



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed	<u>June 23, 2022</u>
Adopted	<u>July 14, 2022</u>
Revised	<u>May 11, 2023</u>
	Date

_____	_____
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SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 12, 2023.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Cindy Segotta-Jones

Valerie Caraveo

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: vcaraveo@gesd40.org

Telephone: (623) 237-7108 Email: vcaraveo@gesd40.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$ <u>49,250,199</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ <u>2,841,052</u>
Intermediate	2000	\$ <u>5,289,041</u>
State	3000	\$ <u>40,423,933</u>
Federal	4000	\$ <u>25,000,000</u>
TOTAL		\$ <u>73,554,026</u>

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	<u>2.1652</u>	<u>1.9476</u>
Secondary Tax Rates:		
M&O Override	<u>2.1116</u>	<u>2.4569</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.9638</u>	<u>0.9757</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>3.0754</u>	<u>3.4326</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>70,433,238</u>	\$ <u>70,433,238</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>13,043,384</u>	\$ <u>13,043,384</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>36,862,257</u>	\$ <u>36,862,257</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>120,338,879</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>47,293</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>47,948</u>
3. Increase in average teacher salary from the prior year	\$ <u>(655)</u>
4. Percentage increase	<u>-1%</u>

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mrs.	Cindy	Segotta-Jones	csegottajones@gesd40.org	623-237-7136	
Executive Assistant to Superintendent	Ms.	Elizabeth	Powell	epowell@gesd40.org	623-237-7136	
Chief Financial Officer	Mr.	Mike	Barragan	mbarragan@gesd40.org	623-237-7110	
Business Manager 1	Mrs.	Valerie	Caraveo	vcaraveo@gesd40.org	623-237-7108	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Deby	Valadez	dvaladez@gesd40.org	623-237-7125	
SPED Data Reporting Coordinator	Mrs.	Carol	Lettieri	clettieri@gesd40.org	623-237-7141	
AzEDS/ADM Data Coordinator	Ms.	Joelein	Mendez	jmendez@gesd40.org	623-237-7122	
Transportation Data Reporting Coordinator	Mr.	Christian	Miranda	cmiranda@gesd40.org	623-237-6266	
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director	Mr.	Tom	Clark	tclark@gesd40.org	623-237-7116	
Bookstore Manager						
Governing Board Member	Mrs.	Monica	Pimentel	mpimentel@gesd40.org		
Governing Board Member	Ms.	Mary Ann	Wilson	mwilson@gesd40.org		
Governing Board Member	Mrs.	Brenda	Bartels	bbartels@gesd40.org		
Governing Board Member	Mr.	Mike	Martinez	mikmartinez@gesd40.org		
Governing Board Member	Mr.	Hector	Jaramillo	hjaramillo@gesd40.org		
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.gesd40.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 2022	Budget FY 2023			
	100 Regular Education											
1000 Instruction	1.	279.00	405.00	15,761,035	6,026,141	3,389,000	393,594	3,000	20,756,902	25,572,770	23.2%	1.
2000 Support Services												
2100 Students	2.	29.00	28.50	1,202,038	403,885	635,600	17,000	2,500	5,817,374	2,261,023	-61.1%	2.
2200 Instructional Staff	3.	28.00	28.00	980,748	335,320	190,000	8,500	2,600	1,668,403	1,517,168	-9.1%	3.
2300 General Administration	4.	8.50	8.50	918,800	572,483	158,200	145,500	40,200	1,601,257	1,835,183	14.6%	4.
2400 School Administration	5.	63.50	51.00	2,827,288	948,756	27,000	10,000	1,500	4,703,407	3,814,544	-18.9%	5.
2500 Central Services	6.	32.50	34.00	1,555,650	589,232	857,182	966,000	3,043,695	3,372,059	7,011,759	107.9%	6.
2600 Operation & Maintenance of Plant	7.	134.70	124.50	3,791,759	1,255,340	2,447,788	2,187,275	4,500	8,708,215	9,686,662	11.2%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	11.45	10.20	188,448	33,839	0	0	0	215,211	222,287	3.3%	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	120,000	26,600	53,000	19,100	0	199,715	218,700	9.5%	11.
630 Other Instructional Programs	12.	0.00	0.00	30,000	7,178	0	0	0	28,016	37,178	32.7%	12.
700, 800, 900 Other Programs	13.	0.00	3.00	217,000	65,720	100	0	0	0	282,820	--	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	586.65	692.70	27,592,766	10,264,494	7,757,870	3,746,969	3,097,995	47,070,559	52,460,094	11.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	155.34	159.93	3,744,460	1,460,219	3,220,000	100	0	8,722,021	8,424,779	-3.4%	15.
2000 Support Services												
2100 Students	16.	27.60	32.00	1,141,708	376,800	3,100,000	0	0	4,533,878	4,618,508	1.9%	16.
2200 Instructional Staff	17.	1.50	3.50	204,000	70,198	1,440	1,500	1,100	287,548	278,238	-3.2%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	345	0	0	345	345	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.	184.44	195.43	5,090,168	1,907,217	6,321,785	1,600	1,100	13,543,792	13,321,870	-1.6%	24.
400 Pupil Transportation	25.	66.75	66.75	1,350,000	520,507	1,736,471	372,000	2,500	2,973,362	3,981,478	33.9%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	9.28	9.28	500,000	169,796	0	0	0	550,018	669,796	21.8%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	847.12	964.16	34,532,934	12,862,014	15,816,126	4,120,569	3,101,595	64,137,731	70,433,238	9.8%	30.

