



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 7, 2022</u>
Adopted	<u>July 12, 2022</u>
Revised	<u>May 2, 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 5, 2023.  
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Danelia Portillo

Treena Bradley

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Treena Bradley, Executive Director of Business Services

Telephone: 602-243-2621

Email: [treena.bradley@rsd66.org](mailto:treena.bradley@rsd66.org)

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$ <u>120,500,000</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ <u>2,500,000</u>
Intermediate	2000	\$ <u>4,000,000</u>
State	3000	\$ <u>45,000,000</u>
Federal	4000	\$ <u>40,000,000</u>
TOTAL		\$ <u>91,500,000</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>3.8956</u>	<u>3.6718</u>
Secondary Tax Rates:		
M&O Override	<u>0.9178</u>	<u>0.8875</u>
Special Program Override		
Capital Override	<u>0.6119</u>	<u>0.5916</u>
Class A Bonds		
Class B Bonds	<u>1.4038</u>	<u>1.2761</u>
CTED		
Desegregation	<u>(1.8399 included in Primary Rate)</u>	<u>(1.7032 included in Primary Rate)</u>
Total Secondary Tax Rate	<u>2.9335</u>	<u>2.7552</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>75,215,769</u>	\$ <u>75,215,769</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>18,249,338</u>	\$ <u>18,249,338</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>60,917,930</u>	\$ <u>60,917,930</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>154,383,037</u>	\$ <u>154,383,037</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>60,042</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>59,000</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,042</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional): Average salaries identified include base salaries from primary funding source and Classroom Site Funds (CSF) and educational attainment. CSF Performance pay has been accounted in the year in which the performance pay was earned; the maximum performance pay of \$3,000 has been projected for FY23. Teachers receive a rich, annual health benefit package totaling \$7,560 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.

**DISTRICT CONTACT INFORMATION**

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

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Danelia	<b>Portillo</b>	danelia.portillo@rsd66.org	602-243-4800	
Ms.	Maricela	Lerma	maricela.lerma@rsd66.org	602-243-2605	
Ms.	Treena	Bradley	treena.bradley@rsd66.org	602-243-2621	
Ms.	Treena	Bradley	<a href="mailto:treena.bradley@rsd66.org">treena.bradley@rsd66.org</a>	602-243-2621	
	n/a				
	n/a				
Ms.	Shenell	Alexander	shenell.alexander@rsd66.org	602-243-4886	
Ms.	Lynette	Wright	lynette.wright@rsd66.org	602-243-4864	
Ms.	Sylvia	Miller	sylvia.miller@rsd66.org	602-243-4832	
Mr.	Kerry	Duskin	kerry.duskin@rsd66.org	602-304-3120	
	n/a				
Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Mr.	Nathaniel	Hawkins	nathaniel.hawkins@rsd66.org	602-304-3124	
	n/a				
Ms.	Shelley	Jackson	shelley.jackson@rsd66.org	602-243-2605	
Ms.	Alexis	Aguirre	alexis.aguirre@rsd66.org	602-243-2605	
Dr.	Megan	Frankiewicz	megan.frankiewicz@rsd66.org	602-243-2605	
Dr.	Ashley	Hodge	ashley.hodge@rsd66.org	602-243-2605	
Mr.	Lawrence	Robinson	lawrence.robinson@rsd66.org	602-243-2605	

SELECT from Dropdown

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

Edupoint (Synergy)

