



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 6052024

Adopted _____

Revised _____

Date

Dr. Scott Spurgeon
Cathey L. Mayes

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 6072024

Type the Date as MM/DD/YYYY

Dr. Scott Spurgeon

Superintendent signature

Cathey L. Mayes

Business Manager signature

Dr. Scott Spurgeon

Superintendent name (typed name)

Cathey Mayes

Business Manager name (typed name)

District contact employee: Cathey Mayes

Telephone: (623) 738-0022 Email: cathey.mayes@west-mec.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	68,000,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ 6,000,000
Intermediate	2000	\$
State	3000	\$ 34,000,000
Federal	4000	\$ 1,000,000
TOTAL		\$ 41,000,000

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:	0.0500	0.0500
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.1038	0.1300
CTED		
Desegregation		
Total Secondary Tax Rate	0.1038	0.1300

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)	\$ 68,814,742	\$ 68,814,742
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 51,687,280	\$ 51,687,280
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)		\$ 700,000
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ 121,202,022

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 78,823
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 75,792
3. Increase in average teacher salary from the prior year	\$ 3,031
4. Percentage increase	4%

Comments on average salary calculation (Optional):

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

District name West-MEC #402

County Maricopa

CTD number 070802000

Version Proposed

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Scott	Spurgeon	scott.spurgeon@west-mec.org	623-738-0000	
Executive Assistant to Superintendent		Luisa	Brown	luisa.brown@west-mec.org	623-738-0000	
Chief Financial Officer		Cathey	Mayes	Cathey.Mayes@west-mec.org	623-738-0055	
Business Manager 1		Cathey	Mayes	Cathey.Mayes@west-mec.org	623-738-0055	
Business Manager 2						
Business Consultant		Larry	Weeks		623-738-0012	
School District Employee Report (SDER) Coordinator		Cathey	Mayes	Cathey.Mayes@west-mec.org	623-738-0055	
SPED Data Reporting Coordinator		Shelly	Thome	Shelly.thome@west-mec.org	623-738-0026	
AzEDS/ADM Data Coordinator		Naomi	Amaya	naomi-amaya@west-mec.org	623-738-0058	
Transportation Data Reporting Coordinator		N/A	N/A	N/A		
CTE Coordinator		Jarret	Guy	jarrett.guy@west-mec.org	623-738-0024	
Poverty Coordinator						
Assessments Coordinator		Jarrett	Guy	jarrett.guy@west-mec.org	623-738-0024	
Curriculum Coordinator		Jarrett	Guy	jarrett.guy@west-mec.org	623-738-0024	
Information Technology (IT) Director		George	Gerardo	george.gerardo@west-mec.org	623-738-0021	
Bookstore Manager						
Governing Board Member		Frank	Straka	frank.straka@west-mec.org	623-738-0000	
Governing Board Member		Jaun	Ramirez	juan.ramirez@west-mec.org	623-738-0000	
Governing Board Member		Barbara	Wyllie	barbara.wyllie@west-mec.org	623-738-0000	
Governing Board Member		James	Migliorino	james.migliorino@west-mec.org	623-738-0000	
Governing Board Member		Robert	Garcia	robert.garcia@west-mec.org	623-738-0000	
Governing Board Member		Linda	Busam	linda.busam@west-mec.org	623-738-0000	
Governing Board Member		Edward	Molina	edward.molina@west-mec.org	623-738-0000	
Governing Board Member						
Governing Board Member						

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	<input type="text" value="FOCUS School Software LLC"/>	
Accounting Information System	<input type="text" value="Infinite Visions"/>	<input type="text"/>
Bookstore Cash Receipting System	<input type="text" value="FOCUS"/>	
District's website home page address	<input type="text" value="www.west-mec.edu"/>	

