



FY 2022
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 2022 was

Proposed	<u>June 1, 2021</u>
Adopted	<u>July 6, 2021</u>
Revised	<u>May 3, 2022</u>
	Date

SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 6, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Quintin Boyce

Karla Walter

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Treena Bradley, Director of Finance

Telephone: 602-243-2621

Email: treena.bradley@rsd66.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021		\$ <u>140,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)		
Local	1000	\$ <u>2,000,000</u>
Intermediate	2000	\$ <u>6,000,000</u>
State	3000	\$ <u>45,000,000</u>
Federal	4000	\$ <u>38,000,000</u>
TOTAL		\$ <u>91,000,000</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	<u>4.0709</u>	<u>3.9814</u>
Secondary Tax Rates:		
M&O Override	<u>1.0519</u>	<u>0.9413</u>
Special Program Override		
Capital Override	<u>0.7013</u>	<u>0.6275</u>
Class A Bonds		
Class B Bonds	<u>1.3834</u>	<u>1.4000</u>
CTED		
Desegregation	(1.9661 included in Primary Rate)	(1.8399 included in Primary Rate)
Total Secondary Tax Rate	<u>3.1366</u>	<u>2.9688</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>71,084,498</u>	\$ <u>71,084,498</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>20,629,440</u>	\$ <u>20,629,440</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>75,496,285</u>	\$ <u>75,496,285</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>167,210,223</u>	\$ <u>167,210,223</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>59,000</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>58,624</u>
3. Increase in average teacher salary from the prior year	\$ <u>376</u>
4. Percentage increase	<u>1%</u>

Comments on average salary calculation (Optional): Average salaries identified include base salaries from primary funding source and Classroom Site Funds (CSF), educational attainment and longevity. 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 FY22. Teachers receive a rich, annual health benefit package totaling \$7,056 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.

5. Average salary of all teachers employed in FY 2018	\$ <u>48,887</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>21%</u>

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
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Quintin	Boyce	quintin.boyce@rsd66.org	602-243-4987	
Ms.	Maricela	Lerma	maricela.lerma@rsd66.org	602-243-2605	
Ms.	Karla	Walter	karla.walter@rsd66.org	602-243-5896	
Ms.	Treena	Bradley	treena.bradley@rsd66.org	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.	Jean	Cook	jean.cook@rsd66.org	602-243-4832	
Mr.	Kerry	Duskin	kerry.duskin@rsd66.org	602-304-3120	
	n/a				
Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4810	
Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4810	
Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4810	
Mr.	Nathaniel	Hawkins	nathaniel.hawkins@rsd66.org	602-304-3124	
	n/a				
Mr.	Lawrence	Robinson	lawrence.robinson@rsd66.org	602-243-2605	
Ms.	Michelle	Campuzano	michelle.campuzano@rsd66.org	602-243-2605	
Ms.	Alexis	Aguirre	alexis.aguirre@rsd66.org	602-243-2605	
Ms.	Shelley	Jackson	shelley.jackson@rsd66.org	602-243-2605	
Ms.	Nancy	Piña-Gray	nancy.pina-gray@rsd66.org	602-243-2605	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

