



FY 2024
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 2024 was

Proposed July 5, 2023
Adopted July 13, 2023
Revised
Date

Handwritten signature of Steve Watson
SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by July 13, 2023
Type the Date as MM/DD/YYYY

Handwritten signature of Steve Watson
Superintendent Signature
Steve Watson
Superintendent Name (Typed Name)
Handwritten signature of Irina Lutz
Business Manager Signature
Irina Lutz
Business Manager Name (Typed Name)

District Contact Employee: Adrian De Alba

Telephone: 602-769-5157
Email: adrian.dealba@mcrsd.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Rows include Local, Intermediate, State, Federal, and TOTAL.

Please ensure District Contacts Tab is complete

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

Table with 3 columns: Tax Category, Prior FY 2023, Est. Budget FY 2024. 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: Expense Category, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Question, Answer. Rows include Average salary of all teachers employed in FY 2024, Average salary of all teachers employed in FY 2023, Increase in average teacher salary from the prior year, and Percentage increase.

Check this box if your district has no teachers (transporting districts and some CTEDs).

Comments on average salary calculation (Optional):

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent		Steve	<b>Watson</b>	<a href="mailto:steve.watson@maricopa.gov">steve.watson@maricopa.gov</a>	602-506-3661	
Executive Assistant to Superintendent		Patty	Cooley	<a href="mailto:patty.cooley@maricopa.gov">patty.cooley@maricopa.gov</a>		
Chief Financial Officer						
Business Manager 1		Adrian	De Alba	<a href="mailto:adrian.dealba@mcrsd.org">adrian.dealba@mcrsd.org</a>	602-769-5157	
Business Manager 2		Irina	Lutz	<a href="mailto:irina.lutz@mcrsd.org">irina.lutz@mcrsd.org</a>	602-769-1504	
Business Consultant						
School District Employee Report (SDER) Coordinator		Bonnie	Romo	<a href="mailto:bonnie.romo@mcrsd.org">bonnie.romo@mcrsd.org</a>	602-422-9030	
SPED Data Reporting Coordinator		Irina	Lutz	<a href="mailto:irina.lutz@mcrsd.org">irina.lutz@mcrsd.org</a>	602-769-1504	
AzEDS/ADM Data Coordinator		Irina	Lutz	<a href="mailto:irina.lutz@mcrsd.org">irina.lutz@mcrsd.org</a>	602-769-1504	
Transportation Data Reporting Coordinator		Irina	Lutz	<a href="mailto:irina.lutz@mcrsd.org">irina.lutz@mcrsd.org</a>	602-769-1504	
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator		Irina	Lutz	<a href="mailto:irina.lutz@mcrsd.org">irina.lutz@mcrsd.org</a>	602-769-1504	
Curriculum Coordinator						
Information Technology (IT) Director						
Bookstore Manager						
Governing Board Member		Steve	Watson	<a href="mailto:steve.watson@maricopa.gov">steve.watson@maricopa.gov</a>	602-506-3661	
Governing Board Member		Steve	Watson	<a href="mailto:steve.watson@maricopa.gov">steve.watson@maricopa.gov</a>	602-506-3661	
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Governing Board Member		Steve	Watson	<a href="mailto:steve.watson@maricopa.gov">steve.watson@maricopa.gov</a>	602-506-3661	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

[www.mcrsd.org](http://www.mcrsd.org)