District name			County			CTD number			Version		Proposed												
West-MEC #402			Maricopa			070802000																	
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.	0.00							0	0	0.0%	1.											
2000 Support services																							
2100 Students	2.	0.00							0	0	0.0%	2.											
2200 Instructional staff	3.	0.00							0	0	0.0%	3.											
2300 General administration	4.	0.00							0	0	0.0%	4.											
2400 School administration	5.	0.00							0	0	0.0%	5.											
2500 Central services	6.	0.00							0	0	0.0%	6.											
2600 Operation & maintenance of plant	7.	0.00							0	0	0.0%	7.											
2900 Other	8.	0.00							0	0	0.0%	8.											
3000 Operation of noninstructional services	9.	0.00							0	0	0.0%	9.											
610 School-sponsored cocurricular activities	10.	0.00							0	0	0.0%	10.											
620 School-sponsored athletics	11.	0.00							0	0	0.0%	11.											
630 Other instructional programs	12.	0.00							0	0	0.0%	12.											
700, 800, 900 Other programs	13.	0.00							0	0	0.0%	13.											
Regular education subsection subtotal (lines 1-13)		14.	0.00	0.00	0	0	0	0	0	0	0.0%	14.											
200 and 300 Special education																							
1000 Instruction	15.	0.00		6,700,000	2,000,000	455,000	1,225,000	34,270,742	46,697,785	44,650,742	-4.4%	15.											
2000 Support services																							
2100 Students	16.	0.00		1,350,000	575,000	20,000	30,000	39,000	1,981,616	2,014,000	1.6%	16.											
2200 Instructional staff	17.	0.00		1,900,000	750,000	440,000	60,000	450,000	3,582,806	3,600,000	0.5%	17.											
2300 General administration	18.	0.00		900,000	350,000	167,000	4,000	57,000	1,428,550	1,478,000	3.5%	18.											
2400 School administration	19.	0.00		1,250,000	525,000	9,000	84,000	21,500	1,860,359	1,889,500	1.6%	19.											
2500 Central services	20.	0.00		1,225,000	775,000	1,375,000	52,000	7,800,000	11,148,856	11,227,000	0.7%	20.											
2600 Operation & maintenance of plant	21.	0.00		600,000	260,000	2,225,000	775,000	17,500	3,826,960	3,877,500	1.3%	21.											
2900 Other	22.	0.00							0	0	0.0%	22.											
3000 Operation of noninstructional services	23.	0.00							0	0	0.0%	23.											
Subtotal (lines 15-23)		24.	0.00	0.00	13,925,000	5,235,000	4,691,000	2,230,000	42,655,742	70,526,932	68,736,742	-2.5%	24.										
400 Pupil transportation		25.	0.00					78,000	78,000	78,000	0.0%	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	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.	0.00							0	0	0.0%	29.											
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	0.00	0.00	13,925,000	5,235,000	4,691,000	2,230,000	42,733,742	70,604,932	68,814,742	-2.5%	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)

1. Total all disability classifications
2. Gifted education
3. Remedial education
4. ELL incremental costs
5. ELL compensatory instruction
6. Vocational and technical education (non-CTED)
7. Career education (non-CTED)
8. Career technical education (CTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)
10. IEP required pupil transportation costs coded within Program 400

Prior FY	Budget FY	
0		1.
0		2.
0		3.
0		4.
0		5.
0		6.
0		7.
70,526,932	68,736,742	8.
70,526,932	68,736,742	9.
0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0
Staff-Pupil 1 to 0

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	30300
All funds - Federal	6330	4,610

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)
(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.	2,700,000	1,270,832					4,680,832	3,970,832	-15.2%
2100 Support services - students	2.							0	0	0.0%
2200 Support services - instructional staff	3.							0	0	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	2,700,000	1,270,832	0	0	0	0	4,680,832	3,970,832	-15.2%

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.	\$	4,680,832.00
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	\$	2,065,900.00
Unexpended Budget Balance (line 10 minus 11)	12.	\$	2,614,932.00
Interest earned in the Classroom Site Fund in FY 2024	13.	\$	9,500.00
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	\$	1,346,400.00
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.		
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	\$	3,970,832.00