n/a

District's website home page address

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 2021	Budget FY 2022			
	100 Regular Education											
1000 Instruction	1.	321.50	298.00	15,949,715	5,394,691	2,100,000	367,126	11,418	25,125,388	23,822,950	-5.2%	1.
2000 Support Services												
2100 Students	2.	22.50	23.50	889,991	348,906	8,200	29,459		1,179,772	1,276,556	8.2%	2.
2200 Instructional Staff	3.	2.00	2.00	185,890	108,940	84,948	45,837	3,000	309,041	428,615	38.7%	3.
2300 General Administration	4.	6.00	6.00	751,218	186,611	614,374	13,713	119,036	1,614,567	1,684,952	4.4%	4.
2400 School Administration	5.	36.00	36.00	2,329,835	899,489	111,608	47,612	259	3,231,022	3,388,803	4.9%	5.
2500 Central Services	6.	28.73	26.00	1,368,683	468,419	475,085	81,561	34,335	2,355,168	2,428,083	3.1%	6.
2600 Operation & Maintenance of Plant	7.	75.95	74.95	2,710,423	1,088,700	2,630,574	1,755,925	7,382	8,128,913	8,193,004	0.8%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00			0	40,000	185,044		219,966	225,044	2.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	46,000	9,289		35,000		71,550	90,289	26.2%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	94,065	19,409	28,710	50,000		202,934	192,184	-5.3%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	492.68	466.45	24,325,820	8,524,454	6,093,499	2,611,277	175,430	42,438,321	41,730,480	-1.7%	14.
200 and 300 Special Education												
1000 Instruction	15.	121.82	110.00	3,680,066	1,424,553	1,732,683	16,563		6,848,267	6,853,865	0.1%	15.
2000 Support Services												
2100 Students	16.	49.60	49.60	3,327,576	1,015,033	48,200	26,840		4,491,084	4,417,649	-1.6%	16.
2200 Instructional Staff	17.	7.00	7.00	440,358	141,242	4,754	4,751	0	535,039	591,105	10.5%	17.
2300 General Administration	18.	0.00					0		0	0	0.0%	18.
2400 School Administration	19.	1.00	1.00	37,083	14,699		1,037		62,002	52,819	-14.8%	19.
2500 Central Services	20.	0.00				10,881	2,207	1,510	17,155	14,598	-14.9%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	62,974	23,790	3,300	4,900		107,917	94,964	-12.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	181.42	169.60	7,548,057	2,619,317	1,799,818	56,298	1,510	12,061,464	12,025,000	-0.3%	24.
400 Pupil Transportation	25.	48.25	43.00	1,315,420	578,435	875,145	526,000	5,000	3,484,508	3,300,000	-5.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	216.34	200.34	9,844,058	3,221,322	484,195	18,970	1,948	13,570,494	13,570,494	0.0%	26.
530 Dropout Prevention Programs	27.	0.00							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	216,157	65,077	112,290	65,000		462,405	458,524	-0.8%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	941.69	882.39	43,249,512	15,008,605	9,364,947	3,277,545	183,888	72,017,192	71,084,498	-1.3%	30.

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	11,962,738	12,000,000	1.
2. Gifted Education	98,726	25,000	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)	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)	12,061,464	12,025,000	9.
10. IEP required pupil transportation costs coded within Program 400		293,709	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	572.80	550.85
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	55000
All Funds - Federal	6330	5,000

FY 2022 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) \$ 224,044
 (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)

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 2021	Budget FY 2022	
1000 Instruction	1.	8,614,411	1,817,289					8,134,447	10,431,700	28.2%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.								0	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	8,614,411	1,817,289	0	0	0	0	8,134,447	10,431,700	28.2%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	8,134,445
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3804068
Unexpended Budget Balance (line 8 minus 9)	12.	4,330,377
Interest Earned in the Classroom Site Fund in FY 2021	13.	41510
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	6059813
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	10431700

(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		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
							Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.	802,840	3,559,400			150,927	4,840,137	4,513,167	-6.8%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	2,974,104	2,804,069				5,766,457	5,778,173	0.2%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	55,190	668,334				589,192	723,524	22.8%
2300, 2400, 2500, 2900 Administration	4.	300,000	1,919,739				1,266,336	2,219,739	75.3%
2600 Operation & Maintenance of Plant	5.		34,308				192,679	34,308	-82.2%
2700 Student Transportation	6.		282,589				267,890	282,589	5.5%
3000 Operation of Noninstructional Services (5)	7.		276,129				0	276,129	--
4000 Facilities Acquisition and Construction	8.		450			928,893	1,266,755	929,343	-26.6%
5000 Debt Service	9.			10,385,635			526,012	10,385,635	1874.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	300,000	3,029,294	5,985,618	10,385,635	0	9,875,321	20,629,440	108.9%

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>\$55,189.53</u>
6642 Textbooks	<u>1,957,010</u>
6643 Instructional Aids	<u>1,017,094</u>
673X Furniture and Equipment	<u>2,009,780</u>
673X Vehicles	<u>505,769</u>
673X Tech Hardware & Software	<u>3,470,069</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 \$ 10,385,635, and principal on bonds of _____.

