

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.	515.00	513.00	27,085,246	12,060,010	1,227,957	275,000	0	37,607,748	40,648,213	8.1%	1.
2000 Support Services												
2100 Students	2.	38.91	39.91	2,119,279	738,894	225,204	27,000		2,968,525	3,110,377	4.8%	2.
2200 Instructional Staff	3.	38.46	40.46	3,186,546	980,739	216,482	62,000	11,500	4,283,332	4,457,267	4.1%	3.
2300 General Administration	4.	3.00	3.00	305,227	74,486	229,708	10,000	16,950	627,434	636,371	1.4%	4.
2400 School Administration	5.	44.00	44.00	3,300,000	993,147	4,500	10,000	1,000	4,255,424	4,308,647	1.3%	5.
2500 Central Services	6.	44.11	44.11	3,211,472	991,029	185,000	39,989	78,960	4,461,641	4,506,450	1.0%	6.
2600 Operation & Maintenance of Plant	7.	112.88	116.88	4,616,967	1,717,495	2,679,289	2,990,611	5,000	11,104,603	12,009,362	8.1%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	2.00	2.00	96,150	34,396				130,546	130,546	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	10,000	2,100				11,610	12,100	4.2%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	123,000	25,830	20,000	23,000		181,000	191,830	6.0%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	798.36	803.36	44,053,887	17,618,126	4,788,140	3,437,600	113,410	65,631,863	70,011,163	6.7%	14.
200 and 300 Special Education												
1000 Instruction	15.	190.01	195.01	7,540,239	2,924,837	3,900,000	71,850		13,488,471	14,436,926	7.0%	15.
2000 Support Services												
2100 Students	16.	49.87	50.87	2,818,416	866,298	1,656,881	45,551	500	5,013,643	5,387,646	7.5%	16.
2200 Instructional Staff	17.	10.70	10.70	1,146,581	399,476	22,953	24,174	4,000	1,296,258	1,597,184	23.2%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	2.00	2.00	152,069	52,000	0	350		174,419	204,419	17.2%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	2.00	2.00	72,231	33,775	38,941	51,000	0	202,480	195,947	-3.2%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	254.58	260.58	11,729,536	4,276,386	5,618,775	192,925	4,500	20,175,271	21,822,122	8.2%	24.
400 Pupil Transportation	25.	60.50	60.50	1,822,400	710,659	59,325	750,000	1,000	3,159,023	3,343,384	5.8%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	192.83	192.83	9,601,475	3,300,649	610,048	161,076	5,000	13,101,248	13,678,248	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	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.	12.05	12.05	775,000	235,000				985,799	1,010,000	2.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,318.32	1,329.32	67,982,298	26,140,820	11,076,288	4,541,601	123,910	103,053,204	109,864,917	6.6%	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	16,032,933	19,515,585	1.
2. Gifted Education	1,736,064	1,974,416	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	332,120	332,121	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)	18,101,117	21,822,122	9.
10. IEP required pupil transportation costs coded within Program 400	1,274,291	1,593,231	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
 Staff-Pupil 1 to 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Number of FTE - Certified Employees

Number of FTE - Certified Purchased Services Personnel

Prior FY	Budget FY
968.00	982.00
	0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	49582
All Funds - Federal	6330	<u>12,328</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) \$ 134,500
 (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.	9,370,170	1,967,736					8,781,883	11,337,906	29.1%
2100 Support Services - Students	2.	55,000	11,550					423,500	66,550	-84.3%
2200 Support Services - Instructional Staff	3.	224,000	47,040					665,501	271,040	-59.3%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	9,649,170	2,026,326	0	0	0	0	9,870,884	11,675,496	18.3%

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.	9,870,884
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	6803444
Unexpended Budget Balance (line 10 minus 11)	12.	3,067,440
Interest Earned in the Classroom Site Fund in FY 2023	13.	26738
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	8581318
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	11675496

