



FY 2023  
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 2022 was  
Proposed June 7, 2022  
Adopted \_\_\_\_\_  
Revised \_\_\_\_\_  
Date \_\_\_\_\_

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SIGNED \_\_\_\_\_ SIGNED \_\_\_\_\_

The FY 2022 budget file for the version described above will be uploaded via  
the Common Logon on ADE's website by June 10, 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: Treana Bradley, Director of Finance

Telephone: 602-243-2621 Email: treana.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>3.7246</u>
Secondary Tax Rates:		
M&O Override	<u>0.9178</u>	<u>0.8412</u>
Special Program Override		
Capital Override	<u>0.6119</u>	<u>0.5608</u>
Class A Bonds		
Class B Bonds	<u>1.4038</u>	<u>1.3619</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>2.7639</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>72,790,552</u>	\$ <u>72,790,552</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>12,612,518</u>	\$ <u>12,612,518</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>44,163,104</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>129,566,174</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.

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>23%</u>

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Quintin	Boyce	quintin.boyce@rsd66.org	602-243-4987	
Executive Assistant to Superintendent	Ms.	Maricela	Lerma	maricela.lerma@rsd66.org	602-243-2605	
Chief Financial Officer	Ms.	Karla	Walter	karla.walter@rsd66.org	602-243-5896	
Business Manager 1	Ms.	Treena	Bradley	<a href="mailto:treena.bradley@rsd66.org">treena.bradley@rsd66.org</a>	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	Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4810	
Assessments Coordinator	Dr.	Danelia	Portillo	danelia.portillo@rsd66.org	602-243-4810	
Curriculum Coordinator	Dr.	Danelia	Portillo	danelia.portillo@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	Mr.	Lawrence	Robinson	lawrence.robinson@rsd66.org	602-243-2605	
Governing Board Member	Ms.	Michelle	Campuzano	michelle.campuzano@rsd66.org	602-243-2605	
Governing Board Member	Ms.	Alexis	Aguirre	alexis.aguirre@rsd66.org	602-243-2605	
Governing Board Member	Ms.	Shelley	Jackson	shelley.jackson@rsd66.org	602-243-2605	
Governing Board Member	Ms.	Nancy	Piña-Gray	nancy.pina-gray@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

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 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	298.00	273.00	14,730,000	5,532,174	2,320,241	250,022	15,000	23,822,950	22,847,437	-4.1%	1.
2000 Support Services												
2100 Students	2.	23.50	42.00	1,735,885	672,695	5,000	25,168		1,276,556	2,438,748	91.0%	2.
2200 Instructional Staff	3.	2.00	2.50	158,525	97,446	60,000	38,918	3,000	428,615	357,889	-16.5%	3.
2300 General Administration	4.	6.00	6.00	713,680	191,379	670,500	12,500	32,500	1,684,952	1,620,559	-3.8%	4.
2400 School Administration	5.	36.00	36.00	2,539,500	791,742	100,000	30,003	0	3,388,803	3,461,245	2.1%	5.
2500 Central Services	6.	26.00	26.00	1,417,714	486,625	558,670	468,935	40,950	2,428,083	2,972,894	22.4%	6.
2600 Operation & Maintenance of Plant	7.	74.95	74.95	3,163,587	1,288,013	2,210,538	1,346,773	6,935	8,193,004	8,015,846	-2.2%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00			0	38,786	40,209		225,044	78,995	-64.9%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	38,000	7,758		15,000		90,289	60,758	-32.7%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	131,500	26,908	36,000	11,000		192,184	205,408	6.9%	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.	466.45	460.45	24,628,391	9,094,740	5,999,735	2,238,528	98,385	41,730,480	42,059,779	0.8%	14.
200 and 300 Special Education												
1000 Instruction	15.	110.00	104.00	4,038,265	1,620,029	1,098,400	52,572	1,050	6,853,865	6,810,316	-0.6%	15.
2000 Support Services												
2100 Students	16.	49.60	51.45	3,523,916	1,114,117	209,100	27,688		4,417,649	4,874,821	10.3%	16.
2200 Instructional Staff	17.	7.00	6.50	406,935	132,387	5,000	4,688	0	591,105	549,010	-7.1%	17.
2300 General Administration	18.	0.00					0		0	0	0.0%	18.
2400 School Administration	19.	1.00	1.00	39,547	15,650		338		52,819	55,535	5.1%	19.
2500 Central Services	20.	0.00				10,000	0	600	14,598	10,600	-27.4%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	67,046	30,561		4,600		94,964	102,207	7.6%	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.	169.60	164.95	8,075,709	2,912,744	1,322,500	89,886	1,650	12,025,000	12,402,489	3.1%	24.
400 Pupil Transportation	25.	43.00	43.75	1,614,231	779,995	1,325,000	567,000	1,500	3,300,000	4,287,726	29.9%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	200.34	170.89	9,948,334	3,140,920	469,240	10,000	2,000	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	192,169	61,997	150,898	65,000		458,524	470,064	2.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	882.39	843.04	44,458,834	15,990,396	9,267,373	2,970,414	103,535	72,017,192	72,790,552	1.1%	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	12,000,000	12,375,000	1.
2. Gifted Education	25,000	27,489	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	12,402,489	9.
10. IEP required pupil transportation costs coded within Program 400		450,000	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	550.85	538.80
Number of FTE - Certified Purchased Services Personnel		0.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	60000
All Funds - Federal	6330	5,000