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

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	9,875,321	20,629,440	45,000,000	39,335,609	0		2,500,000	3,500,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		43,654	45,173	0		0		2.
6200 Employee Benefits	3.	0		12,956	13,720	0		0		3.
6450 Construction Services	4.	1,266,755	928,893	30,892,042	24,520,677	0		2,500,000	3,475,100	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.	408,562	2,009,780	321,016	1,854,464	0		0		7.
673X Vehicles	8.	250,000	505,769	2,414,580	1,500,000	0		0		8.
673X Technology Hardware & Software	9.	4,745,589	3,470,069	3,000,000	5,037,186	0		0		9.
6831, 6832 Redemption of Principal	10.	526,012	10,385,635	1,078,656		0		0		10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	7,196,918	17,300,146	37,762,904	32,971,220	0	0	2,500,000	3,475,100	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,266,755	929,343	15,892,042	6,520,677			2,500,000	3,475,100	13.
New Construction	14.	0		15,000,000	18,000,000	0		0		14.
Other	15.	5,930,163	16,370,803	6,870,862	8,450,543	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,196,918	17,300,146	37,762,904	32,971,220	0	0	2,500,000	3,475,100	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 2022 \$ 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, Line

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS			
		Prior FY	Budget FY	Prior FY	Budget FY		
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	82.55	81.25	7,985,543	7,866,957	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	7.00	6.00	1,243,672	1,367,982	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.37	0.44	1,441,872	1,248,100	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	343,222	418,350	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.
8.	220 IDEA Part B	6000	23.00	23.00	2,759,324	3,863,702	8.
9.	230 Johnson-O'Malley	6000	0.00		0		9.
10.	240 Workforce Investment Act	6000	0.00		0		10.
11.	250 AEA - Adult Education	6000	0.00		0		11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	50,000	227,146	13.
14.	290 Medicaid Reimbursement	6000	31.57	28.32	1,550,000	1,300,000	14.
15.	374 E-Rate	6000	0.00	0.00	750,000	500,000	15.
16.	378 Impact Aid	6000	0.00		0		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	42.50	49.00	26,912,824	58,704,048	17.
18.	Total Federal Project Funds (lines 1-17)		187.99	189.01	43,036,457	75,496,285	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00		0		19.
20.	410 Early Childhood Block Grant	6000	0.00		0		20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		21.
22.	425 Adult Basic Education	6000	0.00		0		22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		23.
24.	435 Academic Contests	6000	0.00		0		24.
25.	450 Gifted Education	6000	0.00		0		25.
26.	456 College Credit Exam Incentives	6000	0.00		0		26.
27.	457 Results-based Funding	6000	0.00	0.00	103,279	65,101	27.
28.	460 Environmental Special Plate	6000	0.00		0		28.
29.	465-499 Other State Projects	6000	7.00	6.00	464,904	1,677,796	29.
30.	Total State Project Funds (lines 19-29)		7.00	6.00	568,183	1,742,897	30.
31.	Total Special Projects (lines 18 and 30)		194.99	195.01	43,604,640	77,239,182	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY		
1.	Teacher Compensation Increases	6000	0	1.	
2.	Class Size Reduction	6000	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	6000	0	3.	
4.	Instructional Improvement Programs (M&O purposes)	6000	380,000	380,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)		380,000	380,000	5.

