

DISTRICT CONTACT INFORMATION

Superintendent	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Executive Assistant to Superintendent	Ms.	Laura	Toenjes	ltoenjes@kyrene.org	480-541-1100	
Chief Financial Officer	Ms.	Nancy	Moser	nmoser@kyrene.org	480-541-1100	
Business Manager 1	Mr.	Chris	Herrmann	cherrmann@kyrene.org	480-541-1100	
Business Manager 2	Mr.	Brian	Lockery	blockery@kyrene.org	480-541-1370	
Business Consultant	Mrs.	Joann	Thorsen	ithors@kyrene.org	480-541-1357	
School District Employee Report (SDER) Coordinator						
SPED Data Reporting Coordinator	Ms.	Carla	Covarrubias	ccovarrubias@kyrene.org	480-541-1309	
AzEDS/ADM Data Coordinator	Ms.	Holly	Neil	hneil@kyrene.org	480-541-1240	
Transportation Data Reporting Coordinator	Ms.	Jennifer	Belding	JGBelding@kyrene.org	480-541-1234	
CTE Coordinator	Mr.	Daniel	Uribe	duribe@kyrene.org	480-541-1715	
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director						
Bookstore Manager						
Governing Board Member	Mrs.	Michelle	Fahy	mfahy@kyrene.org	480-541-1100	
Governing Board Member	Dr.	Wanda	Kolomyjec	wkolomyjec@kyrene.org	480-541-1100	
Governing Board Member	Mrs.	Trine	Nelson	tnelson@kyrene.org	480-541-1100	
Governing Board Member	Mr.	Kevin	Walsh	kwalsh@kyrene.org	480-541-1100	
Governing Board Member	Mrs.	Margaret	Wright	mwright@kyrene.org	480-541-1100	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch Receipting

District's website home page address

www.Kyrene.org

DISTRICT NAME			Kyrene Elementary School District No. 28		COUNTY	Maricopa		CTD NUMBER		070428000		VERSION	Revised #1																
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.	645.57	609.19	40,985,940	14,858,516	1,930,356	768,206	45,197	57,773,588	58,588,215	1.4%		1.																
2000 Support Services																													
2100 Students	2.	95.27	90.35	4,038,111	1,274,451	24,650	18,250	150	4,377,298	5,355,612	22.3%		2.																
2200 Instructional Staff	3.	47.77	49.80	2,433,221	796,845	219,439	46,500	27,100	3,218,331	3,523,105	9.5%		3.																
2300 General Administration	4.	5.49	5.63	700,054	172,367	212,100	6,000	31,688	1,137,229	1,122,209	-1.3%		4.																
2400 School Administration	5.	63.25	64.13	5,362,062	1,463,173	2,127	36,000	260	6,466,827	6,863,622	6.1%		5.																
2500 Central Services	6.	27.88	26.38	2,034,569	595,789	698,440	54,715	23,025	2,813,640	3,406,538	21.1%		6.																
2600 Operation & Maintenance of Plant	7.	74.31	64.46	2,664,710	956,598	6,171,343	3,410,568	28,900	14,133,075	13,232,119	-6.4%		7.																
2900 Other	8.	0.00	0.00	0	0				0	0	0.0%		8.																
3000 Operation of Noninstructional Services	9.	0.00	0.00	12,000	2,638	206,500	6,200		161,130	227,338	41.1%		9.																
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	16,000	3,248				20,496	19,248	-6.1%		10.																
620 School-Sponsored Athletics	11.	0.00	0.00	32,250	6,556			4,475	51,792	43,281	-16.4%		11.																
630 Other Instructional Programs	12.	0.00	0.00	2,000	163				0	2,163	--		12.																
700, 800, 900 Other Programs	13.	0.00	0.00	224,600	45,000	3,500			16,000	273,100	1606.9%		13.																
Regular Education Subsection Subtotal (lines 1-13)		14.	959.54	909.94	58,505,517	20,175,344	9,468,455	4,346,439	160,795	90,169,406	92,656,550	2.8%	14.																
200 and 300 Special Education																													
1000 Instruction	15.	286.97	285.74	13,877,072	5,086,701	1,084,046	5,600		18,375,383	20,053,419	9.1%		15.																
2000 Support Services																													
2100 Students	16.	64.65	64.95	4,146,874	1,217,822	793,750	57,750	8,000	5,975,705	6,224,196	4.2%		16.																
2200 Instructional Staff	17.	8.81	8.63	726,378	219,801	34,600	3,000	300	879,156	984,079	11.9%		17.																
2300 General Administration	18.	0.00	0.00	0	0	30,000			30,000	30,000	0.0%		18.																
2400 School Administration	19.	0.00	0.00	0	0				0	0	0.0%		19.																
2500 Central Services	20.	0.00	0.00	0	0	6,450		600	750	7,050	840.0%		20.																
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0		14,500			5,500	14,500	163.6%		21.																
2900 Other	22.	0.00	0.00	0	0				0	0	0.0%		22.																
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0				0	0	0.0%		23.																
Subtotal (lines 15-23)		24.	360.43	359.32	18,750,324	6,524,324	1,963,346	66,350	8,900	25,266,494	27,313,244	8.1%	24.																
400 Pupil Transportation	25.	74.75	67.50	2,847,668	1,079,946	537,792	766,500	2,000	4,542,053	5,233,906	15.2%		25.																
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	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%		28.																
550 K-3 Reading Program	29.	17.29	13.56	777,844	224,040	5,900	1,200	0	977,152	1,008,984	3.3%		29.																
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	1,412.01	1,350.32	80,881,353	28,003,654	11,975,493	5,180,489	171,695	120,955,105	126,212,684	4.3%	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	23,854,517	26,531,104	1.
2. Gifted Education	1,276,024	1,104,076	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	135,953	122,271	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	25,266,494	27,213,244	9.
10. IEP required pupil transportation costs coded within Program 400	1,212,680	1,212,680	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 22

Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)	Prior FY	Budget FY
Number of FTE - Certified Employees	987.58	962.39
Number of FTE - Certified Purchased Services Personnel		7.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	46481
All Funds - Federal	6330	1,729

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) \$ 212,700
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	13,547,201	3,893,898	10,000	5,000			16,530,385	17,456,099	5.6%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.	76,848	18,464	91,000	6,000		10,000	129,119	202,312	56.7%
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.	13,624,049	3,912,362	101,000	11,000	0	10,000	16,659,504	17,658,411	6.0%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	16,659,504
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	10710947
Unexpended Budget Balance (line 10 minus 11)	12.	5,948,557
Interest Earned in the Classroom Site Fund in FY 2022	13.	49447
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	11660407
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	\$ 17,658,411

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.		2,673,546	10,233,152			621,869	11,545,184	13,528,567	17.2%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		7,904,344	6,841,771				12,987,705	14,746,115	13.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		1,695,167	1,740,081				3,975,204	3,435,248	-13.6%
2300, 2400, 2500, 2900 Administration	4.			2,402,452			3,840	1,257,220	2,406,292	91.4%
2600 Operation & Maintenance of Plant	5.			1,517,000				516,600	1,517,000	193.7%
2700 Student Transportation	6.			466,949				102,306	466,949	356.4%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						5,521,869	260,000	5,521,869	2023.8%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	9,599,511	12,968,253	0	0	5,525,709	19,099,035	28,093,473	47.1%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 870,167
6642 Textbooks	\$ 3,105,441
6643 Instructional Aids	\$ 5,623,903
673X Furniture and Equipment	\$ 1,453,382
673X Vehicles	\$ 624,300
673X Tech Hardware & Software	\$ 10,393,452

(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 \$ - .

