



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed June 14, 2023
Adopted July 12, 2023
Revised
Date

SIGNED SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by July 13, 2023. Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Dawn Dee Hodge Alyssa Garrett
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Alyssa Garrett

Telephone: 520-723-2221 Email: alyssa.garrett@coolidgeschools.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Rows include Local, Intermediate, State, Federal, and TOTAL.

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

Table with 3 columns: Tax Rate Category, Prior FY 2023, Est. Budget FY 2024. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Expenditure Category, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Salary Category, Amount. Rows include Average salary of all teachers employed in FY 2024, Average salary of all teachers employed in FY 2023, Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

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

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

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Mrs.	Dawn Dee	Hodge	dawn.hodge@coolidgeschools.org	520-723-2052	
Miss	Renae	Nelson	renae.nelson@coolidgeschools.org	520-723-2040	
Mrs.	Alyssa	Garrett	alyssa.garrett@coolidgeschool.org	520-723-2221	
Mrs.	Alyssa	Garrett	alyssa.garrett@coolidgeschool.org	520-723-2221	
Mr.	Ben	Armstrong	ben.armstrong@coolidgeschool.org	520-723-2094	
Mrs.	Paulette	Sutulovich	paulette.sutulovich@coolidgeschool.org	520-723-2040	
Mrs.	Paulette	Sutulovich	paulette.sutulovich@coolidgeschool.org	520-723-2040	
Mr.	Dan	McWilliams	daniel.mcwilliams@coolidgeschool.org	520-723-2067	
Miss	Andrea	Cardona	andrea.cardona@coolidgeschool.org	520-723-2501	
Mrs.	Jessica	Miller	jessica.miller@coolidgeschool.org	520-723-2211	
Mrs.	Jessica	Miller	jessica.miller@coolidgeschool.org	520-723-2211	
Mrs.	Melani	Edwards	melani.edwards@coolidgeschool.org	520-723-2434	
Mrs.	Alyssa	Garrett	alyssa.garrett@coolidgeschool.org	520-723-2221	
Mr.	Michael	Flores II	michael.flores@coolidgeschool.org	520-723-2040	
Mrs.	Linda	Heath	linda.heath@coolidgeschools.org	520-723-2040	
Mrs.	Kris	Gillespie	kris.gillespie@coolidgeschools.org	520-723-2040	
Miss	Diana	Gurerro	diana.gurerro@coolidgeschool.org	520-723-2040	
Mr.	George	Arredondo	george.arredondo@coolidgeschool.org	520-723-2040	

SELECT from Dropdown

Student Information Systems (SIS) Vendor
 Accounting Information System
 Bookstore Cash Receipting System
 District's website home page address

PowerSchool (PowerSchool)

Infinite Visions

Excel

www.coolidgeschools.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 2023	Budget FY 2024	
		100 Regular Education									
1000 Instruction	1.	92.94	87.59	5,351,372	1,718,734	53,928	183,000	25,500	6,233,627	7,332,534	17.6%
2000 Support Services											
2100 Students	2.	13.00	15.00	861,050	252,854	500	19,250	6,667	991,662	1,140,321	15.0%
2200 Instructional Staff	3.	3.39	4.44	213,395	105,862	45,000	0	14,500	411,710	378,757	-8.0%
2300 General Administration	4.	2.00	2.00	195,040	45,357	214,000	7,000	23,500	556,695	484,897	-12.9%
2400 School Administration	5.	12.00	13.00	920,036	260,487	0	6,700	2,000	1,175,559	1,189,223	1.2%
2500 Central Services	6.	10.95	11.00	644,169	214,611	93,300	31,000	32,000	1,012,356	1,015,080	0.3%
2600 Operation & Maintenance of Plant	7.	32.30	36.00	1,209,733	499,338	860,384	1,081,250	0	3,411,755	3,650,705	7.0%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00				100,000		100,000	100,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	34,500	6,555	5,000	15,000	10,000	70,525	71,055	0.8%
620 School-Sponsored Athletics	11.	0.00	0.00	175,000	50,000	50,000	65,000	50,000	454,875	390,000	-14.3%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	166.58	169.03	9,604,295	3,153,798	1,322,112	1,508,200	164,167	14,418,764	15,752,572	9.3%
200 and 300 Special Education											
1000 Instruction	15.	45.77	54.25	1,950,429	929,755	333,830	125,150	870	2,787,507	3,340,034	19.8%
2000 Support Services											
2100 Students	16.	1.00	4.00	290,280	86,953	565,000	500	0	695,122	942,733	35.6%
2200 Instructional Staff	17.	3.00	2.00	166,670	40,667	10,000	5,000	17,728	226,786	240,065	5.9%
2300 General Administration	18.	0.00	0.00	0	0	0	1,000	0	1,000	1,000	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	2,800			2,800	2,800	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	2,500	0	0	2,500	2,500	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	49.77	60.25	2,407,379	1,057,375	914,130	131,650	18,598	3,715,715	4,529,132	21.9%
400 Pupil Transportation	25.	25.20	25.00	654,902	310,648	139,000	253,050	8,700	1,376,557	1,366,300	-0.7%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	2.40	3.00	60,916	27,792	0	25,000		58,180	113,708	95.4%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	243.95	257.28	12,727,492	4,549,613	2,375,242	1,917,900	191,465	19,569,216	21,761,712	11.2%