OTHER FUNDS

		Prior FY	Budget FY		
1.	050 County, City, and Town Grants	6000	0	1.	
2.	071 English Language Learner (1)	6000	0	2.	
3.	072 Compensatory Instruction (1)	6000	0	3.	
4.	500 School Plant (2)	6000	720,000	1,121,599	4.
5.	510 Food Service	6000	8,258,640	8,000,000	5.
6.	515 Civic Center	6000	330,000	330,000	6.
7.	520 Community School	6000	0		7.
8.	525 Auxiliary Operations	6000	100,000	104,960	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	319,000	325,863	9.
10.	530 Gifts and Donations	6000	543,150	571,766	10.
11.	535 Career & Technical Education Projects	6000	0		11.
12.	540 Fingerprint	6000	12,500	12,500	12.
13.	545 School Opening	6000	0		13.
14.	550 Insurance Proceeds	6000	140,000	85,000	14.
15.	555 Textbooks	6000	5,000	5,000	15.
16.	565 Litigation Recovery	6000	30,000	30,000	16.
17.	570 Indirect Costs	6000	1,500,000	5,500,000	17.
18.	575 Unemployment Insurance	6000	750,000	750,000	18.
19.	580 Teacherage	6000	0		19.
20.	585 Insurance Refund	6000	160,000	160,000	20.
21.	590 Grants and Gifts to Teachers	6000	0		21.
22.	595 Advertisement	6000	0		22.
23.	596 Career Technical Education	6000	0		23.
24.	597 Arizona Industry Credentials Incentive	6000	0		24.
25.	639 Impact Aid Revenue Bond Building	6000	0		25.
26.	650 Gifts and Donations-Capital	6000	0		26.
27.	660 Condemnation	6000	25,700	25,700	27.
28.	665 Energy and Water Savings	6000	1,472,935	1,511,423	28.
29.	686 Emergency Deficiencies Correction	6000	1,260	1,260	29.
30.	691 Building Renewal Grant	6000	4,504,900	16,500,000	30.
31.	700 Debt Service	6000	8,649,263	7,340,073	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0		32.
33.	850 Student Activities	6000	100,000	100,000	33.
34.	Other 855 Employee Insurance	6000	10,000,000	10,000,000	34.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0		1.
2.	955 Intergovernmental Agreements	6000	0		2.
3.	9__ OPEB	6000	0		3.
4.	9__ _____	6000	0		4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes _____

**CALCULATION OF FY 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>43,776,122</u>	\$ <u>7,701,829</u>
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>3,233,527</u>	
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ <u>0</u>	
(c) Total DAA (line 2.a plus 2.b)	\$ <u>3,233,527</u>	<u>3,233,527</u>
*3. FY 2022 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>6,751,130</u>	
(b) Unrestricted Capital Outlay		<u>4,513,167</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 not include full-day kindergarten or summer school tuition)		
(a) Individuals and Other Private Sources		
(b) Other Arizona Districts		
(c) Out-of-State Districts and Other Governments		
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)	<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>15,724,274</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 2020 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2021 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>(1,511,423)</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>475,730</u>	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	<u>\$ 71,084,498</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 A.11)		<u>\$ 15,448,523</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 2022 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$ <u>9,875,321</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 2021 Capital Expenditures (line A.1 + A.2)	\$ <u>9,875,321</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ <u>9,875,321</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>9,875,321</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>4,694,404</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>5,180,917</u>
8. Interest Earned in Fund 610 in FY 2021	\$ <u>0</u>
9. Monies deposited in Fund 610 from Divison of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2022 (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>15,448,523</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>20,629,440</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 2021	Budget FY 2022	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the Budget of Roosevelt School District District, Maricopa County for fiscal year 2022 was officially revised by the Governing Board on, May 3, 2022, 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

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2020 ADM	2021 ADM	2022 ADM	1. Average salary of all teachers employed in FY 2022 (budget year)	59,000
Attending	7,862.941	7,165.807	6,686.826	2. Average salary of all teachers employed in FY 2021 (prior year)	58,624
2. Tax Rates:			Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			4.0709	3.9814	376
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			3.1366	2.9688	4. Percentage increase
3. Budgeted Expenditures and Budget Limits			Budgeted Expenditures	Budget Limit	1%
Maintenance & Operation Fund			71,084,498	71,084,498	Comments on average salary calculation (Optional): Average salaries identified include base salaries from primary funding source and Classroom Site Funds (CSF), educational attainment and longevity. 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 FY22. Teachers receive a rich, annual health benefit package totaling \$7,056 and may also receive compensation for other stipends, but these have not been included in the average salary calculation.
Classroom Site Fund			10,431,700	10,431,700	
Unrestricted Capital Outlay Fund			20,629,440	20,629,440	
				5. Average salary of all teachers employed in FY 2018	48,887
				6. Total percentage increase in average teacher salary since FY 2018	21%