(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	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		1,600,000		4,500,000				3,075,355	6,100,000	98.4%
2000 Support services											
2100, 2200 Students and instructional staff	3.		100,000		350,000				427,000	450,000	5.4%
2300, 2400, 2500, 2900 Administration	4.			250,000	1,750,000			18,537,280	50,615,051	20,537,280	-59.4%
2600 Operation & maintenance of plant	5.				600,000				512,940	600,000	17.0%
2700 Student transportation	6.								0	0	0.0%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.							24,000,000	316,338	24,000,000	7486.8%
5000 Debt service	9.								0	0	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	1,700,000	250,000	7,200,000	0	0	42,537,280	54,946,684	51,687,280	-5.9%

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

\$ -

500,000

1,100,000

3,000,000

0

500,000

(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.	54,946,684	51,687,280	51,664,188	50,709,947	0		0		1.
Select Object Codes Detail (1)											
6150 Classified Salaries	2.	0		0	100,000	0		0			2.
6200 Employee Benefits	3.	0		0	35,000	0		0			3.
6450 Construction Services	4.	0	24,000,000	51,664,188	50,574,947	0		0			4.
6710 Land and Improvements	5.	0		0		0		0			5.
6720 Buildings and Improvements	6.	0		0		0		0			6.
673X Furniture and Equipment	7.	710,289	3,000,000	0		0		0			7.
673X Vehicles	8.	1,000	0	0		0		0			8.
673X Technology Hardware & Software	9.	905,361	500,000	0		0		0			9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0			10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0			11.
Total (lines 2-11)	12.	1,616,650	27,500,000	51,664,188	50,709,947	0	0	0	0		12.
Total amounts reported on lines 2-11 above for:											
Renovation	13.	316,338	0	223,996				0			13.
New Construction	14.	0	24,000,000	0	50,574,947	0		0			14.
Other	15.	1,300,312	3,500,000	51,440,192	135,000	0		0			15.
Total (lines 13-15, must equal line 12)	16.	1,616,650	27,500,000	51,664,188	50,709,947	0	0	0	0		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		County		CTD number		Version	
West-MEC #402		Maricopa		070802000		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		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures				22.	595 Advertisement		
22.	400 Vocational Education			23.	596 Career Technical Education		
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive		
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building		
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital		
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation		
27.	435 Academic Contests			28.	665 Energy and Water Savings		
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction		
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant		
30.	460 Environmental Special Plate			31.	700 Debt Service		
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service		
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities		
33.	Total Special Projects (lines 21 and 32)			34.	Other _____		
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1.	Teacher compensation increases			1.	9__ Self-Insurance		
2.	Class size reduction			2.	955 Intergovernmental Agreements		
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB		
4.	Instructional improvement programs (M&O purposes)			4.	9__ _____		
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 <u>West-MEC #402</u>		County <u>Maricopa</u>	CTD number <u>070802000</u>	
			Version <u>Proposed</u>	
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)	\$ <u>57,084,810</u>	\$ <u>52,084,810</u>	\$ <u>5,000,000</u>
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>5,740,596</u>		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c)	Total DAA (line 2.a plus 2.b)	\$ <u>5,740,596</u>	<u>0</u>	<u>5,740,596</u>
*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			
(b)	Unrestricted Capital Outlay			
(c)	Special Program			
*4.	Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9- 12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)			
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (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>16,604,932</u>	
(b)	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.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 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)		<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>125,000</u>	
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)	\$ <u>68,814,742</u>		
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)		\$ <u>10,740,596</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 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)	\$ 54,946,684
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)	\$ 54,946,684
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 54,946,684
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 54,946,684
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 14,000,000
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 40,946,684
8. Interest earned in Fund 610 in FY 2024	\$
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 2025 (A.R.S. Section 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)	\$ 10,740,596
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 51,687,280

(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	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

Summary of School District Proposed Expenditure Budget

CTD number 070802000

Version Proposed

I certify that the budget of West-MEC #402 District, Maricopa County for fiscal year 2025 was officially proposed by the Governing Board on, 6052024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Cathey Mayes at the District Office, telephone 623.738.0000 during normal business hours.


