



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 11, 2024

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

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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 June 12, 2024.  
Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Dr. George J. Barnes

Aracely Soto

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: Aracely Soto

Telephone: (602) 629-6464 Email: [asoto@balsz.org](mailto:asoto@balsz.org)

**Revenues and property taxation**

1. Total budgeted revenues for fiscal year 2024	\$	<u>12,928,709</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>13,543,715</u>
Intermediate	2000	\$ <u>673</u>
State	3000	\$ <u>16,974,819</u>
Federal	4000	\$ <u>9,281,838</u>
TOTAL		\$ <u>39,801,045</u>

**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:	<u>1.8049</u>	<u>1.8049</u>
Secondary Tax Rates:		
M&O Override	<u>0.5983</u>	<u>0.5983</u>
Special Program Override		
Capital Override	<u>0.3989</u>	<u>0.3989</u>
Class A Bonds		
Class B Bonds	<u>0.7505</u>	<u>0.7505</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.7477</u>	<u>1.7477</u>

**Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)**

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>18,782,072</u>	\$ <u>18,782,072</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>4,608,703</u>	\$ <u>4,608,703</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>5,898,155</u>	\$ <u>5,898,155</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>29,288,930</u>	\$ <u>29,288,930</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>54,015,307</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>52,956,183</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,059,124</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional):

\_\_\_\_\_

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

District name Balsz Elementary School District #31

County Maricopa

CTD number 070431000

Version Proposed

**District contact information**

Superintendent  
 Executive Assistant to Superintendent  
 Chief Financial Officer  
 Business Manager 1  
 Business Manager 2  
 Business Consultant  
 School District Employee Report (SDER) Coordinator  
 SPED Data Reporting Coordinator  
 AzEDS/ADM Data Coordinator  
 Transportation Data Reporting Coordinator  
 CTE Coordinator  
 Poverty Coordinator  
 Assessments Coordinator  
 Curriculum Coordinator  
 Information Technology (IT) Director  
 Bookstore Manager  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
Dr.	George J.	Barnes	gbarnes@balsz.org	602-629-6410	
Dr.	Michael	Halpert	mhalpert@balsz.org	602-629-6400	
Ms.	Aracely	Soto	<a href="mailto:asoto@balsz.org">asoto@balsz.org</a>	602-629-6460	
Ms.	Susan	Doyel	sdoyel@balsz.org	602-629-6400	
Ms.	Kathleen	Owen-Jones	kowen-jones@balsz.org	602-629-6400	
Ms.	Rachel	Rowe	rrowe@balsz.org	602-629-6435	
Ms.	Colleen	Natachu	cnatachu@balsz.org	602-629-6480	
Mr.	Jason	Shepherd	jshepherd@balsz.org	602-629-6484	
Dr.	Michael	Halpert	mhalpert@balsz.org	602-629-6439	
Ms.	Safia	Zainulabuddin	szainalabuddin@balsz.org	602-629-6439	
Dr.	Nan	Williams	nwilliams@balsz.org	602-629-6424	
Mr.	Todd	Schwarz	tschwarz@balsz.org	602-629-6410	
Mr.	Muktar	Sheikh	msheikh@balsz.org	602-629-6410	
Dr.	Gail	Knight	gknight@balsz.org	602-629-6410	
Mr.	Vic	Grace	vgrace@balsz.org	602-629-6410	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.balsz.org

