



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 6, 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 21, 2023.
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Danelia Portillo
Superintendent Name (Typed Name)

Treena Bradley
Business Manager Name (Typed Name)

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

Telephone: 602-243-2621 Email: treena.bradley@rsd66.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023	\$	<u>150,500,000</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)		
Local	1000	\$ <u>50,000,000</u>
Intermediate	2000	\$ <u>42,000</u>
State	3000	\$ <u>42,500,000</u>
Federal	4000	\$ <u>21,000,000</u>
TOTAL		\$ <u>113,542,000</u>

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:	<u>3.6718</u>	<u>3.5778</u>
Secondary Tax Rates:		
M&O Override	<u>0.8875</u>	<u>0.7354</u>
Special Program Override		
Capital Override	<u>0.5916</u>	<u>0.4903</u>
Class A Bonds		
Class B Bonds	<u>1.2761</u>	<u>1.3995</u>
CTED		
Desegregation	<u>(1.7032 included in Primary Rate)</u>	<u>(1.6126 included in Primary Rate)</u>
Total Secondary Tax Rate	<u>2.7552</u>	<u>2.6252</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>81,083,820</u>	\$ <u>81,083,820</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>7,875,803</u>	\$ <u>7,875,803</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>39,798,294</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>128,757,917</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$	<u>63,008</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$	<u>60,042</u>
3. Increase in average teacher salary from the prior year	\$	<u>2,966</u>
4. Percentage increase		<u>5%</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 and retention stipends. 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 FY24. Teachers receive a rich, annual health benefit package totaling \$8,400 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.

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

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4800	
Executive Assistant to Superintendent	Ms.	Maricela	Lerma	maricela.lerma@rsd66.org	602-243-2605	
Chief Financial Officer	Ms.	Treena	Bradley	treena.bradley@rsd66.org	602-243-2621	
Business Manager 1	Ms.	Treena	Bradley	treena.bradley@rsd66.org	602-243-2621	
Business Manager 2		n/a				
Business Consultant		n/a				
School District Employee Report (SDER) Coordinator	Ms.	Shenell	Alexander	shenell.alexander@rsd66.org	602-243-4886	
SPED Data Reporting Coordinator	Ms.	Lynette	Wright	lynette.wright@rsd66.org	602-243-4864	
AzEDS/ADM Data Coordinator	Ms.	Sylvia	Miller	sylvia.miller@rsd66.org	602-243-4832	
Transportation Data Reporting Coordinator	Mr.	Kerry	Duskin	kerry.duskin@rsd66.org	602-304-3120	
CTE Coordinator		n/a				
Poverty Coordinator	Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Assessments Coordinator	Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Curriculum Coordinator	Ms.	Heidi	White	heidi.white@rsd66.org	602-243-4810	
Information Technology (IT) Director	Mr.	Nathaniel	Hawkins	nathaniel.hawkins@rsd66.org	602-304-3124	
Bookstore Manager		n/a				
Governing Board Member	Ms.	Shelley	Jackson	shelley.jackson@rsd66.org	602-243-2605	
Governing Board Member	Ms.	Alexis	Aguirre	alexis.aguirre@rsd66.org	602-243-2605	
Governing Board Member	Dr.	Megan	Frankiewicz	megan.frankiewicz@rsd66.org	602-243-2605	
Governing Board Member	Dr.	Ashley	Hodge	ashley.hodge@rsd66.org	602-243-2605	
Governing Board Member	Mr.	Lawrence	Robinson	lawrence.robinson@rsd66.org	602-243-2605	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