**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)**

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.	9,131,550	1,449,439					10,431,700	10,580,989	1.4%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.	20,000	4,080					0	24,080	--
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.	9,151,550	1,453,519	0	0	0	0	10,431,700	10,605,069	1.7%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 8, line B.7)	10.	10,431,700
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	5,431,700
Unexpended Budget Balance (line 8 minus 9)	12.	5,000,000
Interest Earned in the Classroom Site Fund in FY 2022	13.	26029
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	5,579,040
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	10,605,069

(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	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
<b>Unrestricted Capital Outlay Override (1)</b>	1.		801,000	3,678,158			0	4,513,167	4,479,158	-0.8%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.		6,460,200	4,442,456				5,778,173	10,902,656	88.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		0	283,500				723,524	283,500	-60.8%
2300, 2400, 2500, 2900 Administration	4.	130,000		876,305				2,219,739	1,006,305	-54.7%
2600 Operation & Maintenance of Plant	5.			8,018				34,308	8,018	-76.6%
2700 Student Transportation	6.			285,039				282,589	285,039	0.9%
3000 Operation of Noninstructional Services (5)	7.			50,000				276,129	50,000	-81.9%
4000 Facilities Acquisition and Construction	8.			0			77,000	929,343	77,000	-91.7%
5000 Debt Service	9.				0			10,385,635	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	130,000	6,460,200	5,945,318	0	0	77,000	20,629,440	12,612,518	-38.9%

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)]

\$50,000.00

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	<u>\$0.00</u>
6642 Textbooks	<u>4,025,000</u>
6643 Instructional Aids	<u>2,435,200</u>
673X Furniture and Equipment	<u>1,307,300</u>
673X Vehicles	<u>300,000</u>
673X Tech Hardware & Software	<u>4,338,018</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 \_\_\_\_\_, 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	12,612,518	39,335,609	22,332,743			3,500,000	4,480,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.			45,173	46,665					2.
6200 Employee Benefits	3.			13,720	13,328					3.
6450 Construction Services	4.	928,893	12,000	24,520,677	14,650,000			3,475,100	4,480,000	4.
6710 Land and Improvements	5.									5.
6720 Buildings and Improvements	6.									6.
673X Furniture and Equipment	7.	2,009,780	1,307,300	1,854,464	0					7.
673X Vehicles	8.	505,769	300,000	1,500,000	1,500,000					8.
673X Technology Hardware & Software	9.	3,470,069	4,338,018	5,037,186	1,790,000					9.
6831, 6832 Redemption of Principal	10.	10,385,635								10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.									11.
Total (lines 2-11)	12.	17,300,146	5,957,318	32,971,220	17,999,993	0	0	3,475,100	4,480,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	929,343	12,000	6,520,677	650,000			3,475,100	2,480,000	13.
New Construction	14.			18,000,000	14,000,000				2,000,000	14.
Other	15.	16,370,803	5,945,318	8,450,543	3,349,993					15.
Total (lines 13-15, must equal line 12)	16.	17,300,146	5,957,318	32,971,220	17,999,993	0	0	3,475,100	4,480,000	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, Line 1**

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000					
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000					
3.	160 ESEA Title IV - 21st Century Schools	6000					
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000					
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000					
6.	200 ESEA Title VII - Indian Education	6000					
7.	210 ESEA Title VI - Flexibility and Accountability	6000					
8.	220 IDEA Part B	6000					
9.	230 Johnson-O'Malley	6000					
10.	240 Workforce Investment Act	6000					
11.	250 AEA - Adult Education	6000					
12.	260-270 Vocational Education - Basic Grants	6000					
13.	280 ESEA Title X - Homeless Education	6000					
14.	290 Medicaid Reimbursement	6000					
15.	374 E-Rate	6000					
16.	378 Impact Aid	6000					
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000					
18.	Total Federal Project Funds (lines 1-17)						

