



FY 2024
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 2024 was

Proposed June 21, 2023
Adopted _____
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 June 22, 2023
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature

Dr. Kevin Mendivil Gary R. Holland

Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Gary R. Holland

Telephone: (480) 345-3730 Email: gholland@tuhsd.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023 \$ 161,320,570
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)
Local 1000 \$ 43,500,649
Intermediate 2000 \$ 946,657
State 3000 \$ 34,943,966
Federal 4000 \$ 14,865,080
TOTAL \$ 94,256,352

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	1.7482	1.6752
Secondary Tax Rates:		
M&O Override	0.2969	0.3008
Special Program Override		
Capital Override	0.1415	0.1825
Class A Bonds		
Class B Bonds	0.1576	0.2408
CTED		
Desegregation		
Total Secondary Tax Rate	0.5960	0.7241

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)	\$ 131,246,996	\$ 131,246,996
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 36,795,390	\$ 36,795,390
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 13,956,458
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 181,998,844

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ 72,077
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ 71,294
3. Increase in average teacher salary from the prior year	\$ 783
4. Percentage increase	1%

Comments on average salary calculation (Optional):
FY 2024 average salary based on Teacher positions estimated to be paid from function code 1000 (classroom instruction).
FY 2023 average salary based on Teacher position estimated to be paid from function code 1000 (classroom instruction).

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent		Kevin	Mendivil	kmendivil@tuhsd.k12.az.us	(480) 839-0292	
Executive Assistant to Superintendent		Deborah	Acosta	dacosta@tuhsd.k12.az.us	(480) 839-0292	
Chief Financial Officer		Roland	Carranza	rcarranza@tuhsd.k12.az.us	(480) 839-0292	
Business Manager 1		Gary	Holland	gholland@tuhsd.k12.az.us	(480) 345-3730	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Mary	Keller	mkeller@tuhsd.k12.az.us	(480) 839-0292	
SPED Data Reporting Coordinator		Sarah	Boyle	sboyle@tuhsd.k12.az.us	(480) 839-0292	
AzEDS/ADM Data Coordinator		John	Zumph	jzumph@tuhsd.k12.az.us	(480) 839-0292	
Transportation Data Reporting Coordinator		Sam	Gonzales	sgonzales@tuhsd.k12.az.us	(480) 839-0292	
CTE Coordinator		Eric	Sorenson	esorenson@tuhsd.k12.az.us	(480) 839-0292	
Poverty Coordinator		Charlotte	Winsor	cwinsor@tuhsd.k12.az.us	(480) 839-0292	
Assessments Coordinator		Maja	Aleksic	maleksic@tuhsd.k12.az.us	(480) 839-0292	
Curriculum Coordinator		Kim	Hilgers	khilgers@tuhsd.k12.az.us	(480) 839-0292	
Information Technology (IT) Director		John	Zumph	jzumph@tuhsd.k12.az.us	(480) 839-0292	
Bookstore Manager		Kim	Heckathorn	kheckathorn@tuhsd.k12.az.us	(480) 839-0292	
Governing Board Member		Berdetta	Hodge	bhodge@tuhsd.k12.az.us	(480) 839-0292	
Governing Board Member		Amanda	Steele	asteele@tuhsd.k12.az.us	(480) 839-0292	
Governing Board Member		Andres	Barraza	abarraza@tuhsd.k12.az.us	(480) 839-0292	
Governing Board Member		Sarah	James	sljames@tuhsd.k12.az.us	(480) 839-0292	
Governing Board Member		Armando	Montero	amontero@tuhsd.k12.az.us	(480) 839-0292	
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