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	23,244,842	21,344,406	1,880,546	2,478,544	25,125,388	23,822,950	-5.2%
2000 Support Services							
2100 Students	1,144,161	1,238,897	35,611	37,659	1,179,772	1,276,556	8.2%
2200 Instructional Staff	171,375	294,830	137,666	133,785	309,041	428,615	38.7%
2300, 2400, 2500 Administration	5,834,528	6,004,255	1,366,229	1,497,583	7,200,757	7,501,838	4.2%
2600 Oper./Maint. of Plant	3,863,546	3,799,123	4,265,367	4,393,881	8,128,913	8,193,004	0.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	219,966	225,044	219,966	225,044	2.3%
610 School-Sponsored Curric. Activities	37,625	55,289	33,925	35,000	71,550	90,289	26.2%
620 School-Sponsored Athletics	155,334	113,474	47,600	78,710	202,934	192,184	-5.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	34,451,411	32,850,274	7,986,910	8,880,206	42,438,321	41,730,480	-1.7%
200 and 300 Special Education							
1000 Instruction	5,200,159	5,104,619	1,648,108	1,749,246	6,848,267	6,853,865	0.1%
2000 Support Services							
2100 Students	4,351,163	4,342,609	139,921	75,040	4,491,084	4,417,649	-1.6%
2200 Instructional Staff	528,557	581,600	6,482	9,505	535,039	591,105	10.5%
2300, 2400, 2500 Administration	60,889	51,782	18,268	15,635	79,157	67,417	-14.8%
2600 Oper./Maint. of Plant	100,165	86,764	7,752	8,200	107,917	94,964	-12.0%
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	10,240,933	10,167,374	1,820,531	1,857,626	12,061,464	12,025,000	-0.3%
400 Pupil Transportation	2,207,454	1,893,855	1,277,054	1,406,145	3,484,508	3,300,000	-5.3%
510 Desegregation	13,142,166	13,065,380	428,328	505,113	13,570,494	13,570,493	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	240,634	281,234	221,771	177,290	462,405	458,524	-0.8%
TOTAL EXPENDITURES	60,282,598	58,258,117	11,734,594	12,826,380	72,017,192	71,084,497	-1.3%

SUMMARY OF SCHOOL DISTRICT PROPOSED 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	72,017,192	71,084,498	(932,694)	-1.3%
Instructional Improvement	380,000	380,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	8,134,447	10,431,700	2,297,253	28.2%
Federal Projects	43,036,457	75,496,285	32,459,828	75.4%
State Projects	568,183	1,742,897	1,174,714	206.7%
Unrestricted Capital Outlay	9,875,321	20,629,440	10,754,119	108.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,500,000	3,500,000	1,000,000	40.0%
Debt Service	8,649,263	7,340,073	(1,309,190)	-15.1%
School Plant Fund	720,000	1,121,599	401,599	55.8%
Auxiliary Operations	100,000	104,960	4,960	5.0%
Bond Building	45,000,000	39,335,609	(5,664,391)	-12.6%
Food Service	8,258,640	8,000,000	(258,640)	-3.1%
Other	19,894,445	35,908,512	16,014,067	80.5%

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	11,962,738	12,000,000
Gifted Education	98,726	25,000
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	12,061,464	12,025,000

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	32	32	1 to 209.0
Teachers	0	482	482	1 to 13.9
Other	0	59	59	1 to 113.3
Subtotal	0	573	573	1 to 11.7
Classified --				
Managers, Supervisors, Directors	0	16	16	1 to 417.9
Teachers Aides	0	134	134	1 to 49.9
Other	0	499	499	1 to 13.4
Subtotal	0	649	649	1 to 10.3
TOTAL	0	1,222	1,222	1 to 5.5
Special Education --				
Teacher	0	69	69	1 to 15.0
Staff	0	218	218	1 to 7.0