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.	273.00	239.00	14,800,354	5,340,959	3,225,000	284,711	10,490	24,775,063	23,661,514	-4.5%	1.
2000 Support Services												
2100 Students	2.	42.00	42.00	1,873,266	737,738	205,250	25,647	0	2,396,138	2,841,901	18.6%	2.
2200 Instructional Staff	3.	2.00	4.00	759,255	188,260	12,500	39,897	3,500	292,163	1,003,412	243.4%	3.
2300 General Administration	4.	6.00	7.00	774,842	218,107	711,750	13,500	63,100	1,604,830	1,781,299	11.0%	4.
2400 School Administration	5.	36.00	36.00	2,623,126	841,715	800,000	29,965	0	3,504,455	4,294,806	22.6%	5.
2500 Central Services	6.	26.00	27.00	2,044,525	644,354	658,962	40,323	48,675	2,791,383	3,436,839	23.1%	6.
2600 Operation & Maintenance of Plant	7.	74.95	67.95	3,988,561	1,505,213	3,884,956	1,545,582	9,050	7,909,499	10,933,362	38.2%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	0	0	12,500	92,200	0	76,985	104,700	36.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		51,000	10,486	0	15,000	0	57,144	76,486	33.8%	10.
620 School-Sponsored Athletics	11.	0.00		164,500	33,821	58,500	15,000	0	193,773	271,821	40.3%	11.
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00		0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	459.95	422.95	27,079,429	9,520,653	9,569,418	2,101,825	134,815	43,601,433	48,406,140	11.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	104.00	96.50	3,702,760	1,576,088	3,119,742	0	1,050	7,406,516	8,399,640	13.4%	15.
2000 Support Services												
2100 Students	16.	51.45	49.65	3,535,098	1,146,816	10,500	31,000	0	4,900,852	4,723,414	-3.6%	16.
2200 Instructional Staff	17.	6.50	5.50	342,067	116,529	7,500	4,500	0	557,830	470,596	-15.6%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	1.00	0.00	0	0	0	0	0	51,283	0	-100.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	5,000	0	0	5,165	5,000	-3.2%	20.
2600 Operation & Maintenance of Plant	21.	2.00	0.00	0	0	0	0	0	76,918	0	-100.0%	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.	164.95	151.65	7,579,925	2,839,433	3,142,742	35,500	1,050	12,998,564	13,598,650	4.6%	24.
400 Pupil Transportation	25.	43.75	34.75	1,383,196	669,414	2,302,625	388,500	560	4,270,355	4,744,295	11.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	170.89	171.28	9,494,064	3,247,648	408,000	418,282	2,500	13,570,494	13,570,494	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	3.00	3.00	543,896	75,345	145,000	0	0	774,923	764,241	-1.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	842.54	783.63	46,080,510	16,352,493	15,567,785	2,944,107	138,925	75,215,769	81,083,820	7.8%	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	12,972,391	13,569,538	1.
2. Gifted Education	26,173	29,112	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)	12,998,564	13,598,650	9.
10. IEP required pupil transportation costs coded within Program 400	654,303	1,048,000	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 7

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	538.80	508.00
Number of FTE - Certified Purchased Services Personnel		3.50

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>57400</u>
All Funds - Federal	6330	<u>5,100</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) \$ 104,700
 (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.	10,211,206	1,884,291	0	0	0	0	11,019,479	12,095,497	9.8%
2100 Support Services - Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Support Services - Instructional Staff	3.	18,000	3,701	0	0	0	0	24,468	21,701	-11.3%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	10,229,206	1,887,992	0	0	0	0	11,043,947	12,117,198	9.7%

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.	11,043,947
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,873,131
Unexpended Budget Balance (line 10 minus 11)	12.	6,170,816
Interest Earned in the Classroom Site Fund in FY 2023	13.	72,647
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	5,873,735
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.	12,117,198

(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)		810,500		3,315,493				4,713,926	4,125,993	-12.5%
Unrestricted Capital Outlay Fund 610 (6)		1,845,500		3,132,993				6,896,215	4,978,493	-27.8%
1000 Instruction										
2000 Support Services										
2100, 2200 Students and Instructional Staff			25,840	281,971				667,543	307,811	-53.9%
2300, 2400, 2500, 2900 Administration	135,000		176,170	1,510,898				990,554	1,822,068	83.9%
2600 Operation & Maintenance of Plant				9,431				326,511	9,431	-97.1%
2700 Student Transportation				250,000				27,383	250,000	813.0%
3000 Operation of Noninstructional Services (5)								276,129	0	-100.0%
4000 Facilities Acquisition and Construction							485,000	237,600	485,000	104.1%
5000 Debt Service					23,000			8,827,403	23,000	-99.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	135,000	1,845,500	202,010	5,185,293	23,000	0	485,000	18,249,338	7,875,803	-56.8%

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	\$ -
6642 Textbooks	850,000
6643 Instructional Aids	995,500
673X Furniture and Equipment	789,342
673X Vehicles	250,000
673X Tech Hardware & Software	4,145,951

(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.