 President of the Governing Board

1. Average Daily Membership:			4. Average teacher salaries (A.R.S. §15-903.E)	
Attending	2023 ADM	Prior year 2024 ADM	Budget year 2025 ADM	
	7,263.2639	8,010.0112	8,500.0000	1. Average salary of all teachers employed in FY 2025 (budget year) 78,823
2. Tax Rates:			Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)			0.0500	0.0500
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			0.1038	0.1300
3. Budgeted expenditures and budget limits:			Budgeted Expenditures	Budget Limit
Maintenance & Operation Fund			68,814,742	68,814,742
Classroom Site Fund			3,970,832	3,970,832
Unrestricted Capital Outlay Fund			51,687,280	51,687,280
				2. Average salary of all teachers employed in FY 2024 (prior year) 75,792
				3. Increase in average teacher salary from the prior year 3,031
				4. Percentage increase 4%
			Comments on average salary calculation (Optional):	

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	0	0	0	0	0	0	0.0%
2000 Support services							
2100 Students	0	0	0	0	0	0	0.0%
2200 Instructional staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	0	0	0	0	0	0	0.0%
200 and 300 Special education							
1000 Instruction	8,499,990	8,700,000	38,197,795	35,950,742	46,697,785	44,650,742	-4.4%
2000 Support services							
2100 Students	1,892,516	1,925,000	89,100	89,000	1,981,616	2,014,000	1.6%
2200 Instructional staff	2,635,667	2,650,000	947,139	950,000	3,582,806	3,600,000	0.5%
2300, 2400, 2500 Administration	4,916,817	5,025,000	9,520,948	9,569,500	14,437,765	14,594,500	1.1%
2600 Oper./Maint. of plant	822,536	860,000	3,004,424	3,017,500	3,826,960	3,877,500	1.3%
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	18,767,526	19,160,000	51,759,406	49,576,742	70,526,932	68,736,742	-2.5%
400 Pupil transportation	0	0	78,000	78,000	78,000	78,000	0.0%
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	0	0	0	0	0	0	0.0%
Total Expenditures	18,767,526	19,160,000	51,837,406	49,654,742	70,604,932	68,814,742	-2.5%

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

CTD number 070802000

Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	70,604,932	68,814,742	(1,790,190)	-2.5%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	4,680,832	3,970,832	(710,000)	-15.2%
Federal Projects	410,918	700,000	289,082	70.4%
State Projects	3,425,068	510,000	(2,915,068)	-85.1%
Unrestricted Capital Outlay	54,946,684	51,687,280	(3,259,404)	-5.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	19,502,755	25,000,000	5,497,245	28.2%
School Plant Fund	2,183,138	2,200,000	16,862	0.8%
Auxiliary Operations	1,616,868	800,000	(816,868)	-50.5%
Bond Building	51,664,188	50,709,947	(954,241)	-1.8%
Food Service	0	0	0	0.0%
Other	3,666,775	3,890,000	223,225	6.1%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	0	0
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	70,526,932	68,736,742
TOTAL	70,526,932	68,736,742

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		5	5	1 to 1,700.0
Teachers		80	80	1 to 106.3
Other		20	20	1 to 425.0
Subtotal	0	105	105	1 to 81.0
Classified --				
Managers, supervisors, directors		15	15	1 to 566.7
Teachers aides			0	1 to
Other		90	90	1 to 94.4
Subtotal	0	105	105	1 to 81.0
TOTAL	0	210	210	1 to 40.5
Special education --				
Teacher			0	1 to
Staff			0	1 to