**Fund 001 (M&O)**

**Maintenance and Operation (M&O) Fund**

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease			
	Prior FY	Budget FY						Prior FY 2024	Budget FY 2025				
	100 Regular education												
1000 Instruction	1.	99.00	99.00	4,989,218	1,936,602	494,156	247,239			9,167,361	7,667,215	-16.4%	1.
2000 Support services													
2100 Students	2.	10.50	10.50	445,448	146,926	2,980	4,493	0		599,847	599,847	0.0%	2.
2200 Instructional staff	3.	11.20	11.20	774,490	199,322	10,000	8,318	0		992,130	992,130	0.0%	3.
2300 General administration	4.	4.00	4.00	441,087	117,793	45,050	7,673	21,702		633,305	633,305	0.0%	4.
2400 School administration	5.	12.00	12.00	875,903	270,167	0	1,000	0		1,147,070	1,147,070	0.0%	5.
2500 Central services	6.	4.00	4.00	301,655	79,389	149,722	32,186	6,192		569,144	569,144	0.0%	6.
2600 Operation & maintenance of plant	7.	23.50	23.50	900,940	318,921	235,000	939,518	2,509		3,947,806	2,396,888	-39.3%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0		0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.50	0.50	31,466	9,555	0	17,749	0		58,770	58,770	0.0%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0	0		0	0	0.0%	10.
620 School-sponsored athletics	11.	0.00	0.00	16,000	4,000	0	0	0		20,000	20,000	0.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0		0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0		0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	164.70	164.70	8,776,207	3,082,675	936,908	1,258,176	30,403		17,135,433	14,084,369	-17.8%	14.
200 and 300 Special education													
1000 Instruction	15.	33.50	33.50	1,166,731	374,925	551,830	22,970	0		2,116,456	2,116,456	0.0%	15.
2000 Support services													
2100 Students	16.	11.55	11.55	731,110	196,283	334,575	0	0		1,261,968	1,261,968	0.0%	16.
2200 Instructional staff	17.	0.00	0.00	0	0	800	0	0		800	800	0.0%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0		0	0	0.0%	18.
2400 School administration	19.	1.80	1.80	71,101	19,594	8,675	0	0		99,370	99,370	0.0%	19.
2500 Central services	20.	0.00	0.00	0	0	6,800	0	0		6,800	6,800	0.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0		0	0	0.0%	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.	46.85	46.85	1,968,942	590,802	902,680	22,970	0		3,485,394	3,485,394	0.0%	24.
400 Pupil transportation	25.	11.75	11.75	382,516	196,826	186,483	283,464	50		1,049,339	1,049,339	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	0		0	0	0.0%	27.
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0		0	0	0.0%	28.
550 K-3 Reading program	29.	3.00	3.00	128,322	34,648	0	0	0		162,970	162,970	0.0%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	226.30	226.30	11,255,987	3,904,951	2,026,071	1,564,610	30,453		21,833,136	18,782,072	-14.0%	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	3,260,029	3,260,029	1.
2. Gifted education	225,365	225,365	2.
3. Remedial education	0		3.
4. ELL incremental costs	0		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)	3,485,394	3,485,394	9.
10. IEP required pupil transportation costs coded within Program 400	107,121	107,121	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 8  
 Staff-Pupil 1 to 6

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	<b>6350</b>	\$ 43,400.00
All funds - Federal	6330	<u>0</u>

**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) \$ 60,000  
 (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.	2,667,582	2,604,995					5,272,577	5,272,577	0.0%
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	0.0%
5000 Debt service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	2,667,582	2,604,995	0	0	0	0	5,272,577	5,272,577	0.0%

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.	5,272,577
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,783,444
Unexpended Budget Balance (line 10 minus 11)	12.	3,489,133
Interest earned in the Classroom Site Fund in FY 2024	13.	70,364
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	1,713,080
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.	5,272,577.00

(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 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease
									Prior FY 2024	Budget FY 2025	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	334,327	13,520	762,153	0	0	290,000	1,400,000	1,400,000	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>											
1000 Instruction	2.		1,200,000		890,000				1,973,789	2,090,000	5.9%
2000 Support services											
2100, 2200 Students and instructional staff	3.		65,000	100,000	100,203				505,000	265,203	-47.5%
2300, 2400, 2500, 2900 Administration	4.			150,000	141,000			6,000	597,678	297,000	-50.3%
2600 Operation & maintenance of plant	5.	15,000		20,000	77,500			219,000	634,000	331,500	-47.7%
2700 Student transportation	6.				95,000				95,000	95,000	0.0%
3000 Operation of noninstructional services (5)	7.				12,000				12,000	12,000	0.0%
4000 Facilities acquisition and construction	8.							1,288,000	1,288,000	1,288,000	0.0%
5000 Debt service	9.					230,000			230,000	230,000	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	15,000	1,265,000	270,000	1,315,703	230,000	0	1,513,000	5,335,467	4,608,703	-13.6%

