



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 2023 was

Proposed June 28, 2022

Adopted

Revised

Date

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 30, 2022

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Laura Toenjies

Chris Herrmann

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Chris Herrmann

Telephone: (480) 541-1100

Email: cherrmann@kyrene.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description and Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$85,872,608) and Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Tax Rate Category, Prior FY 2022, and Est. Budget FY 2023. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Description, Budgeted Expenditures, and Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Description and Amount. Rows include Average salary of all teachers employed in FY 2023 (budget year), Average salary of all teachers employed in FY 2022 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

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.

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Ms.	Laura	Toenjes	ltoenjes@kyrene.org	480-541-1100	
Executive Assistant to Superintendent	Ms.	Nancy	Moser	nmoser@kyrene.org	480-541-1100	
Chief Financial Officer	Mr.	Chris	Herrmann	cherrmann@kyrene.org	480-541-1100	
Business Manager 1	Mr.	Brian	Lockery	blockery@kyrene.org	480-541-1370	
Business Manager 2	Mrs.	Joann	Thorsen	ithors@kyrene.org	480-541-1357	
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Carla	Covarrubias	ccovarrubias@kyrene.org	480-541-1309	
SPED Data Reporting Coordinator	Ms.	Holly	Neil	hneil@kyrene.org	480-541-1240	
AzEDS/ADM Data Coordinator	Ms.	Jennifer	Belding	JGBelding@kyrene.org	480-541-1234	
Transportation Data Reporting Coordinator	Mr.	Daniel	Uribe	duribe@kyrene.org	480-541-1715	
CTE Coordinator						
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.	Margaret	Pratt	mpratt@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						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023		
		100 Regular Education										
1000 Instruction	1.	645.57	609.19	39,682,364	13,614,555	2,251,339	610,551	40,097	57,773,588	56,198,906	-2.7%	1.
2000 Support Services												
2100 Students	2.	95.27	90.35	3,588,111	1,264,451	24,135	3,250	150	4,377,298	4,880,097	11.5%	2.
2200 Instructional Staff	3.	47.77	49.80	2,433,221	796,845	201,939	46,500	27,100	3,218,331	3,505,605	8.9%	3.
2300 General Administration	4.	5.49	5.63	585,054	157,367	212,100	4,000	29,688	1,137,229	988,209	-13.1%	4.
2400 School Administration	5.	63.25	64.13	5,012,062	1,443,173				6,466,827	6,455,235	-0.2%	5.
2500 Central Services	6.	27.88	26.38	1,777,502	570,214	720,297	52,500	24,325	2,813,640	3,144,838	11.8%	6.
2600 Operation & Maintenance of Plant	7.	74.31	64.46	2,464,710	956,598	5,955,257	3,376,808	28,900	14,133,075	12,782,273	-9.6%	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	0	0	206,500	6,200		161,130	212,700	32.0%	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	31,250	6,353			7,975	51,792	45,578	-12.0%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0				0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0				16,000	0	-100.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	959.54	909.94	55,590,274	18,812,804	9,571,567	4,099,809	158,235	90,169,406	88,232,689	-2.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	286.97	285.74	13,090,793	5,009,424	686,962	5,600		18,375,383	18,792,779	2.3%	15.
2000 Support Services												
2100 Students	16.	64.65	64.95	4,187,407	1,274,461	382,812	57,750	8,000	5,975,705	5,910,430	-1.1%	16.
2200 Instructional Staff	17.	8.81	8.63	618,078	185,840	30,500	3,000		879,156	837,418	-4.7%	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	10,550			750	10,550	1306.7%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0				5,500	0	-100.0%	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	17,896,278	6,469,725	1,140,824	66,350	8,000	25,266,494	25,581,177	1.2%	24.
400 Pupil Transportation	25.	74.75	67.50	2,323,397	1,136,109	114,900	688,500	2,000	4,542,053	4,264,906	-6.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	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	0.0%	28.
550 K-3 Reading Program	29.	17.29	13.56	761,132	154,718	5,900	1,200		977,152	922,950	-5.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,412.01	1,350.32	76,571,081	26,573,356	10,833,191	4,855,859	168,235	120,955,105	119,001,722	-1.6%	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	24,404,830	1.
2. Gifted Education	1,276,024	1,060,376	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	135,953	115,971	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	25,581,177	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	\$	46,841
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.	14,091,127	3,792,517					16,530,385	17,883,644	8.2%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.	16,848	3,464					129,119	20,312	-84.3%
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	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	14,107,975	3,795,981	0	0	0	0	16,659,504	17,903,956	7.5%