InTouch Receipting

District's website home page address

https://www.tempeunion.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.	366.52	366.52	28,368,086	7,500,000	2,600,000	250,000	10,000	38,667,723	38,728,086	0.2%	1.
2000 Support Services												
2100 Students	2.	50.57	50.57	4,005,000	1,400,000	800,000	100,000	25,000	6,325,000	6,330,000	0.1%	2.
2200 Instructional Staff	3.	56.84	62.84	4,865,000	1,237,201	529,966	57,869	40,706	6,725,000	6,730,742	0.1%	3.
2300 General Administration	4.	10.00	10.00	1,520,000	600,000	1,200,000	50,000	50,000	3,415,000	3,420,000	0.1%	4.
2400 School Administration	5.	53.63	53.63	5,510,000	1,389,917	550,000	125,000	100,000	7,670,000	7,674,917	0.1%	5.
2500 Central Services	6.	43.90	43.90	3,490,000	1,500,000	1,321,231	137,166	107,042	6,550,000	6,555,439	0.1%	6.
2600 Operation & Maintenance of Plant	7.	156.38	158.38	7,960,000	2,740,000	4,400,000	4,322,513	10,529	19,420,000	19,433,042	0.1%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	14.17	14.17	1,000,000	300,000	40,000	25,000	5,000	1,370,000	1,370,000	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	550,000	90,000	60,000	15,000	1,000	716,000	716,000	0.0%	10.
620 School-Sponsored Athletics	11.	8.00	8.00	2,000,000	475,000	550,000	152,325	75,000	3,250,000	3,252,325	0.1%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	150,000	13,985	500	500	90,000	254,985	254,985	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	760.01	768.01	59,418,086	17,246,103	12,051,697	5,235,373	514,277	94,363,708	94,465,536	0.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	237.59	237.59	18,839,954	4,300,000	3,000,000	8,000	1,000	26,126,000	26,148,954	0.1%	15.
2000 Support Services												
2100 Students	16.	28.77	28.77	1,810,000	645,000	700,000	2,884	1,000	3,156,000	3,158,884	0.1%	16.
2200 Instructional Staff	17.	4.00	4.00	330,000	90,000	20,000	10,000	1,000	449,000	451,000	0.4%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	7.10	7.10	875,000	235,000	11,626	923	300	1,123,000	1,122,849	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	11,000	0	0	11,000	11,000	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	2,000	0	0	2,000	2,000	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.	277.46	277.46	21,854,954	5,270,000	3,744,626	21,807	3,300	30,867,000	30,894,687	0.1%	24.
400 Pupil Transportation	25.	75.10	77.10	3,290,000	1,200,000	300,000	879,952	16,407	5,680,000	5,686,359	0.1%	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.	2.00		155,664	44,750	0	0	0	200,414	200,414	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	0.00							0	0	0.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,114.57	1,122.57	84,718,704	23,760,853	16,096,323	6,137,132	533,984	131,111,122	131,246,996	0.1%	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	15,567,000	15,594,687	1.
2. Gifted Education	10,000,000	10,000,000	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)	300,000	300,000	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	5,000,000	5,000,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	30,867,000	30,894,687	9.
10. IEP required pupil transportation costs coded within Program 400	1,001,261	1,062,500	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 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	759.60	805.40
Number of FTE - Certified Purchased Services Personnel		8.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>42,500</u>
All Funds - Federal	6330	<u>7,000</u>

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) \$ 228,965
 (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.	17,389,469	3,800,000					19,200,000	21,189,469	10.4%
2100 Support Services - Students	2.	1,500,000	300,000					1,920,000	1,800,000	-6.3%
2200 Support Services - Instructional Staff	3.	700,000	200,000					718,743	900,000	25.2%
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 Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	19,589,469	4,300,000	0	0	0	0	21,838,743	23,889,469	9.4%

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.	21,838,743
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	11,100,124
Unexpended Budget Balance (line 10 minus 11)	12.	10,738,619
Interest Earned in the Classroom Site Fund in FY 2023	13.	121,705
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	13,029,145
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	23,889,469