DISTRICT NAME Kyrene Elementary School District No. 28

COUNTY Maricopa

CTD NUMBER 070428000

VERSION Revised #1

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.	19,099,035	28,093,473	31,299,507	40,386,583	0	0	631,159	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	379,771	387,415	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	118,400	119,181	0	0	0	0	3.
6450 Construction Services	4.	260,000	5,521,869	18,563,276	16,068,000	0	0	631,159	636,246	4.
6710 Land and Improvements	5.	0	0	0		0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0		0	0	0	0	6.
673X Furniture and Equipment	7.	1,930,946	1,453,382	1,609,900	1,466,500	0	0	0	0	7.
673X Vehicles	8.	481,200	624,300	644,000	627,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	5,248,581	10,393,452	9,700,000	11,650,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0		0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0		0	0	0	0	11.
Total (lines 2-11)	12.	7,920,727	17,993,003	31,015,347	30,318,096	0	0	631,159	636,246	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	7,920,727	5,521,869	18,563,276	16,574,596			631,159	636,246	13.
New Construction	14.	0	0	0		0	0	0	0	14.
Other	15.	0	12,471,134	12,452,071	13,743,500	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	7,920,727	17,993,003	31,015,347	30,318,096	0	0	631,159	636,246	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 \$ -

SPECIAL PROJECTS							OTHER FUNDS EXPENDITURES			Prior FY		Budget FY	
FEDERAL PROJECTS FTE & EXPENDITURES			FTE		TOTAL ALL FUNCTIONS								
			Prior FY	Budget FY	Prior FY	Budget FY							
1.	100-130 ESEA Title I - Helping Disadvantaged Children		22.95	19.30	1,786,205	1,755,279	1.	050	County, City, and Town Grants		0		1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology		1.75	1.75	467,658	527,733	2.	071	English Language Learner (1)	326,116	202,783		2.
3.	160 ESEA Title IV - 21st Century Schools		0.00		0		3.	072	Compensatory Instruction (1)	0	0		3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice		0.00		0		4.	500	School Plant (2)	1,269,126	1,610,502		4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students		0.42	0.57	103,281	75,263	5.	510	Food Service	10,447,828	7,477,159		5.
6.	200 ESEA Title VII - Indian Education		3.60	3.60	208,105	252,340	6.	515	Civic Center	923,496	1,107,577		6.
7.	210 ESEA Title VI - Flexibility and Accountability		0.00		0		7.	520	Community School	8,221,567	13,093,035		7.
8.	220 IDEA Part B		39.93	42.33	4,539,583	4,617,204	8.	525	Auxiliary Operations	1,963,282	1,342,768		8.
9.	230 Johnson-O'Malley		0.00		0		9.	526	Extracurricular Activities Fees Tax Credit	1,986,912	1,760,073		9.
10.	240 Workforce Investment Act		0.00		0		10.	530	Gifts and Donations	822,508	752,021		10.
11.	250 AEA - Adult Education		0.00		0		11.	535	Career & Technical Education Projects	0	0		11.
12.	260-270 Vocational Education - Basic Grants		0.00		0		12.	540	Fingerprint	12,000	13,299		12.
13.	280 ESEA Title X - Homeless Education		0.00		0		13.	545	School Opening	0	0		13.
14.	290 Medicaid Reimbursement		24.50	25.00	2,694,316	4,034,948	14.	550	Insurance Proceeds	222,941	154,753		14.
15.	374 E-Rate		0.00	0.00	804,424	465,105	15.	555	Textbooks	124,832	96,955		15.
16.	378 Impact Aid		0.00		0		16.	565	Litigation Recovery	79,717	80,371		16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)		60.35	32.03	19,620,498	16,977,225	17.	570	Indirect Costs	2,630,173	4,370,280		17.
18.	Total Federal Project Funds (lines 1-17)		153.50	124.58	30,224,070	28,705,097	18.	575	Unemployment Insurance	280,266	54,745		18.
STATE PROJECTS FTE & EXPENDITURES							19.	580	Teacherage	0			19.
19.	400 Vocational Education		0.00		0		20.	585	Insurance Refund	0			20.
20.	410 Early Childhood Block Grant		0.00		0		21.	590	Grants and Gifts to Teachers	5,427	3,551		21.
21.	420 Ext. School Yr. - Pupils with Disabilities		0.00		0		22.	595	Advertisement	25,818	15,275		22.
22.	425 Adult Basic Education		0.00		0		23.	596	Career Technical Education	0			23.
23.	430 Chemical Abuse Prevention Programs		0.00		0		24.	597	Arizona Industry Credentials Incentive	0			24.
24.	435 Academic Contests		0.00		0		25.	639	Impact Aid Revenue Bond Building	0			25.
25.	450 Gifted Education		0.00		0		26.	650	Gifts and Donations-Capital	71,382	34,428		26.
26.	456 College Credit Exam Incentives		0.00		0		27.	660	Condemnation	2,533	2,550		27.
27.	457 Results-based Funding		0.40	0.00	2,788,757	3,239,341	28.	665	Energy and Water Savings	9,655	9,654		28.
28.	460 Environmental Special Plate		0.00		0		29.	686	Emergency Deficiencies Correction	0			29.
29.	465-499 Other State Projects		5.50	6.50	1,398,466	1,372,212	30.	691	Building Renewal Grant	6,736	6,440		30.
30.	Total State Project Funds (lines 19-29)		5.90	6.50	4,187,223	4,611,553	31.	700	Debt Service	24,590,338	26,498,825		31.
31.	Total Special Projects (lines 18 and 30)		159.40	131.08	34,411,293	33,316,650		720	Impact Aid Revenue Bond Debt Service	0			32.
								850	Student Activities	525,811	733,134		33.
								Other		0	0		34.
								INTERNAL SERVICE FUNDS 950-989					
INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)			Prior FY	Budget FY			1.	970	Self-Insurance	20,183,506	22,341,510		1.
1.	Teacher Compensation Increases		3,040,674	2,906,549			2.	955	Intergovernmental Agreements	258,778	264,621		2.
2.	Class Size Reduction		0				3.	9__	OPEB	0			3.
3.	Dropout Prevention Programs (M&O purposes)		0				4.	950	Print Shop Services	1,659,607	1,668,075		4.
4.	Instructional Improvement Programs (M&O purposes)		735,434	1,205,641									
5.	Total Instructional Improvement Fund (lines 1-4)		3,776,108	4,112,190									