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2023	Budget FY 2024		
	100 Regular Education										
1000 Instruction	1.	0.00	340,000	129,200	10,000	5,000	5,000	1,871,671	489,200	-73.9%	
2000 Support Services											
2100 Students	2.	0.00	37,800	14,364	25,000	2,000	0	121,700	79,164	-35.0%	
2200 Instructional Staff	3.	0.00	0	0	75,000	0	0	93,800	75,000	-20.0%	
2300 General Administration	4.	0.00	215,000	81,700	10,000	800	2,100	395,332	309,600	-21.7%	
2400 School Administration	5.	0.00	0	0	2,700	0	0	11,500	2,700	-76.5%	
2500 Central Services	6.	0.00	127,324	48,383	75,000	2,000	1,500	221,627	254,207	14.7%	
2600 Operation & Maintenance of Plant	7.	0.00	0	0	180,000	85,000	500	289,897	265,500	-8.4%	
2900 Other	8.	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	9.	0.00	0	0	10,000	0	0	10,100	10,000	-1.0%	
610 School-Sponsored Cocurricular Activities	10.	0.00	0	0	0	0	0	0	0	0.0%	
620 School-Sponsored Athletics	11.	0.00	0	0	0	0	0	0	0	0.0%	
630 Other Instructional Programs	12.	0.00	0	0	0	0	0	0	0	0.0%	
700, 800, 900 Other Programs	13.	0.00	0	0	0	0	0	0	0	0.0%	
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	720,124	273,647	387,700	94,800	9,100	3,015,627	1,485,371	-50.7%
200 and 300 Special Education											
1000 Instruction	15.	0.00	37,800	14,364	5,000	0	0	14,800	57,164	286.2%	
2000 Support Services											
2100 Students	16.	0.00	0	0	25,000	0	0	15,000	25,000	66.7%	
2200 Instructional Staff	17.	0.00	0	0	0	0	0	1,375	0	-100.0%	
2300 General Administration	18.	0.00	0	0	0	0	0	0	0	0.0%	
2400 School Administration	19.	0.00	0	0	0	0	0	0	0	0.0%	
2500 Central Services	20.	0.00	0	0	0	0	0	0	0	0.0%	
2600 Operation & Maintenance of Plant	21.	0.00	0	0	370	0	0	600	370	-38.3%	
2900 Other	22.	0.00	0	0	0	0	0	0	0	0.0%	
3000 Operation of Noninstructional Services	23.	0.00	0	0	0	0	0	0	0	0.0%	
Subtotal (lines 15-23)	24.	0.00	0.00	37,800	14,364	30,370	0	0	31,775	82,534	159.7%
400 Pupil Transportation	25.	0.00	0	0	1,000	0	0	2,000	1,000	-50.0%	
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0.0%	
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0.0%	
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0.0%	
550 K-3 Reading Program	29.	0.00	0.00	0	0	0	0	0	0	0.0%	
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	757,924	288,011	419,070	94,800	9,100	3,049,402	1,568,905	-48.6%

The district has budgeted less in the M and O Fund than the General Budget Limit as calculated on page 7 of 8 by \$598,238.

**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	31,775	82,534	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	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)	31,775	82,534	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20  
 Staff-Pupil 1 to 20

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	0.00	0.00
Number of FTE - Certified Purchased Services Personnel		0.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>25000</u>
All Funds - Federal	<b>6330</b>	<u></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) \$ 3,000  
 (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.	20,000	7,600	25,000	0	0	0	1,094,609	52,600	-95.2%
2100 Support Services - Students	2.	40,800	15,504	5,000	0	0	0	0	61,304	
2200 Support Services - Instructional Staff	3.	0	0	0	0		0	0	0	0.0%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	60,800	23,104	30,000	0	0	0	1,094,609	113,904	-89.6%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$1,065,007.

**Classroom Site Fund Budget Limit Calculation**

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	1,094,609
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	7380
Unexpended Budget Balance (line 10 minus 11)	12.	1,087,229
Interest Earned in the Classroom Site Fund in FY 2023	13.	0
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	91682
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1178911

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	0	0		150,000			0	113,307	150,000	32.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	0	0			0	5,525	0	-100.0%
2300, 2400, 2500, 2900 Administration	0		0	0			0	22,758	0	-100.0%
2600 Operation & Maintenance of Plant	0		0	50,000			0	0	50,000	
2700 Student Transportation	0		0	0			0	0	0	0.0%
3000 Operation of Noninstructional Services (5)	0		0	0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		0	50,000			0	0	50,000	
5000 Debt Service	0		0		0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	0	0	250,000	0	0	0	141,590	250,000	76.6%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$38,274.

(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	\$ -
6642 Textbooks	0
6643 Instructional Aids	0
673X Furniture and Equipment	0
673X Vehicles	0
673X Tech Hardware & Software	150,000

(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		
<b>Total Fund Expenditures</b>	1.	141,590	250,000	0		0		0		1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	0	50,000	0		0		0		4.
6710 Land and Improvements	5.	0	0	0		0		0		5.
6720 Buildings and Improvements	6.	0	50,000	0		0		0		6.
673X Furniture and Equipment	7.	59,305	0	0		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	82,285	150,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0		0		0		11.
Total (lines 2-11)	12.	141,590	250,000	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	100,000	0				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	141,590	150,000	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	141,590	250,000	0	0	0	0	0	0	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 \_\_\_\_\_

**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. 460 Environmental Special Plate
- 28. Other State Projects
- 29. Total State Project Funds (lines 19-28)
- 30. Total Special Projects (lines 18 and 29)

**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
0.00		959,980	308,510
0.00		25,303	4,916
0.00		56,136	24,290
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		281,409	109,584
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		3,909,020	2,745,416
0.00	0.00	5,231,848	3,192,716
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		202,000	0
0.00	0.00	202,000	0
0.00	0.00	5,433,848	3,192,716