\$ 72,500

(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.	18,249,338	7,875,803	62,794,330	37,158,827	0		4,480,000	5,700,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	46,930	48,236	0		0		2.
6200 Employee Benefits	3.	0	0	13,677	15,241	0		0		3.
6450 Construction Services	4.	192,834	400,000	45,326,378	22,920,828	0		4,357,557	5,453,810	4.
6710 Land and Improvements	5.	0	0	0	0	0		0		5.
6720 Buildings and Improvements	6.	0	0	0	0	0		0		6.
673X Furniture and Equipment	7.	4,461,420	789,342	3,596,530	3,194,303	0		0		7.
673X Vehicles	8.	368,225	250,000	3,000,000	1,683,170	0		0		8.
673X Technology Hardware & Software	9.	1,070,389	4,145,951	1,380,240	1,380,240	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	8,827,403	23,000	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.	14,920,271	5,608,293	53,363,755	29,242,018	0	0	4,357,557	5,453,810	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	192,834	400,000	20,829,040	13,959,405			2,357,557	2,421,686	13.
New Construction	14.	0		24,497,338	8,961,424	0		2,000,000	3,032,124	14.
Other	15.	14,727,437	5,208,293	8,037,377	6,321,189	0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,920,271	5,608,293	53,363,755	29,242,018	0	0	4,357,557	5,453,810	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 \$ 1,500,000

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. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

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. 460 Environmental Special Plate
28. Other State Projects
29. Total State Project Funds (lines 19-28)
30. Total Special Projects (lines 18 and 29)

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
76.96	74.83	9,579,391	5,929,508
1.00	1.00	2,138,040	776,756
0.00	0.42	1,250,186	755,765
0.00	0.00	0	0
1.00	1.00	494,958	281,731
0.00	0.00	0	0
0.00	0.00	0	0
24.00	23.00	3,709,295	1,864,534
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.65	111,321	0
33.07	41.42	3,000,000	3,500,000
0.00	0.00	600,000	600,000
0.00	0.00	0	0
85.73	94.25	40,034,739	26,090,000
221.76	236.57	60,917,930	39,798,294
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	
6.00		1,505,832	
6.00	0.00	1,505,832	0
227.76	236.57	62,423,762	39,798,294

Prior FY	Budget FY
0	
0	
0	
450,000	350,000
450,000	350,000

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
500,000	500,000
8,600,000	8,500,000
300,000	542,694
0	0
104,247	100,000
400,000	450,000
500,000	450,000
0	0
12,000	12,000
0	0
85,000	100,000
5,000	5,000
30,000	5,000
3,000,000	3,000,000
100,000	100,000
0	0
160,000	170,000
0	0
0	0
0	0
0	0
0	0
0	0
762,689	0
1,260	1,300
16,000,000	12,000,000
11,612,336	12,000,000
0	0
100,000	100,000
10,000,000	11,300,000
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 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)	\$ 49,082,586	\$ 49,082,586	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 3,720,727		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 3,720,727		3,720,727
*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		6,188,990	
(b) Unrestricted Capital Outlay			4,125,993
(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			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		13,570,494	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		10,000,000	
(b) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(c) 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)		0	
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		448,350	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		1,793,400	
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)		\$ 81,083,820	
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)			\$ 7,846,720

* 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>18,249,338</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>18,249,338</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>18,249,338</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>18,249,338</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>18,249,338</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>0</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>29,083</u>
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>7,846,720</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>7,875,803</u></u>

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070466000
 VERSION Proposed

I certify that the Budget of Roosevelt Elementary School District, Maricopa County for fiscal year 2024 was officially proposed by the Governing Board on, June 6, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting Trenea Bradley at the District Office, telephone 602-243-4800 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	2024 ADM	
Attending	6,932.5814	6,771.7308	6,681.2368	1. Average salary of all teachers employed in FY 2024 (budget year) 63,008
2. Tax Rates:				2. Average salary of all teachers employed in FY 2023 (prior year) 60,042
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 2,966
		3.6718	3.5778	4. Percentage increase 5%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.7552	2.6252	Comments on average salary calculation (Optional): Average salaries identified include base salaries from primary funding source and Classroom Site Funds (CSF) and educational attainment and retention stipends. 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 FY24. Teachers receive a rich, annual health benefit package totaling \$8,400 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.
3. Budgeted Expenditures and Budget Limits				
		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		81,083,820	81,083,820	
Classroom Site Fund		12,117,198	12,117,198	
Unrestricted Capital Outlay Fund		7,875,803	7,875,803	