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)] \$ 12,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 15,000
6642 Textbooks	\$ 1,200,000
6643 Instructional Aids	\$ 85,000
673X Furniture and Equipment	\$ 50,000
673X Vehicles	\$ -
673X Tech Hardware & Software	\$ 695,000

(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	
<b>Total Fund Expenditures</b>	1.	5,335,467	4,608,703	11,219,995	5,929,061	0	0	0	0	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	1,477,000	1,477,000	3,762,124	3,762,124	0	0	159,183	159,599	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.	497,348	50,000	658,580	658,580	0	0	0	0	7.
673X Vehicles	8.	0	0	766,284	532,431	0	0	0	0	8.
673X Technology Hardware & Software	9.	1,583,823	695,000	2,518,232	975,926	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	230,000	230,000	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.	3,788,171	2,452,000	7,705,220	5,929,061	0	0	159,183	159,599	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,477,000	1,477,000	3,762,124	3,762,124			0	0	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	2,311,171	975,000	3,943,096	2,166,937	0	0	159,183	159,599	15.
Total (lines 13-15, must equal line 12)	16.	3,788,171	2,452,000	7,705,220	5,929,061	0	0	159,183	159,599	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 \$ -

**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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

**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
18.50	18.50	2,047,012	1,588,970
0.40	0.40	306,187	181,976
1.00	1.00	216,162	120,931
0.00	0.00	0	0
1.00	1.00	152,739	79,384
0.00	0.00	0	0
0.00	0.00	0	0
11.00	11.00	773,438	533,778
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	731,837	643,116
0.00	0.00	470,063	250,000
0.00	0.00	0	0
48.50	0.00	14,939,594	2,500,000
80.40	31.90	19,637,032	5,898,155
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
0.00	0.00	0	0
0.00	0.00	671,211	514,440
0.00	0.00	671,211	514,440
80.40	31.90	20,308,243	6,412,595

	Prior FY	Budget FY
1.	366,675	366,675
2.	100,000	100,000
3.	100,000	100,000
4.	166,674	166,674
5.	733,349	733,349

**Other funds expenditures**

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

**Internal Service Funds 950-989**

1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 901 \_\_\_\_\_

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	1,066,615	
5.	3,648,300	655,826
6.	116,401	3,700,000
7.	18,952	111,593
8.	0	19,000
9.	351,957	0
10.	168,068	318,183
11.	0	106,351
12.	1,344	0
13.	0	100
14.	332,964	0
15.	16,673	333,611
16.	25,059	16,715
17.	1,149,731	25,123
18.	18,092	470,000
19.	0	18,138
20.	24,400	0
21.	0	24,462
22.	2,507	0
23.	0	2,513
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	46,742	0
29.	0	46,742
30.	6,100,000	0
31.	2,718,364	1,200,000
32.	0	2,619,789
33.	45,885	0
34.	0	31,239

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

\$ -



**Calculation of FY 2025 General Budget Limit  
(A.R.S. §15-947.C)**

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 15,424,149	\$ 15,424,149	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 1,069,285		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 1,069,285	0	1,069,285
*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		2,313,622	
(b) Unrestricted Capital Outlay			1,400,000
(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 <b>not</b> 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)		911,015	
(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.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)		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)		133,286	
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)		\$ 18,782,072	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 2,469,285

\* 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)	\$ <u>5,335,467</u>
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)	\$ <u>5,335,467</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>5,335,467</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>5,335,467</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,224,864</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>2,110,603</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>28,815</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior year over expenditures/resolutions:	\$ <u>0</u>
(b) ADM/Transportation audit adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>2,469,285</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>4,608,703</u></u>

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

I certify that the budget of Balsz Elementary School District, Maricopa County for fiscal year 2025 was officially proposed by the Governing Board on, June 11, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Aracely Soto at the District Office, telephone 602 629-6464 during normal business hours.

