Aid Revenue Bond Building		0	0	25.
25.	425 Adult Basic Education					26.	650 Gifts and Donations-Capital		45,431	45,431	26.
26.	430 Chemical Abuse Prevention Programs					27.	660 Condemnation		2,552	2,552	27.
27.	435 Academic Contests					28.	665 Energy and Water Savings		9,655	9,655	28.
28.	450 Gifted Eduction					29.	686 Emergency Deficiencies Correction		0	0	29.
29.	456 College Credit Exam Incentives					30.	691 Building Renewal Grant		6,764	6,764	30.
30.	460 Environmental Special Plate					31.	700 Debt Service		26,831,086	25,505,669	31.
31.	Other State Projects					32.	720 Impact Aid Revenue Bond Debt Service		0	0	32.
32.	Total State Project Funds (lines 22-31)					33.	850 Student Activities		558,815	539,950	33.
33.	Total Special Projects (lines 21 and 32)						Other _949_		1,788,012	1,860,759	34.
Instructional Improvement Fund Expenditures (020)						Internal Service Funds 950-989					
1.	Teacher compensation increases					1.	970/952 KEBT/Self-Insurance		21,838,169	26,422,822	1.
2.	Class size reduction					2.	955 Intergovernmental Agreements		280,092	278,812	2.
3.	Dropout prevention programs (M&O purposes)					3.	9__ OPEB		0	0	3.
4.	Instructional improvement programs (M&O purposes)					4.	950 Print Shop		400,000	525,000	4.
5.	Total instructional improvement Fund (lines 1-4)					(1) From Supplement, line 10 and line 20, respectively.					
						(2) Indicate amount budgeted in Fund 500 for M&O purposes			\$ -		

District name Kyrene Elementary School District No		County Maricopa	CTD number 070428000
			Version Proposed
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)			
		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 95,271,108	\$ 0
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,133,418	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 7,133,418	5,356,607
*3.	FY 2025 Override Authorization (A.R.S. Sections 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	14,755,977	
(b)	Unrestricted Capital Outlay		8,500,000
(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		
(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)	21,770,873	
(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 2023 (A.R.S. Section 15-910.M, 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 2024 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.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 134,458,161	
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)		\$ 13,856,607
* 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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$	35,120,604
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$	35,120,604
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	35,120,604
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	35,120,604
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	14,762,445
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	20,358,159
8. Interest earned in Fund 610 in FY 2024	\$	0
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	0
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$	0
(b) ADM/Transportation audit adjustment	\$	0
(c) Other:	\$	0
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	13,856,607
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	34,214,766

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	3.20	2.40	112,800	33,794					235,000	146,594	-37.6%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	3.20	2.40	112,800	33,794	0	0		0	235,000	146,594	-37.6%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

Summary of School District Proposed Expenditure Budget

CTD number 070428000

Version Proposed

I certify that the budget of Kyrene Elementary School District, Maricopa County for fiscal year 2025 was officially proposed by the Governing Board on, June 25, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1120 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)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	58,654
Attending	13,668.3400	12,982.8335	12,449.3350	2. Average salary of all teachers employed in FY 2024 (prior year)	57,504
				3. Increase in average teacher salary from the prior year	1,150
				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)		1.7433	1.6651		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7736	1.7300		
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		134,458,161	134,458,161		
Classroom Site Fund		19,464,737	19,464,737		
Unrestricted Capital Outlay Fund		34,214,766	34,214,766		

	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	58,392,187	56,898,165	4,755,447	3,525,926	63,147,634	60,424,091	-4.3%
2000 Support services							
2100 Students	5,868,956	5,209,771	60,471	120,872	5,929,427	5,330,643	-10.1%
2200 Instructional staff	4,715,672	4,764,210	124,900	100,200	4,840,572	4,864,410	0.5%
2300, 2400, 2500 Administration	11,753,666	10,909,136	2,122,626	1,749,635	13,876,292	12,658,771	-8.8%
2600 Oper./Maint. of plant	4,234,312	3,649,554	10,989,185	10,502,012	15,223,497	14,151,566	-7.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	10,450	9,880	109,450	167,938	119,900	177,818	48.3%
610 School-sponsored cocurric. activities	19,272	16,856	0	0	19,272	16,856	-12.5%
620 School-sponsored athletics	35,230	45,550	0	0	35,230	45,550	29.3%
630, 700, 800, 900 Other programs	241,465	234,954	0	0	241,465	234,954	-2.7%
Regular education subsection subtotal	85,271,210	81,738,076	18,162,079	16,166,583	103,433,289	97,904,659	-5.3%
200 and 300 Special education							
1000 Instruction	19,361,141	20,766,478	1,938,644	923,975	21,299,785	21,690,453	1.8%
2000 Support services							
2100 Students	5,216,825	6,139,532	2,073,288	1,404,250	7,290,113	7,543,782	3.5%
2200 Instructional staff	1,109,573	911,832	7,800	129,259	1,117,373	1,041,091	-6.8%
2300, 2400, 2500 Administration	0	0	30,900	30,900	30,900	30,900	0.0%
2600 Oper./Maint. of plant	0	0	10,000	10,000	10,000	10,000	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	25,687,539	27,817,842	4,060,632	2,498,384	29,748,171	30,316,226	1.9%
400 Pupil transportation	4,005,860	3,926,952	1,718,913	1,383,963	5,724,773	5,310,915	-7.2%
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	1,035,269	919,261	7,100	7,100	1,042,369	926,361	-11.1%
Total Expenditures	115,999,878	114,402,131	23,948,724	20,056,030	139,948,602	134,458,161	-3.9%