(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.	1,000,000	1,000,000	4,800,000			1,900,000	6,500,000	8,700,000	33.8%
Unrestricted Capital Outlay Fund 610 (6)	2.	5,000,000		4,451,159			6,200,000	9,200,000	15,651,159	70.1%
1000 Instruction	2.									
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	1,000,000	825,358	1,750,000			250,000	3,000,000	3,825,358	27.5%
2300, 2400, 2500, 2900 Administration	4.		894,444	8,000,000			250,000	9,099,963	9,144,444	0.5%
2600 Operation & Maintenance of Plant	5.		64,919	1,500,000			500,000	2,000,000	2,064,919	3.2%
2700 Student Transportation	6.		4,140	1,500,000			500,000	2,000,000	2,004,140	0.2%
3000 Operation of Noninstructional Services (5)	7.		27,650	625,000			600,000	1,225,000	1,252,650	2.3%
4000 Facilities Acquisition and Construction	8.						2,852,720	2,852,720	2,852,720	0.0%
5000 Debt Service	9.							6,000,000	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	6,000,000	1,816,511	17,826,159	0	11,152,720	35,377,683	36,795,390	4.0%

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)]

\$ 23,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>1,000,000</u>
6642 Textbooks	<u>2,500,000</u>
6643 Instructional Aids	<u>2,500,000</u>
673X Furniture and Equipment	<u>7,200,000</u>
673X Vehicles	<u>1,500,000</u>
673X Tech Hardware & Software	<u>10,942,670</u>

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
	Fund 610		Fund 630		Fund 695		Fund 620 (2)		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	35,377,683	36,795,390	5,000,000	50,000,000	0		0	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.	2,852,720	3,000,000	4,800,000	30,000,000	0		0	4.
6710 Land and Improvements	5.	0		0	10,000,000	0		0	5.
6720 Buildings and Improvements	6.	0		0	10,000,000	0		0	6.
673X Furniture and Equipment	7.	8,171,657	7,200,000	0		0		0	7.
673X Vehicles	8.	1,500,000	1,500,000	0		0		0	8.
673X Technology Hardware & Software	9.	12,500,000	10,942,670	0		0		0	9.
6831, 6832, 6833 Redemption of Principal	10.	6,000,000	0	0		0		0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0	11.
Total (lines 2-11)	12.	31,024,377	22,642,670	4,800,000	50,000,000	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	2,852,720	3,000,000	4,800,000	40,000,000			0	13.
New Construction	14.	0		0		0		0	14.
Other	15.	28,171,657	19,642,670	0	10,000,000	0		0	15.
Total (lines 13-15, must equal line 12)	16.	31,024,377	22,642,670	4,800,000	50,000,000	0	0	0	16.

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

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

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children	12.07	10.80	1,896,289	1,691,933
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.00		629,430	325,803
3.	160 ESEA Title IV - 21st Century Schools	0.00		33,367	131,452
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		99,507	28,047
6.	200 ESEA Title VII - Indian Education	2.75	2.75	171,609	180,297
7.	210 ESEA Title VI - Flexibility and Accountability	0.00		0	0
8.	220 IDEA Part B	33.48	30.88	3,525,105	2,412,001
9.	230 Johnson-O'Malley	0.00		24,604	5,970
10.	240 Workforce Investment Act	0.00		0	0
11.	250 AEA - Adult Education	0.00		0	0
12.	260-270 Vocational Education - Basic Grants	9.00	9.00	775,448	410,258
13.	280 ESEA Title X - Homeless Education	0.50	0.00	51,020	0
14.	290 Medicaid Reimbursement	2.00	2.00	500,000	500,000
15.	374 E-Rate	3.00	3.00	600,000	60,000
16.	378 Impact Aid	0.00		0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	34.38	50.91	14,099,588	8,210,697
18.	Total Federal Project Funds (lines 1-17)	97.18	109.34	22,405,967	13,956,458