\_\_\_\_\_  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
	<b>2023 ADM</b>	<b>2024 ADM</b>	<b>2025 ADM</b>	1. Average salary of all teachers employed in FY 2025 (budget year)	54,015,307
<b>Attending</b>	2,031.4583	1,959.6996	1,935.6654	2. Average salary of all teachers employed in FY 2024 (prior year)	52,956,183
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year	1,059,124
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8049	1.8049	4. Percentage increase	2%
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7477	1.7477	Comments on average salary calculation (Optional):	
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		18,782,072	18,782,072		
<b>Classroom Site Fund</b>		5,272,577	5,272,577		
<b>Unrestricted Capital Outlay Fund</b>		4,608,703	4,608,703		

	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	
<b>100 Regular education</b>							
1000 Instruction	8,425,966	6,925,820	741,395	741,395	9,167,361	7,667,215	-16.4%
<b>2000 Support services</b>							
2100 Students	592,374	592,374	7,473	7,473	599,847	599,847	0.0%
2200 Instructional staff	973,812	973,812	18,318	18,318	992,130	992,130	0.0%
2300, 2400, 2500 Administration	2,085,994	2,085,994	263,525	263,525	2,349,519	2,349,519	0.0%
2600 Oper./Maint. of plant	1,219,861	1,219,861	2,727,945	1,177,027	3,947,806	2,396,888	-39.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	41,021	41,021	17,749	17,749	58,770	58,770	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	20,000	20,000	0	0	20,000	20,000	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
<b>Regular education subsection subtotal</b>	<b>13,359,028</b>	<b>11,858,882</b>	<b>3,776,405</b>	<b>2,225,487</b>	<b>17,135,433</b>	<b>14,084,369</b>	<b>-17.8%</b>
<b>200 and 300 Special education</b>							
1000 Instruction	1,541,656	1,541,656	574,800	574,800	2,116,456	2,116,456	0.0%
<b>2000 Support services</b>							
2100 Students	927,393	927,393	334,575	334,575	1,261,968	1,261,968	0.0%
2200 Instructional staff	0	0	800	800	800	800	0.0%
2300, 2400, 2500 Administration	90,695	90,695	15,475	15,475	106,170	106,170	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%
<b>Special education subsection subtotal</b>	<b>2,559,744</b>	<b>2,559,744</b>	<b>925,650</b>	<b>925,650</b>	<b>3,485,394</b>	<b>3,485,394</b>	<b>0.0%</b>
400 Pupil transportation	579,342	579,342	469,997	469,997	1,049,339	1,049,339	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	162,970	162,970	0	0	162,970	162,970	0.0%
<b>Total Expenditures</b>	<b>16,661,084</b>	<b>15,160,938</b>	<b>5,172,052</b>	<b>3,621,134</b>	<b>21,833,136</b>	<b>18,782,072</b>	<b>-14.0%</b>

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

CTD number 070431000  
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	21,833,136	18,782,072	(3,051,064)	-14.0%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,272,577	5,272,577	0	0.0%
Federal Projects	19,637,032	5,898,155	(13,738,877)	-70.0%
State Projects	671,211	514,440	(156,771)	-23.4%
Unrestricted Capital Outlay	5,335,467	4,608,703	(726,764)	-13.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	2,718,364	1,200,000	(1,518,364)	-55.9%
School Plant Fund	1,066,615	0	(1,066,615)	-100.0%
Auxiliary Operations	0	19,000	19,000	
Bond Building	11,219,995	5,929,061	(5,290,934)	-47.2%
Food Service	3,648,300	655,826	(2,992,474)	-82.0%
Other	8,418,775	7,836,559	(582,216)	-6.9%

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	3,260,029	3,260,029
Gifted Education	225,365	225,365
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)	0	0
TOTAL	3,485,394	3,485,394

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	10	10	1 to 193.6
Teachers	0	137	137	1 to 14.1
Other	0	23	23	1 to 84.2
Subtotal	0	170	170	1 to 11.4
Classified --				
Managers, supervisors, directors	0	9	9	1 to 215.1
Teachers aides	0	0	0	1 to
Other	0	147	147	1 to 13.2
Subtotal	0	156	156	1 to 12.4
TOTAL	0	326	326	1 to 5.9
Special education --				
Teacher	0	24	24	1 to 8.0
Staff	0	39	39	1 to 6.0