Prior FY	Budget FY
61,500	27,600
0	0
61,500	28,152
0	28,152
123,000	83,904

**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. 9\_\_ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 9\_\_ OPEB
- 4. 9\_\_ \_\_\_\_\_

Prior FY	Budget FY
0	0
0	0
0	0
7,762,000	500,000
20,000	20,000
0	0
0	0
2,034	0
0	0
316,616	100,000
0	0
0	0
0	0
0	0
0	0
0	0
90,000	90,000
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

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



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

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 2,221,522	\$ 2,112,143	\$ 109,379
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 63,448		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 63,448		63,448
*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			
(b) Unrestricted Capital Outlay			
(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 <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(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)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		0	
(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)		11,000	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		44,000	
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)		\$ 2,167,143	
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)			\$ 172,827

\* 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)	\$ <u>141,590</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>141,590</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>141,590</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>141,590</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>26,143</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>115,447</u>
8. Interest Earned in Fund 610 in FY 2023	\$ _____
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)	\$ <u>172,827</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>288,274</u></u>

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

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070199000  
 VERSION Proposed

I certify that the Budget of Maricopa County Regional School District, Maricopa County for fiscal year 2024 was officially proposed by the Governing Board on, July 5, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting at the District Office, telephone 602-506-3661 during normal business hours.

\_\_\_\_\_  
 President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2022 ADM</b>	<b>2023 ADM</b>	<b>2024 ADM</b>	1. Average salary of all teachers employed in FY 2024 (budget year)	80,000
<b>Attending</b>	0.0000	0.0000	90.0000	2. Average salary of all teachers employed in FY 2023 (prior year)	80,000
				3. Increase in average teacher salary from the prior year	0
				4. Percentage increase	0%
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	Comments on average salary calculation (Optional):	
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		0.0000	0.0000		
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
<b>3. Budgeted Expenditures and Budget Limits</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		1,568,905	2,167,143		
<b>Classroom Site Fund</b>		113,904	1,178,911		
<b>Unrestricted Capital Outlay Fund</b>		250,000	288,274		

	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	
<b>100 Regular Education</b>							
1000 Instruction	1,842,871	469,200	28,800	20,000	1,871,671	489,200	-73.9%
<b>2000 Support Services</b>							
2100 Students	66,000	52,164	55,700	27,000	121,700	79,164	-35.0%
2200 Instructional Staff	0	0	93,800	75,000	93,800	75,000	-20.0%
2300, 2400, 2500 Administration	514,359	472,407	114,100	94,100	628,459	566,507	-9.9%
2600 Oper./Maint. of Plant	0	0	289,897	265,500	289,897	265,500	-8.4%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	10,100	10,000	10,100	10,000	-1.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	2,423,230	993,771	592,397	491,600	3,015,627	1,485,371	-50.7%
<b>200 and 300 Special Education</b>							
1000 Instruction	0	52,164	14,800	5,000	14,800	57,164	286.2%
<b>2000 Support Services</b>							
2100 Students	0	0	15,000	25,000	15,000	25,000	66.7%
2200 Instructional Staff	0	0	1,375	0	1,375	0	-100.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	600	370	600	370	-38.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	0	52,164	31,775	30,370	31,775	82,534	159.7%
<b>400 Pupil Transportation</b>	0	0	2,000	1,000	2,000	1,000	-50.0%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	2,423,230	1,045,935	626,172	522,970	3,049,402	1,568,905	-48.6%

**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	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

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

CTD NUMBER 070199000  
 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	3,049,402	1,568,905	(1,480,497)	-48.6%
Instructional Improvement	123,000	83,904	(39,096)	-31.8%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	1,094,609	113,904	(980,705)	-89.6%
Federal Projects	5,231,848	3,192,716	(2,039,132)	-39.0%
State Projects	202,000	0	(202,000)	-100.0%
Unrestricted Capital Outlay	141,590	250,000	108,410	76.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	7,762,000	500,000	(7,262,000)	-93.6%
Auxiliary Operations	2,034	0	(2,034)	-100.0%
Bond Building	0	0	0	0.0%
Food Service	20,000	20,000	0	0.0%
Other	406,616	190,000	(216,616)	-53.3%

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	31,775	82,534
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	31,775	82,534

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		4	4	1 to 22.5
Teachers		4	4	1 to 22.5
Other		0	0	1 to
Subtotal	0	8	8	1 to 11.3
Classified --				
Managers, Supervisors, Directors		0	0	1 to
Teachers Aides		4	4	1 to 22.5
Other		5	5	1 to 18.0
Subtotal	0	9	9	1 to 10.0
TOTAL	0	17	17	1 to 5.3
Special Education --				
Teacher	1	0	1	1 to 20.0
Staff	1	0	1	1 to 20.0