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Short-term Noninstructional Software Subscription 6655	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	1.	1,000,000		3,250,000			750,000	5,000,000	5,000,000	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.	3,688,577		7,142,420				11,005,653	10,830,997	-1.6%
1000 Instruction	2.	3,688,577		7,142,420				11,005,653	10,830,997	-1.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	75,000	300,000	3,100,000			445,000	3,874,235	3,920,000	1.2%
2300, 2400, 2500, 2900 Administration	4.		200,000	1,000,000			750,000	2,736,000	1,950,000	-28.7%
2600 Operation & Maintenance of Plant	5.			800,000				735,000	800,000	8.8%
2700 Student Transportation	6.			377,328				370,000	377,328	2.0%
3000 Operation of Noninstructional Services (5)	7.			100,000				200,000	100,000	-50.0%
4000 Facilities Acquisition and Construction	8.			800,000			300,000	800,000	1,100,000	37.5%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,763,577	500,000	13,319,748	0	1,495,000	19,720,888	19,078,325	-3.3%

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)] \$ 75,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 75,000
6642 Textbooks	3,500,000
6643 Instructional Aids	600,000
673X Furniture and Equipment	3,500,000
673X Vehicles	500,000
673X Tech Hardware & Software	4,000,000

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

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

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

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	19,720,888	19,078,325	68,200,007	30,677,377	0		2,000,000	1,600,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	230,000	240,000	327,127	334,679	0		0		2.
6200 Employee Benefits	3.	100,000	100,000	119,449	123,893	0		0		3.
6450 Construction Services	4.	210,000	225,000	62,892,011	21,718,805	0		2,000,000	1,600,000	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.	3,575,000	3,500,000	3,000,000	3,500,000	0		0		7.
673X Vehicles	8.	3,000,000	500,000	2,000,000	5,000,000	0		0		8.
673X Technology Hardware & Software	9.	6,322,912	4,000,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	13,437,912	8,565,000	68,338,587	30,677,377	0	0	2,000,000	1,600,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	13,437,912	8,565,000	0	30,677,377			0	1,600,000	13.
New Construction	14.	0		0		0		0		14.
Other	15.	0		0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	13,437,912	8,565,000	0	30,677,377	0	0	0	1,600,000	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 2024 _____

**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 71,236,435	\$ 71,236,435	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 5,403,492		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 5,403,492	3,000,000	2,403,492
*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		10,739,842	
(b) Unrestricted Capital Outlay			5,000,000
(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)		13,678,248	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		7,911,590	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		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)		661,802	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		2,637,000	
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)		\$ 109,864,917	
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)			\$ 7,403,492

* 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)	\$ 19,720,888
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)	\$ 19,720,888
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 19,720,888
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 19,720,888
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 8,166,055
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 11,554,833
8. Interest Earned in Fund 610 in FY 2023	\$ 120,000
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)	\$ 7,403,492
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 19,078,325

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

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 070403000
VERSION Adopted

I certify that the Budget of Tempe School District, Maricopa County for fiscal year 2024 was officially adopted by the Governing Board on, June 21, 2023, and that the complete Adopted Expenditure Budget may be reviewed by contacting Eric Thompson at the District Office, telephone 480-730-7100 during normal business hours.
Charlotte Winsor
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	1. Average salary of all teachers employed in FY 2024 (budget year)	61,629
Attending	#####	9,834.0366	9,755.4611	2. Average salary of all teachers employed in FY 2023 (prior year)	60,599
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,030
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.5081	2.4371	4. Percentage increase	2%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.9702	1.7105	Comments on average salary calculation (Optional):	
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		109,864,917	109,864,917		
Classroom Site Fund		11,675,496	11,675,496		
Unrestricted Capital Outlay Fund		19,078,325	19,078,325		