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	3,123,807	3,877,822	1.
2. Gifted Education	85,324	85,942	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)	506,584	565,368	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,715,715	4,529,132	9.
10. IEP required pupil transportation costs coded within Program 400	60,000	6,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 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	156.00	166.00
Number of FTE - Certified Purchased Services Personnel		3.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	
All Funds - Federal	6330	

FY 2024 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component _____

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 100,000
 (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 2023	Budget FY 2024	
1000 Instruction	1.	2,500,000	800,000					1,969,452	3,300,000	67.6%
2100 Support Services - Students	2.	350,000	127,418					870,000	477,418	-45.1%
2200 Support Services - Instructional Staff	3.							341,831	0	-100.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	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.	2,850,000	927,418	0	0	0	0	3,181,283	3,777,418	18.7%

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

Classroom Site Fund Budget Limit Calculation

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	3,181,283
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,475,647.00
Unexpended Budget Balance (line 10 minus 11)	12.	1,705,636
Interest Earned in the Classroom Site Fund in FY 2023	13.	18006
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	2053776
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	3777418

(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 2023	Budget FY 2024		
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)	2.							960,622	528,000	-45.0%	
1000 Instruction	2.	528,000									
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		50,000					77,637	50,000	-35.6%	
2300, 2400, 2500, 2900 Administration	4.		100,000					136,000	100,000	-26.5%	
2600 Operation & Maintenance of Plant	5.		0	157,514				106,830	157,514	47.4%	
2700 Student Transportation	6.		25,000					14,439	25,000	73.1%	
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%	
4000 Facilities Acquisition and Construction	8.							84,807	0	-100.0%	
5000 Debt Service	9.				185,000	50,000		262,558	235,000	-10.5%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	528,000	175,000	157,514	185,000	50,000	0	1,642,893	1,095,514	-33.3%

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	\$ 10,000
6642 Textbooks	0
6643 Instructional Aids	428,000
673X Furniture and Equipment	157,514
673X Vehicles	0
673X Tech Hardware & Software	0

(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.	1,642,893	1,095,514	6,438,834	5,555,126	0		7,184	7,184	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	84,807		6,438,834	5,000,000	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.	276,363	157,514	0		0		7,184	7,184	7.
673X Vehicles	8.	0	0	0	555,126	0		0		8.
673X Technology Hardware & Software	9.	639,214	0	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	210,000		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	52,559		0		0		0		11.
Total (lines 2-11)	12.	1,262,943	157,514	6,438,834	5,555,126	0	0	7,184	7,184	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	84,807	0	6,438,834	5,000,000			0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	1,178,136	157,514	0	555,126	0		7,184	7,184	15.
Total (lines 13-15, must equal line 12)	16.	1,262,943	157,514	6,438,834	5,555,126	0	0	7,184	7,184	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024 _____

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

Table with columns for item description, amount, and sub-categories A (Maintenance and Operation) and B (Unrestricted Capital Outlay). Includes items like FY 2024 Revenue Control Limit, District Additional Assistance, and Tuition Revenue.

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**CALCULATION OF FY 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>1,642,893</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>1,642,893</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>1,642,893</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>1,642,893</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,547,379</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>95,514</u>
8. Interest Earned in Fund 610 in FY 2023	\$ _____
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>1,000,000</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>1,095,514</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 2023	Budget FY 2024	
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%

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 110221000
VERSION Adopted

I certify that the Budget of Coolidge Unified School District, Pinal County for fiscal year 2024 was officially adopted by the Governing Board on, July 12, 2023, and that the complete Adopted Expenditure Budget may be reviewed by contacting Alyssa Garrett at the District Office, telephone 520-723-2221 during normal business hours.