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

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 95,748,018	\$ 0
*2. (a)	FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 7,135,842	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 7,135,842	7,135,842
*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	14,900,172	
(b)	Unrestricted Capital Outlay		6,834,000
(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) 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)		
* (b)	Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
* (c)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	14,609,280	
(d)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		
* (f)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g)	FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(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		
(c)	Increase for Energy and Water Savings Fund Transfer to M&O		
(d)	Noncompliance Adjustment		
(e)	ADM/Transportation Audit Adjustment		
(f)	Other: 15-915 Resolution from FY22 Gifted ADM-BSL Adjustm	28,486	
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	926,728	
11.	FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 126,212,684	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ 13,969,842

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$	19,099,035
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 1 + 2)	\$	19,099,035
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$	19,099,035
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	19,099,035
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	5,018,781
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	14,080,254
8. Interest Earned in Fund 610 in FY 2022	\$	43,377
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	13,969,842
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	28,093,473

(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	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures				6100	6200		6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	8.45	3.00	153,576	49,207					326,116	202,783	-37.8%
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.	8.45	3.00	153,576	49,207	0	0		0	326,116	202,783	-37.8%
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 REVISED EXPENDITURE BUDGET

CTD NUMBER 070428000

VERSION Revised #1

I certify that the Budget of Kyrene Elementary School District, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 10, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1100 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)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	57,264
Attending	14,735.8230	14,206.0118	13,668.3400	2. Average salary of all teachers employed in FY 2022 (prior year)	53,458
				3. Increase in average teacher salary from the prior year	3,806
				4. Percentage increase	7%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional): The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on the teacher's base salary, not including stipends, performance contracts or other payouts.	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.9032	1.8008		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7752	1.7847		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		126,212,684	126,212,684		
Classroom Site Fund		17,658,411	17,658,411		
Unrestricted Capital Outlay Fund		28,093,473	28,093,473		