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.	\$ 10,451,901
Unexpended Budget Balance (line 10 minus 11)	12.	6,207,603
Interest Earned in the Classroom Site Fund in FY 2022	13.	\$ 31,762
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	\$ 11,664,591
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	\$ 17,903,956

(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.	2,610,773	10,124,769			621,869	11,545,184	13,357,411	15.7%	
Unrestricted Capital Outlay Fund 610 (6)	2.	10,155,595	7,010,866				12,987,705	17,166,461	32.2%	
1000 Instruction	2.									
2000 Support Services	3.	1,695,954	1,611,651				3,975,204	3,307,605	-16.8%	
2100, 2200 Students and Instructional Staff	3.									
2300, 2400, 2500, 2900 Administration	4.		2,425,835				1,257,220	2,425,835	93.0%	
2600 Operation & Maintenance of Plant	5.		1,608,870				516,600	1,608,870	211.4%	
2700 Student Transportation	6.		410,000				102,306	410,000	300.8%	
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%	
4000 Facilities Acquisition and Construction	8.					621,869	260,000	621,869	139.2%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	11,851,549	13,067,222	0	0	621,869	19,099,035	25,540,640	33.7%

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	\$ 870,954
6642 Textbooks	\$ 2,626,465
6643 Instructional Aids	\$ 8,384,130
673X Furniture and Equipment	\$ 2,119,970
673X Vehicles	\$ 624,300
673X Tech Hardware & Software	\$ 10,281,418

(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		
Total Fund Expenditures	1.	19,099,035	25,540,640	31,299,507	40,386,583	0		631,159	636,246	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		379,771	387,415	0		0		2.
6200 Employee Benefits	3.	0		118,400	119,181	0		0		3.
6450 Construction Services	4.	260,000	621,869	18,563,276	16,068,000	0		631,159	636,246	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.	1,930,946	2,119,970	1,609,900	1,466,500	0		0		7.
673X Vehicles	8.	481,200	624,300	644,000	627,000	0		0		8.
673X Technology Hardware & Software	9.	5,248,581	10,281,418	9,700,000	11,650,000	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.	7,920,727	13,647,557	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	621,869	18,563,276	16,574,596			631,159	636,246	13.
New Construction	14.	0		0		0		0		14.
Other	15.	0	13,025,688	12,452,071	13,743,500	0		0		15.
Total (lines 13-15, must equal line 12)	16.	7,920,727	13,647,557	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

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
22.95	19.30	1,786,205	1,447,186
1.75	1.75	467,658	440,539
0.00	0.00	0	
0.00	0.00	0	
0.42	0.57	103,281	115,580
3.60	3.60	208,105	216,546
0.00	0.00	0	
39.93	42.33	4,539,583	3,657,842
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
0.00	0.00	0	
24.50	25.00	2,694,316	4,034,948
0.00	0.00	804,424	465,105
0.00	0.00	0	
60.35	32.03	19,620,498	17,061,059
153.50	124.58	30,224,070	27,438,805
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.40	0.00	2,788,757	3,239,341
0.00		0	
5.50	6.50	1,398,466	1,372,212
5.90	6.50	4,187,223	4,611,553
159.40	131.08	34,411,293	32,050,358

Prior FY	Budget FY
3,040,674	2,906,549
0	
0	
735,434	1,205,641
3,776,108	4,112,190

OTHER FUNDS EXPENDITURES

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

INTERNAL SERVICE FUNDS 950-989

1.	952/970 Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	950 Internal Service - Print Shop

Prior FY	Budget FY
0	
326,116	202,783
0	0
1,269,126	1,610,502
10,447,828	7,477,159
923,496	1,107,577
8,221,567	10,813,783
1,963,282	1,342,768
1,986,912	1,760,073
822,508	752,021
0	
12,000	13,299
0	
222,941	154,753
124,832	96,955
79,717	80,371
2,630,173	4,370,280
280,266	54,745
0	
0	
5,427	3,551
25,818	15,275
0	
0	
0	
71,382	34,428
2,533	2,550
9,655	9,654
0	
6,736	6,440
24,590,338	26,498,825
0	
525,811	733,134
0	