President of the Governing Board

1. Average Daily Membership:			Prior Year		Budget Year		4. Average Teacher Salaries (A.R.S. §15-903.E)		
	2022 ADM	2023 ADM	2023 ADM	2024 ADM			1. Average salary of all teachers employed in FY 2024 (budget year)	63,783	
Attending	2,215.0000	2,418.0000	2,418.0000	2,450.0000			2. Average salary of all teachers employed in FY 2023 (prior year)	62,283	
								3. Increase in average teacher salary from the prior year	1,500
								4. Percentage increase	2%
2. Tax Rates:			Prior FY		Est. Budget FY		Comments on average salary calculation (Optional):		
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			4.4219	4.1800					
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			1.4177	1.4400					
3. Budgeted Expenditures and Budget Limits			Budgeted Expenditures		Budget Limit				
Maintenance & Operation Fund			21,761,712	21,761,712					
Classroom Site Fund			3,777,418	3,777,418					
Unrestricted Capital Outlay Fund			1,095,514	1,095,514					

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	5,939,689	7,070,106	293,938	262,428	6,233,627	7,332,534	17.6%
2000 Support Services							
2100 Students	898,114	1,113,904	93,548	26,417	991,662	1,140,321	15.0%
2200 Instructional Staff	275,408	319,257	136,302	59,500	411,710	378,757	-8.0%
2300, 2400, 2500 Administration	2,005,277	2,279,700	739,333	409,500	2,744,610	2,689,200	-2.0%
2600 Oper./Maint. of Plant	1,510,893	1,709,071	1,900,862	1,941,634	3,411,755	3,650,705	7.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	100,000	100,000	100,000	100,000	0.0%
610 School-Sponsored Cocurric. Activities	50,650	41,055	19,875	30,000	70,525	71,055	0.8%
620 School-Sponsored Athletics	212,875	225,000	242,000	165,000	454,875	390,000	-14.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	10,892,906	12,758,093	3,525,858	2,994,479	14,418,764	15,752,572	9.3%
200 and 300 Special Education							
1000 Instruction	2,344,657	2,880,184	442,850	459,850	2,787,507	3,340,034	19.8%
2000 Support Services							
2100 Students	107,822	377,233	587,300	565,500	695,122	942,733	35.6%
2200 Instructional Staff	211,423	207,337	15,363	32,728	226,786	240,065	5.9%
2300, 2400, 2500 Administration	0	0	3,800	3,800	3,800	3,800	0.0%
2600 Oper./Maint. of Plant	0	0	2,500	2,500	2,500	2,500	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	2,663,902	3,464,754	1,051,813	1,064,378	3,715,715	4,529,132	21.9%
400 Pupil Transportation	866,557	965,550	510,000	400,750	1,376,557	1,366,300	-0.7%
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	58,180	88,708	0	25,000	58,180	113,708	95.4%
TOTAL EXPENDITURES	14,481,545	17,277,105	5,087,671	4,484,607	19,569,216	21,761,712	11.2%

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

CTD NUMBER 110221000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	19,569,216	21,761,712	2,192,496	11.2%
Instructional Improvement	210,000	150,000	(60,000)	-28.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,181,283	3,777,418	596,135	18.7%
Federal Projects	13,048,384	11,951,012	(1,097,372)	-8.4%
State Projects	180,539	157,300	(23,239)	-12.9%
Unrestricted Capital Outlay	1,642,893	1,095,514	(547,379)	-33.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	7,184	7,184	0	0.0%
Debt Service	1,200,000	1,200,000	0	0.0%
School Plant Fund	707,000	500,000	(207,000)	-29.3%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	6,438,834	5,555,126	(883,708)	-13.7%
Food Service	2,122,978	2,100,000	(22,978)	-1.1%
Other	1,507,644	1,507,644	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	3,123,807	3,877,822
Gifted Education	85,324	85,942
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)	506,584	565,368
TOTAL	3,715,715	4,529,132

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		13	13	1 to 188.5
Teachers	2	125	127	1 to 19.3
Other		9	9	1 to 272.2
Subtotal	2	147	149	1 to 16.4
Classified --				
Managers, Supervisors, Directors		8	8	1 to 306.3
Teachers Aides		9	9	1 to 272.2
Other		122	122	1 to 20.1
Subtotal	0	139	139	1 to 17.6
TOTAL	2	286	288	1 to 8.5
Special Education --				
Teacher		21	21	1 to 15.0
Staff		39	39	1 to 8.0

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

1.	FY 2024 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u>0</u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>0</u></u>

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

FY 2024 Budgeted Expenditures

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

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2023 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

DATA ENTRY SHEET

FY 2024 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)	
0.5 mile or less OR more than 1.0 mile	\$ 2.89
More than 0.5 mile through 1.0 mile	\$ 2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) A.R.S. §41-1276(I), as amended by Laws 2023, Ch.142, §9	1.6549