**STATE PROJECTS**

19.	400 Vocational Education	6000					
20.	410 Early Childhood Block Grant	6000					
21.	420 Ext. School Yr. - Pupils with Disabilities	6000					
22.	425 Adult Basic Education	6000					
23.	430 Chemical Abuse Prevention Programs	6000					
24.	435 Academic Contests	6000					
25.	450 Gifted Education	6000					
26.	456 College Credit Exam Incentives	6000					
27.	457 Results-based Funding	6000					
28.	460 Environmental Special Plate	6000					
29.	465-499 Other State Projects	6000					
30.	Total State Project Funds (lines 19-29)						
31.	Total Special Projects (lines 18 and 30)						

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

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

		FTE		TOTAL ALL FUNCTIONS			
		Prior FY	Budget FY	Prior FY	Budget FY		
6000		81.25	76.96	7,866,957	5,235,180		
6000		6.00	1.00	1,367,982	718,954		
6000		0.44	0.00	1,248,100	1,125,823		
6000							
6000		1.00	1.00	418,350	284,495		
6000							
6000							
6000		23.00	24.00	3,863,702	1,858,652		
6000							
6000							
6000							
6000							
6000							
6000			0.00	227,146	50,000		
6000		28.32	33.07	1,300,000	1,550,000		
6000			0.00	500,000	840,000		
6000							
6000		49.00	85.73	58,704,048	32,500,000		
6000		189.01	221.76	75,496,285	44,163,104		
6000				0			
6000				0			
6000				0			
6000				0			
6000				0			
6000				0			
6000				0			
6000				65,101	65,101		
6000				0			
6000		6.00	6.00	1,677,796	464,904		
6000		6.00	6.00	1,742,897	530,005		
6000		195.01	227.76	77,239,182	44,693,109		

		Prior FY	Budget FY	
6000		0		1.
6000		0		2.
6000		0		3.
6000		380,000	450,000	4.
6000		380,000	450,000	5.

**OTHER FUNDS**

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

**INTERNAL SERVICE FUNDS 950-989**

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

		Prior FY	Budget FY	
6000				1.
6000				2.
6000				3.
6000		1,121,599	500,000	4.
6000		8,000,000	8,100,000	5.
6000		330,000	250,000	6.
6000				7.
6000		104,960	100,000	8.
6000		325,863	400,000	9.
6000		571,766	550,000	10.
6000				11.
6000		12,500	12,000	12.
6000				13.
6000		85,000	140,000	14.
6000		5,000	5,000	15.
6000		30,000	30,000	16.
6000		5,500,000	2,000,000	17.
6000		750,000	750,000	18.
6000				19.
6000		160,000	160,000	20.
6000				21.
6000				22.
6000				23.
6000				24.
6000				25.
6000				26.
6000		25,700		27.
6000		1,511,423	762,689	28.
6000		1,260	1,260	29.
6000		16,500,000	12,000,000	30.
6000		7,340,073	11,612,336	31.
6000				32.
6000		100,000	100,000	33.
6000		10,000,000	10,000,000	34.

(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)**

		<b>A. Maintenance and Operation</b>	<b>B. Unrestricted Capital Outlay</b>
*1. FY 2023 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>44,791,584</u>	\$ <u>44,791,584</u>	\$ <u>0</u>
*2. (a) FY 2023 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>3,115,342</u>		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>3,115,342</u>	<u>0</u>	<u>3,115,342</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>6,718,738</u>	
(b) Unrestricted Capital Outlay			<u>4,479,158</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>8,000,000</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) <u>Decrease for Transfer from M&amp;O to Energy and Water Savings Fund</u>		<u>(762,689)</u>	
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&amp;O</u>			
(d) <u>Noncompliance Adjustment</u>			
(e) <u>ADM/Transportation Audit Adjustment</u>			
(f) <u>Other:</u>			
*10. <u>Estimated Allocation of Additional Funding (2016 Prop 123 &amp; Laws 2015, 1st S.S., Ch. 1, §6)</u>		<u>472,425</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><u>72,790,552</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 A.11)			\$ <u><u>7,594,500</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 AND CLASSROOM SITE FUND BUDGET LIMIT  
 (A.R.S. §15-947.D and A.R.S. §15-978)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line A.12)	\$ 20,629,440
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 2022 Capital Expenditures (line A.1 + A.2)	\$ 20,629,440
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 A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 20,629,440
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 15,629,440
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.	\$ 5,000,000
8. Interest Earned in Fund 610 in FY 2022	\$ 18,018
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 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)	\$ 7,594,500
12. FY 2023 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 12,612,518

(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	
<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%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070466000  
 VERSION Proposed

I certify that the Budget of Roosevelt School District District, Maricopa County for fiscal year 2023 was officially proposed by the Governing Board on, June 7, 2022, 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