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	54,345,753	55,844,456	3,427,835	2,743,759	57,773,588	58,588,215	1.4%
2000 Support Services							
2100 Students	4,332,375	5,312,562	44,923	43,050	4,377,298	5,355,612	22.3%
2200 Instructional Staff	3,074,481	3,230,066	143,850	293,039	3,218,331	3,523,105	9.5%
2300, 2400, 2500 Administration	9,548,738	10,328,014	868,958	1,064,355	10,417,696	11,392,369	9.4%
2600 Oper./Maint. of Plant	3,823,884	3,621,308	10,309,191	9,610,811	14,133,075	13,232,119	-6.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	5,000	14,638	156,130	212,700	161,130	227,338	41.1%
610 School-Sponsored Cocurric. Activities	20,496	19,248	0	0	20,496	19,248	-6.1%
620 School-Sponsored Athletics	47,317	38,806	4,475	4,475	51,792	43,281	-16.4%
630, 700, 800, 900 Other Programs	16,000	271,763	0	3,500	16,000	275,263	1620.4%
Regular Education Subsection Subtotal	75,214,044	78,680,861	14,955,362	13,975,689	90,169,406	92,656,550	2.8%
200 and 300 Special Education							
1000 Instruction	17,748,518	18,963,773	626,865	1,089,646	18,375,383	20,053,419	9.1%
2000 Support Services							
2100 Students	5,183,259	5,364,696	792,446	859,500	5,975,705	6,224,196	4.2%
2200 Instructional Staff	819,656	946,179	59,500	37,900	879,156	984,079	11.9%
2300, 2400, 2500 Administration	200	0	30,550	37,050	30,750	37,050	20.5%
2600 Oper./Maint. of Plant	0	0	5,500	14,500	5,500	14,500	163.6%
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	23,751,633	25,274,648	1,514,861	2,038,596	25,266,494	27,313,244	8.1%
400 Pupil Transportation	3,599,703	3,927,614	942,350	1,306,292	4,542,053	5,233,906	15.2%
510 Desegregation	0	0	0	0	0	0	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	970,052	1,001,884	7,100	7,100	977,152	1,008,984	3.3%
TOTAL EXPENDITURES	103,535,432	108,885,007	17,419,673	17,327,677	120,955,105	126,212,684	4.3%

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

CTD NUMBER 070428000

VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	120,955,105	126,212,684	5,257,579	4.3%
Instructional Improvement	3,776,108	4,112,190	336,082	8.9%
English Language Learner	326,116	202,783	(123,333)	-37.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	16,659,504	17,658,411	998,907	6.0%
Federal Projects	30,224,070	28,705,097	(1,518,973)	-5.0%
State Projects	4,187,223	4,611,553	424,330	10.1%
Unrestricted Capital Outlay	19,099,035	28,093,473	8,994,438	47.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	631,159	0	(631,159)	-100.0%
Debt Service	24,590,338	26,498,825	1,908,487	7.8%
School Plant Fund	1,269,126	1,610,502	341,376	26.9%
Auxiliary Operations	1,963,282	1,342,768	(620,514)	-31.6%
Bond Building	31,299,507	40,386,583	9,087,076	29.0%
Food Service	10,447,828	7,477,159	(2,970,669)	-28.4%
Other	38,053,665	46,562,347	8,508,682	22.4%

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	23,854,517	26,531,104
Gifted Education	1,276,024	1,104,076
Remedial Education	0	0
ELL Incremental Costs	135,953	122,271
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	25,266,494	INVALID

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	2	74	76	1 to	179.8
Teachers	5	824	829	1 to	16.5
Other	0	64	64	1 to	213.6
Subtotal	7	962	969	1 to	14.1
Classified --					
Managers, Supervisors, Directors	0	28	28	1 to	488.2
Teachers Aides	0	302	302	1 to	45.3
Other	1	486	487	1 to	28.1
Subtotal	1	816	817	1 to	16.7
TOTAL	8	1,778	1,786	1 to	7.7
Special Education --					
Teacher	1	129	130	1 to	21.5
Staff	1	276	277	1 to	10.1

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		<u> </u>
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> </u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u> </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><u>0</u></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>0</u>	<u> </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> </u>

Calculations for Truth in Taxation Notice

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

(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.