The district has budgeted an amount in the M&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	12,902,542	12,798,625	1.
2. Gifted Education	85,600	80,225	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	555,650	443,020	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	13,543,792	13,321,870	9.
10. IEP required pupil transportation costs coded within Program 400	943,900	2,033,161	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
 Staff-Pupil 1 to 8

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	499.00	479.00
Number of FTE - Certified Purchased Services Personnel		20.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	39000
All Funds - Federal	6330	2,500

FY 2023 Performance Pay (A.R.S. §15-920)

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 222,287
 (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 2022	Budget FY 2023	
1000 Instruction	1.	9,791,170	2,880,164	0	0	0	0	10,259,981	12,671,334	23.5%
2100 Support Services - Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support Services - Instructional Staff	3.	450,000	135,000	5,000	10,000		0	452,753	600,000	32.5%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	10,241,170	3,015,164	5,000	10,000	0	0	10,712,734	13,271,334	23.9%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	10,712,734
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	5,043,129
Unexpended Budget Balance (line 10 minus 11)	12.	5,669,605
Interest Earned in the Classroom Site Fund in FY 2022	13.	34,596
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	7,567,133
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	13,271,334

(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	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 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	20,000	780,870			0	557,932	800,870	43.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	46,434	198,296			0	126,935	244,730	92.8%
2300, 2400, 2500, 2900 Administration	4.	0		6,353,585		0	0	5,627,457	6,353,585	12.9%
2600 Operation & Maintenance of Plant	5.	0		500,000			0	350,000	500,000	42.9%
2700 Student Transportation	6.	0		1,047,000			0	707,000	1,047,000	48.1%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			4,097,199	2,397,199	4,097,199	70.9%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	66,434	8,879,751	0	0	4,097,199	9,766,523	13,043,384	33.6%

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:

	Unrestricted Capital Outlay
6641 Library Books	\$ 46,434
6642 Textbooks	0
6643 Instructional Aids	20,000
673X Furniture and Equipment	1,979,870
673X Vehicles	950,000
673X Tech Hardware & Software	5,949,881

(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 capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital 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.	9,766,523	13,043,384	18,138,184	14,276,801	0		1,070,870	600,000	1.
Select Object Codes Detail (1)										
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.	2,397,199	4,097,199	11,800,000	9,786,762	0	0	1,070,870	600,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,593,490	1,979,870	3,200,000	327,538	0	0	0	0	7.
673X Vehicles	8.	707,000	950,000	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	4,749,100	5,949,881	3,138,184	4,162,501	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.	9,446,789	12,976,950	18,138,184	14,276,801	0	0	1,070,870	600,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,397,199	4,097,199	11,800,000	3,330,684			1,070,870	600,000	13.
New Construction	14.	0	0	0	3,737,354	0	0	0	0	14.
Other	15.	7,049,590	8,879,751	6,338,184	7,208,763	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	9,446,789	12,976,950	18,138,184	14,276,801	0	0	1,070,870	600,000	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 2023 \$ 600,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

**CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 60,507,153	\$ 56,286,517	\$ 4,220,636
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 4,974,916		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 4,974,916		4,974,916
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		9,504,299	
(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)			
Local (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			
State			
(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)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		4,887,730	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 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	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) 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		(516,037)	
(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)		270,729	330,680
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 70,433,238	
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)			\$ 9,526,232

* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$	<u>9,766,523</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>0</u>
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$	<u>9,766,523</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$	<u>9,766,523</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>9,766,523</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>6,263,930</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>3,502,593</u>
8. Interest Earned in Fund 610 in FY 2022	\$	<u>14,559</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 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:	\$	<u> </u>
(b) ADM/Transportation Audit Adjustment	\$	<u> </u>
(c) Other:	\$	<u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>9,526,232</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u><u>13,043,384</u></u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures											
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%

I certify that the Budget of Glendale Elementary School District, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 11, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Valerie Caraveo at the District Office, telephone (623) 237-7110 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)
	2021 ADM	2022 ADM	2023 ADM	
Attending	8,121.3680	9,248.0519	8,952.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2023 (budget year) 47,293
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.1652	1.9476	2. Average salary of all teachers employed in FY 2022 (prior year) 47,948
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.0754	3.4326	3. Increase in average teacher salary from the prior year (655)
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures	Budget Limit	4. Percentage increase -1%
Maintenance & Operation Fund		70,433,238	70,433,238	Comments on average salary calculation (Optional):
Classroom Site Fund		13,271,334	13,271,334	
Unrestricted Capital Outlay Fund		13,043,384	13,043,384	