<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>	7,165.807	6,911.310	6,911.310	2. Average salary of all teachers employed in FY 2022 (prior year)	59,000
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year	1,042
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		3.8956	3.7246	4. Percentage increase	2%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.9335	2.7639	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>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>		<b>Budget Limit</b>	
<b>Maintenance &amp; Operation Fund</b>		72,790,552		72,790,552	
<b>Classroom Site Fund</b>		10,605,069		10,605,069	
<b>Unrestricted Capital Outlay Fund</b>		12,612,518		12,612,518	
				5. Average salary of all teachers employed in FY 2018	48,887
				6. Total percentage increase in average teacher salary since FY 2018	23%

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	
<b>100 Regular Education</b>							
1000 Instruction	21,344,406	20,262,174	2,478,544	2,585,263	23,822,950	22,847,437	-4.1%
<b>2000 Support Services</b>							
2100 Students	1,238,897	2,408,580	37,659	30,168	1,276,556	2,438,748	91.0%
2200 Instructional Staff	294,830	255,971	133,785	101,918	428,615	357,889	-16.5%
2300, 2400, 2500 Administration	6,004,255	6,140,640	1,497,583	1,914,058	7,501,838	8,054,698	7.4%
2600 Oper./Maint. of Plant	3,799,123	4,451,600	4,393,881	3,564,246	8,193,004	8,015,846	-2.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	225,044	78,995	225,044	78,995	-64.9%
610 School-Sponsored Cocurric. Activities	55,289	45,758	35,000	15,000	90,289	60,758	-32.7%
620 School-Sponsored Athletics	113,474	158,408	78,710	47,000	192,184	205,408	6.9%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>32,850,274</b>	<b>33,723,131</b>	<b>8,880,206</b>	<b>8,336,648</b>	<b>41,730,480</b>	<b>42,059,779</b>	<b>0.8%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	5,104,619	5,658,294	1,749,246	1,152,022	6,853,865	6,810,316	-0.6%
<b>2000 Support Services</b>							
2100 Students	4,342,609	4,638,033	75,040	236,788	4,417,649	4,874,821	10.3%
2200 Instructional Staff	581,600	539,322	9,505	9,688	591,105	549,010	-7.1%
2300, 2400, 2500 Administration	51,782	55,197	15,635	10,938	67,417	66,135	-1.9%
2600 Oper./Maint. of Plant	86,764	97,607	8,200	4,600	94,964	102,207	7.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>10,167,374</b>	<b>10,988,453</b>	<b>1,857,626</b>	<b>1,414,036</b>	<b>12,025,000</b>	<b>12,402,489</b>	<b>3.1%</b>
400 Pupil Transportation	1,893,855	2,394,226	1,406,145	1,893,500	3,300,000	4,287,726	29.9%
510 Desegregation	13,065,380	13,089,254	505,113	481,240	13,570,493	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	281,234	254,166	177,290	215,898	458,524	470,064	2.5%
<b>TOTAL EXPENDITURES</b>	<b>58,258,117</b>	<b>60,449,230</b>	<b>12,826,380</b>	<b>12,341,322</b>	<b>71,084,497</b>	<b>72,790,552</b>	<b>2.4%</b>

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	71,084,498	72,790,552	1,706,054	2.4%
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	10,605,069	173,369	1.7%
Federal Projects	75,496,285	44,163,104	(31,333,181)	-41.5%
State Projects	1,742,897	530,005	(1,212,892)	-69.6%
Unrestricted Capital Outlay	20,629,440	12,612,518	(8,016,922)	-38.9%
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	100,000	(4,960)	-4.7%
Bond Building	39,335,609	22,332,743	(17,002,866)	-43.2%
Food Service	8,000,000	8,100,000	100,000	1.3%
Other	35,908,512	27,160,949	(8,747,563)	-24.4%

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	12,375,000
Gifted Education	25,000	27,489
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	12,402,489

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	33	33	1 to 209.4
Teachers	0	450	450	1 to 15.4
Other	0	56	56	1 to 123.4
Subtotal	0	539	539	1 to 12.8
Classified --				
Managers, Supervisors, Directors	0	16	16	1 to 432.0
Teachers Aides	0	109	109	1 to 63.4
Other	0	503	503	1 to 13.7
Subtotal	0	628	628	1 to 11.0
TOTAL	0	1,167	1,167	1 to 5.9
Special Education --				
Teacher	0	64	64	1 to 15.0
Staff	0	199	199	1 to 7.0

**FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)**

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		
3.	Adjusted FY 2023 TNT Base Limit	\$	<u><u>0</u></u>

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

**FY 2023 Budgeted Expenditures**

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<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 2022 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2022 Total Actual Expenditures for programs above	\$	<u>                    </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 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 2022 final budget for Small School Adjustment	\$	<u>                    </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 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><u>0</u></u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>1,000,000</u>	<u>0.0013</u>
13.	Amount to be Levied in FY 2023 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>1,000,000</u>
B.1.	Current Assessed Value	\$	<u>796,747,001</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>1,000,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>12.5510 (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.