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number 070428000

Version Proposed

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	139,948,602	134,458,161	(5,490,441)	-3.9%
Instructional Improvement	3,812,542	3,832,900	20,358	0.5%
English Language Learner	235,000	146,594	(88,406)	-37.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	18,883,630	19,464,737	581,107	3.1%
Federal Projects	22,998,811	10,019,539	(12,979,272)	-56.4%
State Projects	5,435,459	4,191,288	(1,244,171)	-22.9%
Unrestricted Capital Outlay	35,120,604	34,214,766	(905,838)	-2.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	26,831,086	25,505,669	(1,325,417)	-4.9%
School Plant Fund	2,030,840	2,657,116	626,276	30.8%
Auxiliary Operations	1,081,180	1,206,180	125,000	11.6%
Bond Building	52,381,585	56,590,137	4,208,552	8.0%
Food Service	7,277,936	8,083,882	805,946	11.1%
Other	45,067,732	50,456,973	5,389,241	12.0%

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	28,550,425	29,096,987
Gifted Education	1,071,000	1,090,059
Remedial Education	0	0
ELL Incremental Costs	126,746	129,180
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	29,748,171	30,316,226

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	3	37	40	1 to	311.2
Teachers	6	665	671	1 to	18.6
Other	1	124	125	1 to	99.6
Subtotal	10	826	836	1 to	14.9
Classified --					
Managers, supervisors, directors	0	13	13	1 to	957.6
Teachers aides	0	252	252	1 to	49.4
Other	3	269	272	1 to	45.8
Subtotal	3	534	537	1 to	23.2
TOTAL	13	1,360	1,373	1 to	9.1
Special education --					
Teacher	0	103	103	1 to	17.8
Staff	0	291	291	1 to	6.3

District name Kyrene Elementary School District No. 28CTD number 070428000Version Proposed

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2025 TNT Base Limit	\$	<u><u>0</u></u>

Primary property tax rate
related to budgeted
expenditures

FY 2025 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 2024 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		<u>#REF!</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$	<u> </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	<u>#REF!</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><u>0</u></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 2025 for Adjacent Way 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 2025 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.

Funds														
General			Capital Projects				Special Revenue							
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue					
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter										Debt Service	Permanent	Enterprise	Internal Services	Total all funds
1. FY 2023 final ending fund balance	23,378,579	20,871,851	8,194,754	0	24,082,209	641,474	0	6,809,651	334,337	13,186,736	968,611	0	0	12,879,176
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.														
2. FY 2024 activity, year-to-date and estimated through June 30														
(a) FY 2024 revenues and other financing sources	118,114,908	14,249,691	2,986,785	0	19,500,000	0	0	11,864,332	10,033,834	18,604,160	25,862,475	0	0	16,539,071
(b) FY 2024 expenditures and other financing uses	118,114,908	22,632,413	1,939,674	0	29,742,088	0	0	11,140,684	13,398,926	20,603,927	26,072,892	0	0	16,307,583
														259,953,095
3. Estimated FY 2024 ending fund balance	23,378,579	12,489,129	9,241,865	0	13,840,121	641,474	0	7,533,299	(3,030,755)	11,186,969	758,194	0	0	13,110,664
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	4,675,716	0	0	0	0	641,474	0	7,533,299	(3,030,755)	11,186,969	758,194	0	0	13,110,664
(c) Committed	0	12,489,129	1,848,373	0	13,840,121	0	0	0	0	0	0	0	0	28,177,623
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	18,702,863	0	7,393,492	0	0	0	0	0	0	0	0	0	0	26,096,355
(f) Total (amount must agree to line 3 above)	23,378,579	12,489,129	9,241,865	0	13,840,121	641,474	0	7,533,299	(3,030,755)	11,186,969	758,194	0	0	13,110,664
														89,149,539
4. FY 2024 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	(3,030,755)	0	0	0	0	0	(3,030,755)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0						0						0
(c) Planned to be spent in FY 2025	10,667,357	12,489,129	1,848,373	0	13,840,121	0	0	500,000	0	4,445,186		0	0	300,000
(d) Maintained for spending after FY 2025	12,711,222	0	7,393,492	0	0	641,474	0	7,033,299	0	6,741,783	758,194	0	0	12,810,664
(e) Total (amount must agree to line 3 above)	23,378,579	12,489,129	9,241,865	0	13,840,121	641,474	0	7,533,299	(3,030,755)	11,186,969	758,194	0	0	13,110,664
														89,149,539

B. Total budgeted expenditures compared to planned spending
Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	134,458,161	34,214,766	19,464,737
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	121,746,939	22,112,750	11,740,845
3. Estimated unspent budget capacity carried forward for spending after FY 2025	12,711,222	12,102,016	7,723,892

C. Comments (optional)