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	16,222,173	21,787,176	4,534,729	3,785,594	20,756,902	25,572,770	23.2%
2000 Support Services							
2100 Students	3,283,074	1,605,923	2,534,300	655,100	5,817,374	2,261,023	-61.1%
2200 Instructional Staff	1,533,903	1,316,068	134,500	201,100	1,668,403	1,517,168	-9.1%
2300, 2400, 2500 Administration	8,347,770	7,412,209	1,328,953	5,249,277	9,676,723	12,661,486	30.8%
2600 Oper./Maint. of Plant	4,880,805	5,047,099	3,827,410	4,639,563	8,708,215	9,686,662	11.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	214,911	222,287	300	0	215,211	222,287	3.3%
610 School-Sponsored Curric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	120,859	146,600	78,856	72,100	199,715	218,700	9.5%
630, 700, 800, 900 Other Programs	28,016	319,898	0	100	28,016	319,998	1042.2%
Regular Education Subsection Subtotal	34,631,511	37,857,260	12,439,048	14,602,834	47,070,559	52,460,094	11.4%
200 and 300 Special Education							
1000 Instruction	6,313,417	5,204,679	2,408,604	3,220,100	8,722,021	8,424,779	-3.4%
2000 Support Services							
2100 Students	2,748,076	1,518,508	1,785,802	3,100,000	4,533,878	4,618,508	1.9%
2200 Instructional Staff	283,918	274,198	3,630	4,040	287,548	278,238	-3.2%
2300, 2400, 2500 Administration	0	0	345	345	345	345	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%
Special Education Subsection Subtotal	9,345,411	6,997,385	4,198,381	6,324,485	13,543,792	13,321,870	-1.6%
400 Pupil Transportation	1,912,355	1,870,507	1,061,007	2,110,971	2,973,362	3,981,478	33.9%
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	550,018	669,796	0	0	550,018	669,796	21.8%
TOTAL EXPENDITURES	46,439,295	47,394,948	17,698,436	23,038,290	64,137,731	70,433,238	9.8%

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

CTD NUMBER 070440000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	64,137,731	70,433,238	6,295,507	9.8%
Instructional Improvement	465,664	465,664	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	10,712,734	13,271,334	2,558,600	23.9%
Federal Projects	65,664,085	36,862,257	(28,801,828)	-43.9%
State Projects	120,000	544,000	424,000	353.3%
Unrestricted Capital Outlay	9,766,523	13,043,384	3,276,861	33.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,070,870	600,000	(470,870)	-44.0%
Debt Service	3,977,489	3,350,000	(627,489)	-15.8%
School Plant Fund	120,000	120,000	0	0.0%
Auxiliary Operations	25,000	25,000	0	0.0%
Bond Building	18,138,184	14,276,801	(3,861,383)	-21.3%
Food Service	8,694,000	8,694,000	0	0.0%
Other	14,489,375	13,777,328	(712,047)	-4.9%

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	12,902,542	12,798,625
Gifted Education	85,600	80,225
Remedial Education	0	0
ELL Incremental Costs	555,650	443,020
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	13,543,792	13,321,870

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	0	52	52	1 to	172.2
Teachers	0	405	405	1 to	22.1
Other	0	65	65	1 to	137.7
Subtotal	0	522	522	1 to	17.1
Classified --					
Managers, Supervisors, Directors	1	18	19	1 to	471.2
Teachers Aides	0	130	130	1 to	68.9
Other	3	420	423	1 to	21.2
Subtotal	4	568	572	1 to	15.7
TOTAL	4	1,090	1,094	1 to	8.2
Special Education --					
Teacher	0	59	59	1 to	19.6
Staff	0	82	82	1 to	8.0

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>1,131,000</u>
2.	Deduction for discontinued programs		
			<u><u>No budget on lines 4 -</u></u>
3.	Adjusted FY 2023 TNT Base Limit	\$	<u><u>1,131,000</u></u>
			<u><u>7 below. Click here</u></u>
			<u><u>for Instructions</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2023 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

Adjustments for FY 2022 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
	a. FY 2022 Total Actual Expenditures for programs above	\$	<u> </u>	
	b. Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
	c. Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
	a. FY 2022 final budget for Small School Adjustment	\$	<u> </u>	
	b. FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$	<u>0</u>	
	c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u>0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u>0</u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>600,000</u>	<u>0.0016</u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>600,000</u>
B.1.	Current Assessed Value	\$	<u>364,272,890</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>31.0482 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>1,731,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>47.5193 (2)</u>

(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.