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	36,010,951	39,145,256	1,596,797	1,502,957	37,607,748	40,648,213	8.1%
2000 Support Services							
2100 Students	2,718,173	2,858,173	250,352	252,204	2,968,525	3,110,377	4.8%
2200 Instructional Staff	3,830,551	4,167,285	452,781	289,982	4,283,332	4,457,267	4.1%
2300, 2400, 2500 Administration	8,818,099	8,875,361	526,400	576,107	9,344,499	9,451,468	1.1%
2600 Oper./Maint. of Plant	5,854,086	6,334,462	5,250,517	5,674,900	11,104,603	12,009,362	8.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	130,546	130,546	0	0	130,546	130,546	0.0%
610 School-Sponsored Cocurric. Activities	11,610	12,100	0	0	11,610	12,100	4.2%
620 School-Sponsored Athletics	138,000	148,830	43,000	43,000	181,000	191,830	6.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	57,512,016	61,672,013	8,119,847	8,339,150	65,631,863	70,011,163	6.7%
200 and 300 Special Education							
1000 Instruction	9,604,673	10,465,076	3,883,798	3,971,850	13,488,471	14,436,926	7.0%
2000 Support Services							
2100 Students	3,269,578	3,684,714	1,744,065	1,702,932	5,013,643	5,387,646	7.5%
2200 Instructional Staff	1,237,351	1,546,057	58,907	51,127	1,296,258	1,597,184	23.2%
2300, 2400, 2500 Administration	174,069	204,069	350	350	174,419	204,419	17.2%
2600 Oper./Maint. of Plant	111,341	106,006	91,139	89,941	202,480	195,947	-3.2%
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	14,397,012	16,005,922	5,778,259	5,816,200	20,175,271	21,822,122	8.2%
400 Pupil Transportation	2,502,399	2,533,059	656,624	810,325	3,159,023	3,343,384	5.8%
510 Desegregation	12,195,609	12,902,124	905,639	776,124	13,101,248	13,678,248	4.4%
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	985,799	1,010,000	0	0	985,799	1,010,000	2.5%
TOTAL EXPENDITURES	87,592,835	94,123,118	15,460,369	15,741,799	103,053,204	109,864,917	6.6%

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

CTD NUMBER 070403000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	103,053,204	109,864,917	6,811,713	6.6%
Instructional Improvement	500,000	500,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	9,870,884	11,675,496	1,804,612	18.3%
Federal Projects	31,660,000	28,660,000	(3,000,000)	-9.5%
State Projects	1,713,000	1,713,000	0	0.0%
Unrestricted Capital Outlay	19,720,888	19,078,325	(642,563)	-3.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,000,000	1,600,000	(400,000)	-20.0%
Debt Service	25,000,000	22,000,000	(3,000,000)	-12.0%
School Plant Fund	1,000,000	1,000,000	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	68,200,007	30,677,377	(37,522,630)	-55.0%
Food Service	8,000,000	8,000,000	0	0.0%
Other	25,890,000	25,890,000	0	0.0%

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	16,032,933	19,515,585
Gifted Education	1,736,064	1,974,416
Remedial Education	0	0
ELL Incremental Costs	332,120	332,121
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	18,101,117	21,822,122

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	1	45	46	1 to	212.1
Teachers		763	763	1 to	12.8
Other		174	174	1 to	56.1
Subtotal	1	982	983	1 to	9.9
Classified --					
Managers, Supervisors, Directors	1	29	30	1 to	325.2
Teachers Aides		179	179	1 to	54.5
Other		449	449	1 to	21.7
Subtotal	1	657	658	1 to	14.8
TOTAL	2	1,639	1,641	1 to	5.9
Special Education --					
Teacher		135	135	1 to	15.8
Staff		204	204	1 to	10.5

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>14,178,248</u>
2.	Deduction for discontinued programs		
			<u><u>No budget on lines 4 -</u></u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>14,178,248</u></u>
			<u><u>7 below. Click here</u></u>
			<u><u>for Instructions</u></u>

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

FY 2024 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 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>13,178,248</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>13,178,248</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>0</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>0</u>	<u>0.0000</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>0</u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u>1,954,705,200</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>72.5339 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>14,178,248</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>72.5339 (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.