(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)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 88,410,701	\$ 88,410,701	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 6,403,502		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 6,403,502	1,594,113	4,809,389
*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		13,953,412	
(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)		14,060,677	
(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:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		982,819	
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)		\$ 119,001,722	
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)			\$ 11,643,389

* 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)	\$ <u>19,099,035</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>19,099,035</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>19,099,035</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>19,099,035</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>5,201,784</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>13,897,251</u>
8. Interest Earned in Fund 610 in FY 2022	\$ _____
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)	\$ <u>11,643,389</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>25,540,640</u></u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures											
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 PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070428000
 VERSION Proposed

I certify that the Budget of Kyrene Elementary District, Maricopa County for fiscal year 2023 was officially proposed by the Governing Board on, June 28, 2022, and that the complete Proposed 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	
Attending	14,735.8230	14,206.0118	13,668.3400	1. Average salary of all teachers employed in FY 2023 (budget year) 55,062
				2. Average salary of all teachers employed in FY 2022 (prior year) 53,458
				3. Increase in average teacher salary from the prior year 1,604
				4. Percentage increase 3%
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	1.8034	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.7752	1.7576	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	
Maintenance & Operation Fund		119,001,722	119,001,722	
Classroom Site Fund		17,903,956	17,903,956	
Unrestricted Capital Outlay Fund		25,540,640	25,540,640	

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	54,345,753	53,296,919	3,427,835	2,901,987	57,773,588	56,198,906	-2.7%
2000 Support Services							
2100 Students	4,332,375	4,852,562	44,923	27,535	4,377,298	4,880,097	11.5%
2200 Instructional Staff	3,074,481	3,230,066	143,850	275,539	3,218,331	3,505,605	8.9%
2300, 2400, 2500 Administration	9,548,738	9,545,372	868,958	1,042,910	10,417,696	10,588,282	1.6%
2600 Oper./Maint. of Plant	3,823,884	3,421,308	10,309,191	9,360,965	14,133,075	12,782,273	-9.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	5,000	0	156,130	212,700	161,130	212,700	32.0%
610 School-Sponsored Cocurric. Activities	20,496	19,248	0	0	20,496	19,248	-6.1%
620 School-Sponsored Athletics	47,317	37,603	4,475	7,975	51,792	45,578	-12.0%
630, 700, 800, 900 Other Programs	16,000	0	0	0	16,000	0	-100.0%
Regular Education Subsection Subtotal	75,214,044	74,403,078	14,955,362	13,829,611	90,169,406	88,232,689	-2.1%
200 and 300 Special Education							
1000 Instruction	17,748,518	18,100,217	626,865	692,562	18,375,383	18,792,779	2.3%
2000 Support Services							
2100 Students	5,183,259	5,461,868	792,446	448,562	5,975,705	5,910,430	-1.1%
2200 Instructional Staff	819,656	803,918	59,500	33,500	879,156	837,418	-4.7%
2300, 2400, 2500 Administration	200	0	30,550	40,550	30,750	40,550	31.9%
2600 Oper./Maint. of Plant	0	0	5,500	0	5,500	0	-100.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	23,751,633	24,366,003	1,514,861	1,215,174	25,266,494	25,581,177	1.2%
400 Pupil Transportation	3,599,703	3,459,506	942,350	805,400	4,542,053	4,264,906	-6.1%
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	915,850	7,100	7,100	977,152	922,950	-5.5%
TOTAL EXPENDITURES	103,535,432	103,144,437	17,419,673	15,857,285	120,955,105	119,001,722	-1.6%

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

CTD NUMBER 070428000

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	120,955,105	119,001,722	(1,953,383)	-1.6%
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	17,903,956	1,244,452	7.5%
Federal Projects	30,224,070	27,438,805	(2,785,265)	-9.2%
State Projects	4,187,223	4,611,553	424,330	10.1%
Unrestricted Capital Outlay	19,099,035	25,540,640	6,441,605	33.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	631,159	636,246	5,087	0.8%
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	44,283,095	6,229,430	16.4%

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	24,404,830
Gifted Education	1,276,024	1,060,376
Remedial Education	0	0
ELL Incremental Costs	135,953	115,971
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	25,581,177

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.