Infinite Visions

n/a

www.rsd66.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.	298.00	273.00	15,547,239	6,152,884	2,815,436	242,932	16,572	23,822,950	24,775,063	4.0%
2000 Support Services											
2100 Students	2.	23.50	42.00	1,745,052	621,999	6,871	22,216		1,276,556	2,396,138	87.7%
2200 Instructional Staff	3.	2.00	2.00	162,242	90,466	13,867	22,588	3,000	428,615	292,163	-31.8%
2300 General Administration	4.	6.00	6.00	600,196	237,841	702,709	2,907	61,177	1,684,952	1,604,830	-4.8%
2400 School Administration	5.	36.00	36.00	2,584,662	749,915	143,883	25,995	0	3,388,803	3,504,455	3.4%
2500 Central Services	6.	26.00	26.00	1,398,293	502,454	538,597	311,249	40,790	2,428,083	2,791,383	15.0%
2600 Operation & Maintenance of Plant	7.	74.95	74.95	2,690,905	1,142,992	2,644,284	1,423,043	8,275	8,193,004	7,909,499	-3.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00			0	35,286	41,699		225,044	76,985	-65.8%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	35,500	6,644		15,000		90,289	57,144	-36.7%
620 School-Sponsored Athletics	11.	0.00	0.00	126,000	29,649	36,000	2,124		192,184	193,773	0.8%
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.	466.45	459.95	24,890,089	9,534,844	6,936,933	2,109,753	129,814	41,730,480	43,601,433	4.5%
200 and 300 Special Education											
1000 Instruction	15.	110.00	104.00	3,295,514	1,093,977	3,013,254	2,721	1,050	6,853,865	7,406,516	8.1%
2000 Support Services											
2100 Students	16.	49.60	51.45	3,459,189	1,038,742	376,953	25,968		4,417,649	4,900,852	10.9%
2200 Instructional Staff	17.	7.00	6.50	416,654	133,906	5,637	1,633	0	591,105	557,830	-5.6%
2300 General Administration	18.	0.00					0		0	0	0.0%
2400 School Administration	19.	1.00	1.00	36,749	14,203		331		52,819	51,283	-2.9%
2500 Central Services	20.	0.00				4,965	0	200	14,598	5,165	-64.6%
2600 Operation & Maintenance of Plant	21.	2.00	2.00	56,083	12,952	3,588	4,295		94,964	76,918	-19.0%
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.	169.60	164.95	7,264,189	2,293,780	3,404,397	34,948	1,250	12,025,000	12,998,564	8.1%
400 Pupil Transportation	25.	43.00	43.75	1,165,551	790,371	1,655,287	657,646	1,500	3,300,000	4,270,355	29.4%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	200.34	170.89	9,812,835	3,210,179	535,480	10,000	2,000	13,570,494	13,570,494	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.	3.00	3.00	275,307	73,740	307,060	118,816		458,524	774,923	69.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	882.39	842.54	43,407,971	15,902,914	12,839,157	2,931,163	134,564	71,084,498	75,215,769	5.8%

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	12,000,000	12,972,391	1.
2. Gifted Education	25,000	26,173	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	12,025,000	12,998,564	9.
10. IEP required pupil transportation costs coded within Program 400	293,709	654,303	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 7

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	550.85	529.00
Number of FTE - Certified Purchased Services Personnel		5.50

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>60000</u>
All Funds - Federal	6330	<u>5,000</u>

**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) \$ 78,995  
 (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.	9,350,806	1,668,673					10,431,700	11,019,479	5.6%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.	20,000	4,468					0	24,468	--
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	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	9,370,806	1,673,141	0	0	0	0	10,431,700	11,043,947	5.9%

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.	10,431,700
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	5090439
Unexpended Budget Balance (line 10 minus 11)	12.	5,341,261
Interest Earned in the Classroom Site Fund in FY 2022	13.	39170
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	5663516
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	11043947

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	0	374,314	4,332,063	0	0	7,549	4,513,167	4,713,926	4.4%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction		2,747,415	4,144,891			3,909	5,778,173	6,896,215	19.3%
2000 Support Services									
2100, 2200 Students and Instructional Staff		204,123	374,794			88,626	723,524	667,543	-7.7%
2300, 2400, 2500, 2900 Administration	130,000		767,579			92,975	2,219,739	990,554	-55.4%
2600 Operation & Maintenance of Plant			306,472			20,039	34,308	326,511	851.7%
2700 Student Transportation			27,383				282,589	27,383	-90.3%
3000 Operation of Noninstructional Services (5)			276,129				276,129	276,129	0.0%
4000 Facilities Acquisition and Construction			2,786			234,814	929,343	237,600	-74.4%
5000 Debt Service				8,827,403			10,385,635	8,827,403	-15.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	130,000	2,951,538	5,900,034	8,827,403	0	440,363	20,629,440	18,249,338	-11.5%

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)]