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	21,700,123	20,141,313	3,074,940	3,520,201	24,775,063	23,661,514	-4.5%
2000 Support Services							
2100 Students	2,367,051	2,611,004	29,087	230,897	2,396,138	2,841,901	18.6%
2200 Instructional Staff	252,708	947,515	39,455	55,897	292,163	1,003,412	243.4%
2300, 2400, 2500 Administration	6,073,361	7,146,669	1,827,307	2,366,275	7,900,668	9,512,944	20.4%
2600 Oper./Maint. of Plant	3,833,897	5,493,774	4,075,602	5,439,588	7,909,499	10,933,362	38.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	76,985	104,700	76,985	104,700	36.0%
610 School-Sponsored Cocurric. Activities	42,144	61,486	15,000	15,000	57,144	76,486	33.8%
620 School-Sponsored Athletics	155,649	198,321	38,124	73,500	193,773	271,821	40.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	34,424,933	36,600,082	9,176,500	11,806,058	43,601,433	48,406,140	11.0%
200 and 300 Special Education							
1000 Instruction	4,389,491	5,278,848	3,017,025	3,120,792	7,406,516	8,399,640	13.4%
2000 Support Services							
2100 Students	4,497,931	4,681,914	402,921	41,500	4,900,852	4,723,414	-3.6%
2200 Instructional Staff	550,560	458,596	7,270	12,000	557,830	470,596	-15.6%
2300, 2400, 2500 Administration	50,952	0	5,496	5,000	56,448	5,000	-91.1%
2600 Oper./Maint. of Plant	69,035	0	7,883	0	76,918	0	-100.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	9,557,969	10,419,358	3,440,595	3,179,292	12,998,564	13,598,650	4.6%
400 Pupil Transportation	1,955,922	2,052,610	2,314,433	2,691,685	4,270,355	4,744,295	11.1%
510 Desegregation	13,023,014	12,741,712	547,480	828,782	13,570,494	13,570,494	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	349,047	619,241	425,876	145,000	774,923	764,241	-1.4%
TOTAL EXPENDITURES	59,310,885	62,433,003	15,904,884	18,650,817	75,215,769	81,083,820	7.8%

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

CTD NUMBER 070466000
 VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	75,215,769	81,083,820	5,868,051	7.8%
Instructional Improvement	450,000	350,000	(100,000)	-22.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,043,947	12,117,198	1,073,251	9.7%
Federal Projects	60,917,930	39,798,294	(21,119,636)	-34.7%
State Projects	1,505,832	0	(1,505,832)	-100.0%
Unrestricted Capital Outlay	18,249,338	7,875,803	(10,373,535)	-56.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	4,480,000	5,700,000	1,220,000	27.2%
Debt Service	11,612,336	12,000,000	387,664	3.3%
School Plant Fund	500,000	500,000	0	0.0%
Auxiliary Operations	104,247	100,000	(4,247)	-4.1%
Bond Building	62,794,330	37,158,827	(25,635,503)	-40.8%
Food Service	8,600,000	8,500,000	(100,000)	-1.2%
Other	31,455,949	28,235,994	(3,219,955)	-10.2%

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	12,972,391	13,569,538
Gifted Education	26,173	29,112
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	12,998,564	13,598,650

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators		33	33	1 to	202.5
Teachers	4	418	422	1 to	15.8
Other		56	56	1 to	119.3
Subtotal	4	507	511	1 to	13.1
Classified --					
Managers, Supervisors, Directors		16	16	1 to	417.6
Teachers Aides	16	120	136	1 to	49.1
Other		449	449	1 to	14.9
Subtotal	16	585	601	1 to	11.1
TOTAL	20	1,092	1,112	1 to	6.0
Special Education --					
Teacher	4	55	59	1 to	15.0
Staff	10	96	106	1 to	7.0

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

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2024 TNT Base Limit	<u>\$ 0</u>	
FY 2024 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary Property Tax Rate Related to Budgeted Expenditures <u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	<u>0.0000</u>
Adjustments for FY 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>\$ 0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u>\$ 0</u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	<u>\$ 1,500,000</u>	<u>0.0018</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>0.0000</u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	<u>\$ 1,500,000</u>	
B.1.	Current Assessed Value	<u>\$ 841,719,914</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	<u>\$ 0.0000 (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	<u>\$ 1,500,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	<u>\$ 17.8207 (2)</u>	

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

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