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education	0.00		317,425	188,339
20.	410 Early Childhood Block Grant	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0
22.	425 Adult Basic Education	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	0.00		0	0
24.	435 Academic Contests	0.00		0	0
25.	450 Gifted Education	0.00		0	0
26.	456 College Credit Exam Incentives	0.00		200,000	200,000
27.	460 Environmental Special Plate	0.00		0	0
28.	Other State Projects	0.00		777,353	796,853
29.	Total State Project Funds (lines 19-28)	0.00	0.00	1,294,778	1,185,192
30.	Total Special Projects (lines 18 and 29)	97.18	109.34	23,700,745	15,141,650

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases	450,000	450,000
2.	Class Size Reduction	0	
3.	Dropout Prevention Programs (M&O purposes)	0	
4.	Instructional Improvement Programs (M&O purposes)	1,250,000	1,250,000
5.	Total Instructional Improvement Fund (lines 1-4)	1,700,000	1,700,000

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
12.07	10.80	1,896,289	1,691,933
0.00		629,430	325,803
0.00		33,367	131,452
0.00		0	0
0.00		99,507	28,047
2.75	2.75	171,609	180,297
0.00		0	0
33.48	30.88	3,525,105	2,412,001
0.00		24,604	5,970
0.00		0	0
0.00		0	0
9.00	9.00	775,448	410,258
0.50	0.00	51,020	0
2.00	2.00	500,000	500,000
3.00	3.00	600,000	60,000
0.00		0	0
34.38	50.91	14,099,588	8,210,697
97.18	109.34	22,405,967	13,956,458
0.00		317,425	188,339
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		200,000	200,000
0.00		0	0
0.00		777,353	796,853
0.00	0.00	1,294,778	1,185,192
97.18	109.34	23,700,745	15,141,650

Prior FY	Budget FY
450,000	450,000
0	
0	
1,250,000	1,250,000
1,700,000	1,700,000

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.	950 Printshop _____

Prior FY	Budget FY
0	
0	0
0	0
12,000,000	6,921,255
5,650,000	4,987,639
1,250,000	2,544,137
4,500,000	4,500,000
3,000,000	3,970,454
1,500,000	2,226,199
650,000	561,429
1,500	4,934
15,000	3,862
0	0
125,000	125,000
500,000	500,000
100,000	100,000
500,000	500,000
175,000	175,000
0	0
15,000	15,000
15,000	0
0	0
4,500,000	4,500,000
101,405	0
0	0
0	0
0	0
0	0
0	0
13,000,000	13,000,000
7,302,762	15,297,335
0	0
1,750,000	1,691,061
0	

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

**CALCULATION OF FY 2024 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 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>92,963,499</u>	\$ <u>92,963,499</u>		\$ <u>0</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>8,481,148</u>			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>			
(c) Total DAA (line 2.a plus 2.b)	\$ <u>8,481,148</u>	<u>1,600,000</u>		<u>6,881,148</u>
*3. FY 2024 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		<u>13,944,525</u>		
(b) Unrestricted Capital Outlay				<u>8,700,000</u>
(c) Special Program				
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)				
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)				
(a) Individuals and Other Private Sources		<u>50,000</u>		
(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)		<u>50,000</u>		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8. Budget Increase for:				
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)				
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>21,475,108</u>		
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>200,414</u>		
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §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 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>		
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a) Prior Year Over Expenditures/Resolutions:				
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund				
(c) Increase for Energy and Water Savings Fund Transfer to M&O				
(d) Noncompliance Adjustment				
(e) ADM/Transportation Audit Adjustment				
(f) Other:				
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>963,450</u>		
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)				
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 131,246,996</u>		
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)				<u>\$ 15,581,148</u>

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

**CALCULATION OF FY 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>35,377,683</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>35,377,683</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>35,377,683</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>35,377,683</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>14,386,344</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>20,991,339</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>222,903</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u> </u>
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: _____	\$ <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>15,581,148</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>36,795,390</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%