\$276,129.46

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>\$204,123</u>
6642 Textbooks	<u>1,603,579</u>
6643 Instructional Aids	<u>1,143,836</u>
673X Furniture and Equipment	<u>4,461,420</u>
673X Vehicles	<u>368,225</u>
673X Tech Hardware & Software	<u>1,070,389</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 capital leases of \$ 8,795,403 , 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		
<b>Total Fund Expenditures</b>	1.	20,629,440	18,249,338	39,335,609	62,794,330	0		3,500,000	4,480,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		45,173	46,930	0		0		2.
6200 Employee Benefits	3.	0		13,720	13,677	0		0		3.
6450 Construction Services	4.	928,893	192,834	24,520,677	45,326,378	0		3,475,100	4,357,557	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.	2,009,780	4,461,420	1,854,464	3,596,530	0		0		7.
673X Vehicles	8.	505,769	368,225	1,500,000	3,000,000	0		0		8.
673X Technology Hardware & Software	9.	3,470,069	1,070,389	5,037,186	1,380,240	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	10,385,635	8,827,403	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.	17,300,146	14,920,271	32,971,220	53,363,755	0	0	3,475,100	4,357,557	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	929,343	192,834	6,520,677	20,829,040			3,475,100	2,357,557	13.
New Construction	14.	0	0	18,000,000	24,497,338	0		0	2,000,000	14.
Other	15.	16,370,803	14,727,437	8,450,543	8,037,377	0		0		15.
Total (lines 13-15, must equal line 12)	16.	17,300,146	14,920,271	32,971,220	53,363,755	0	0	3,475,100	4,357,557	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 \$ 1,000,000

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, I

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

**STATE PROJECTS FTE & EXPENDITURES**

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

**INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)**

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
81.25	76.96	7,866,957	9,579,391
6.00	1.00	1,367,982	2,138,040
0.44	0.42	1,248,100	1,250,186
0.00		0	
1.00	1.00	418,350	494,958
0.00		0	
0.00		0	
23.00	24.00	3,863,702	3,709,295
0.00		0	
0.00		0	
0.00		0	
0.00	0.65	227,146	111,321
28.32	44.15	1,300,000	3,000,000
0.00	0.00	500,000	600,000
0.00		0	
49.00	125.48	58,704,048	40,034,739
189.01	273.66	75,496,285	60,917,930
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	0.00	65,101	37,726
0.00		0	
6.00	6.00	1,677,796	1,505,832
6.00	6.00	1,742,897	1,543,558
195.01	279.66	77,239,182	62,461,488

Prior FY	Budget FY
0	
0	
0	
380,000	450,000
380,000	450,000

**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 855 Employee Insurance

**INTERNAL SERVICE FUNDS 950-989**

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

Prior FY	Budget FY
0	
0	0
0	0
1,121,599	500,000
8,000,000	8,600,000
330,000	300,000
0	
104,960	104,247
325,863	400,000
571,766	500,000
0	
12,500	12,000
0	
85,000	85,000
5,000	5,000
30,000	30,000
5,500,000	3,000,000
750,000	100,000
0	
160,000	160,000
0	
0	
0	
0	
0	
25,700	
1,511,423	762,689
1,260	1,260
16,500,000	16,000,000
7,340,073	11,612,336
0	
100,000	100,000
10,000,000	10,000,000

0	
0	
0	
0	

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



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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>48,205,502</u>	\$ <u>5,014,637</u>
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>3,482,444</u>	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>3,482,444</u>	<u>3,482,444</u>
*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	<u>7,288,581</u>	
(b) Unrestricted Capital Outlay		<u>4,713,926</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) Local (Do <b>not</b> include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
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)	<u>13,570,494</u>	
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>11,478,402</u>	
(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)	<u>0</u>	
(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	<u>(762,689)</u>	
(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>450,116</u>	
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)	\$ <u><u>75,215,769</u></u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ <u><u>13,211,007</u></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 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)	\$ 20,629,440
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 24
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 20,629,464
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 20,629,440
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 20,629,464
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 15,628,013
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 5,001,451
8. Interest Earned in Fund 610 in FY 2022	\$ 36,880
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 2023 (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)	\$ 13,211,007
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 18,249,338

(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	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Roosevelt School District, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 2, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Treena Bradley at the District Office, telephone 602-243-4800 during normal business hours.