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2022 100th-Day ADM				2,212.0939
2. FY 2023 100th-Day ADM	10.3250	1,559.2464	849.3945	2,418.9659
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2024 Estimated Non-AOI Student Count	10.3250	1,547.3013	810.0310	2,367.6573
4. FY 2024 Estimated AOI Full-Time Student Count		11.9451	39.3635	51.3086
5. FY 2024 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2024 Estimated Student Count	10.3250	1,559.2464	849.3945	2,418.9659

Check box for Type 03 district

STUDENT COUNT BY CATEGORY

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. K-3 Reading			
8. K-3	620.4208	0.0000	
9. ELL	134.0463	0.2670	
10. HI	0.5000	0.8318	
11. MD-R, A-R, and SID-R	12.8600	0.0000	
12. MD-SC, A-SC, and SID-SC	29.7900	0.0000	
13. MD-SSI	1.9100	0.0000	
14. OL-R	0.0000	0.0000	
15. OL-SC	2.0000	0.0000	
16. P-SD	2.8850	0.0000	
17. DD*, ED, MIID, SLD, SLI*, and OHI	258.5926	2.9003	*School aged students only
18. ED-P	2.6200	0.0000	
19. MOID	3.0150	0.0000	
20. VI	0.0000	0.0000	
21. G	16.5000	0.9800	
22. FRPL	1,627.9670	0.0000	
23. Total Add-on Count (lines 7 through 21)	2,713.1067	4.9791	0.0000

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)

- 1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
- 2. Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2022 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$45,500.00
6. FY 2022 actual federal audit expenditures from all funds	\$0.00
7. FY 2022 actual total audit expenditures from all funds (line 6 plus line 7)	\$45,500.00

TRANSPORTATION (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2023 Approved Daily Route Miles	1,835.00
2. Number of Eligible Students Transported in FY 2023	811.00
3. FY 2023 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2023 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2022 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2023 to Transport Pupils w/Disabilities for Extended School Year	0.00

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for Remote Instructional Time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	

ASSESSED PROPERTY VALUATIONS

4. 2023 Primary Net Assessed Valuation (AV)	\$143,023,533
5. 2023 Primary Net Assessed Valuation (AV2)	
6. 2023 Salt River Project (SRP) Valuation	\$40,856,000
7. 2023 Government Property Lease Excise Tax Assessed Valuation	

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

8. Adjustments to the General Budget Limit (from FY 2023 BUDG75, leave blank for budget adoption)	
9. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$18,311,818.00
10. FY 2023 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

DISTRICTS RECEIVING FEDERAL IMPACT AID REVENUES (A.R.S. §15-905.R):

12.	FY 2024 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2023 Ending Cash Balance in the Impact Aid Fund	\$855,540.00

DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):

17. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.

18.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY	
19.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		

DISTRICTS NEEDING BSL ADJUSTMENT DUE TO TUITION LOSS (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

20.	Base year - the fiscal year before the other district began to offer instruction	FY	
21.	Base year Attending ADM Grades 9-12		
22.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously		
23.	Tuition received in base year		
24.	Tuition received in fiscal year after base year		
25.	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
26.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		
27.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)		

TYPE 03 DISTRICT INFORMATION

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-961.D, as amended by Laws 2023, Ch. 142, Sec. 6)	
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ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)

1. Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**
Only accommodation districts with a student count of **more** than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2023 ending cash balance	
3.	10% of the FY 2024 RCL calculated using the district's 2023 ADM	
4.	Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	-	-	-
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	-	-	-
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 182,951.06
	K-3 Reading	\$ 0.00
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)		\$ 0.00

CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2024 Student Count (2023 ADM): .001 - 99.999		
DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2024 Student Count (2023 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	-
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	\$ 0.00	\$ 0.00
3. FY 2024 Student Count (2023 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	-
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	\$ 0.00	\$ 0.00
4. FY 2024 Student Count (2023 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 549.45	\$ 600.86

CALCULATION OF MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2023 latest revised Budget, page 7, line 11)	\$ 19,569,216.00
2. Adjustments to the GBL (from FY 2023 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 19,569,216.00
4. Budgeted M&O expenditures (from FY 2023 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 19,569,216.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 19,569,216.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 19,569,216.00
8. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$ 18,311,818.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,257,398.00

Note: For lines 10.a through 10.f the FY 2023 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2023 Budget	Actual	Unexpended Budget
10. FY 2023 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)	\$ 0.00	\$ 0.00	\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 1,257,398.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2023 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 1,257,398.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2023			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2024 RCL calculated using the district's 2023 ADM	\$ 0.00		
c. Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00