President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2021 ADM</b>	<b>2022 ADM</b>	<b>2023 ADM</b>	1. Average salary of all teachers employed in FY 2023 (budget year)	60,042
<b>Attending</b>	7,141.9030	6,932.5814	6,758.9526	2. Average salary of all teachers employed in FY 2022 (prior year)	59,000
		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year	1,042
<b>2. Tax Rates:</b>				4. Percentage increase	2%
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.8956	3.6718	Comments on average salary calculation (Optional): Average salaries identified include base salaries from primary funding source and Classroom Site Funds (CSF) and educational attainment. CSF Performance pay has been accounted in the year in which the performance pay was earned; the maximum performance pay of \$3,000 has been projected for FY23. Teachers receive a rich, annual health benefit package totaling \$7,560 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.	
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.9335	2.7552		
<b>3. Budgeted Expenditures and Budget Limit:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		75,215,769	75,215,769		
<b>Classroom Site Fund</b>		11,043,947	11,043,947		
<b>Unrestricted Capital Outlay Fund</b>		18,249,338	18,249,338		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	21,344,406	21,700,123	2,478,544	3,074,940	23,822,950	24,775,063	4.0%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,238,897	2,367,051	37,659	29,087	1,276,556	2,396,138	87.7%
<b>2200 Instructional Staff</b>	294,830	252,708	133,785	39,455	428,615	292,163	-31.8%
<b>2300, 2400, 2500 Administration</b>	6,004,255	6,073,361	1,497,583	1,827,307	7,501,838	7,900,668	5.3%
<b>2600 Oper./Maint. of Plant</b>	3,799,123	3,833,897	4,393,881	4,075,602	8,193,004	7,909,499	-3.5%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	225,044	76,985	225,044	76,985	-65.8%
<b>610 School-Sponsored Cocurric. Activities</b>	55,289	42,144	35,000	15,000	90,289	57,144	-36.7%
<b>620 School-Sponsored Athletics</b>	113,474	155,649	78,710	38,124	192,184	193,773	0.8%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	32,850,274	34,424,933	8,880,206	9,176,500	41,730,480	43,601,433	4.5%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	5,104,619	4,389,491	1,749,246	3,017,025	6,853,865	7,406,516	8.1%
<b>2000 Support Services</b>							
<b>2100 Students</b>	4,342,609	4,497,931	75,040	402,921	4,417,649	4,900,852	10.9%
<b>2200 Instructional Staff</b>	581,600	550,560	9,505	7,270	591,105	557,830	-5.6%
<b>2300, 2400, 2500 Administration</b>	51,782	50,952	15,635	5,496	67,417	56,448	-16.3%
<b>2600 Oper./Maint. of Plant</b>	86,764	69,035	8,200	7,883	94,964	76,918	-19.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	10,167,374	9,557,969	1,857,626	3,440,595	12,025,000	12,998,564	8.1%
<b>400 Pupil Transportation</b>	1,893,855	1,955,922	1,406,145	2,314,433	3,300,000	4,270,355	29.4%
<b>510 Desegregation</b>	13,065,380	13,023,014	505,113	547,480	13,570,493	13,570,494	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	281,234	349,047	177,290	425,876	458,524	774,923	69.0%
<b>TOTAL EXPENDITURES</b>	58,258,117	59,310,885	12,826,380	15,904,884	71,084,497	75,215,769	5.8%

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

CTD NUMBER 070466000  
 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	71,084,498	75,215,769	4,131,271	5.8%
Instructional Improvement	380,000	450,000	70,000	18.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	10,431,700	11,043,947	612,247	5.9%
Federal Projects	75,496,285	60,917,930	(14,578,355)	-19.3%
State Projects	1,742,897	1,543,558	(199,339)	-11.4%
Unrestricted Capital Outlay	20,629,440	18,249,338	(2,380,102)	-11.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	3,500,000	4,480,000	980,000	28.0%
Debt Service	7,340,073	11,612,336	4,272,263	58.2%
School Plant Fund	1,121,599	500,000	(621,599)	-55.4%
Auxiliary Operations	104,960	104,247	(713)	-0.7%
Bond Building	39,335,609	62,794,330	23,458,721	59.6%
Food Service	8,000,000	8,600,000	600,000	7.5%
Other	35,908,512	31,455,949	(4,452,563)	-12.4%

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	12,000,000	12,972,391
Gifted Education	25,000	26,173
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	12,025,000	12,998,564

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		32	32	1 to 211.2
Teachers	6	440	446	1 to 15.2
Other		57	57	1 to 118.6
Subtotal	6	529	535	1 to 12.6
Classified --				
Managers, Supervisors, Directors		16	16	1 to 422.4
Teachers Aides	13	88	101	1 to 66.9
Other	24	490	514	1 to 13.1
Subtotal	37	594	631	1 to 10.7
TOTAL	43	1,123	1,166	1 to 5.8
Special Education --				
Teacher	6	57	63	1 to 15.0
Staff	37	172	209	1 to 7.0