



District Name Gadsden Elementary School District #32

County Yuma

CTD number 140432000

FY 2025
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 2025 was
Proposed June 24, 2024
Adopted _____
Revised _____
Date

LUIS MARQUEZ, President

TADEO DE LA HOYA, Clerk

ROSA VARELA

LILIANA ARROYO

LUCKY HOYOS
Signature Member

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 25, 2024.
Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Lizette Esparza
Superintendent Name (Typed Name)

Robert Bernhard
Business Manager Name (Typed Name)

District Contact Employee: Robert Bernhard

Telephone: 928-627-6540 Email: bbern@gesd32.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	<u>55,200,000</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>400,000</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>39,126,834</u>
Federal	4000	\$ <u>13,509,363</u>
TOTAL		\$ <u>53,036,197</u>

3. District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>2.3379</u>	<u>2.3379</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.6796</u>	<u>0.6796</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.6796</u>	<u>0.6796</u>

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>38,474,606</u>	\$ <u>38,474,606</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>10,764,355</u>	\$ <u>10,764,355</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ <u>8,709,363</u>	\$ <u>8,709,363</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>57,948,324</u>	\$ <u>57,948,324</u>

Average teacher salaries (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>52,041</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>50,096</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,945</u>
4. Percentage increase	4%

Comments on average salary calculation (Optional):

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

District contact information

Superintendent
Executive Assistant to Superintendent
Chief Financial Officer
Business Manager 1
Associate Superintendent/Curriculum/Federal Pgms.
Business Consultant-Accounting Information
School District Employee Report (SDER) Coordinator
SPED Data Reporting Coordinator
AzEDS/ADM Data Coordinator
Transportation Data Reporting Coordinator
Transportation Director
Poverty Coordinator
Assessments Coordinator
Professional Development Director
Information Technology (IT) Director
Bookstore Manager
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member
Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
	Lizette	Esparza	lnesparza@gesd32.org	928-627-6542	
	Rocio	Godoy	rgodoy@gesd32.org	928-627-6571	
	Robert	Bernhard	bbern@gesd32.org	928-624-6544	
	Rosa	Perez	rperez@gesd32.org	928-627-6543	
	Teodolina	Galvan	tgalkan@gesd32.org	928-722-7098	
	Cindi	Samual	Cynthia.Samuel@nau.edu	800-404-9369	
	Rosa	Ballesteros	rballesteros@gesd32.org	928-627-6552	
	Maria Isabel	Gonzalez	maigonzaez@gesd32.org	928-627-6557	
	Patti	Loera	ploera@gesd32.org	928-627-6549	
	William	Wagner	wwagner@gesd32.org	928-627-6563	
	Salvador	Sondoval	ssandoval@gesd32.org	928-627-7060	
	Linda	Coronado	lcoronado@gesd32.org	928-627-6553	
	Selene	Ayala	savala@gesd32.org	928-627-7102	
	Vanessa	Gonzalez	vgonzalez@gesd32.org	928-627-6573	
	Luis	Ramirez	dramirez@gesd32.org	925-627-6556	
	Luis	Marquez	rgodoy@gesd32.org	928-627-6540	
	Tadeo	De La Hoya	rgodoy@gesd32.org	928-627-6540	
	Rosa	Varela	rgodoy@gesd32.org	928-627-6540	
	Liliana	Arroyo	rgodoy@gesd32.org	928-627-6540	
	Lucky	Hoyos	rgodoy@gesd32.org	928-627-6540	

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

ETC at NAU

Bookstore Cash Receipting System

none

District's website home page address

www.gesd32.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 2024	Budget FY 2025	
100 Regular education												
1000 Instruction	1.	236.00	236.00	13,165,772	4,452,735	205,191	224,586	33,665	16,449,411	18,081,949	9.9%	1.
2000 Support services												
2100 Students	2.	16.00	16.00	668,514	238,156	99,843	45,135	156	1,127,586	1,051,804	-6.7%	2.
2200 Instructional staff	3.	12.00	12.00	526,459	231,980	33,864	2,782	809	792,300	795,894	0.5%	3.
2300 General administration	4.	6.00	6.00	676,469	186,632	175,695	40,954	39,199	1,170,101	1,118,949	-4.4%	4.
2400 School administration	5.	33.00	33.00	1,651,210	640,239	81,093	17,318	3,136	2,515,089	2,392,996	-4.9%	5.
2500 Central services	6.	19.00	19.00	1,031,002	335,001	602,684	339,603	6,978	2,613,714	2,315,268	-11.4%	6.
2600 Operation & maintenance of plant	7.	75.00	75.00	1,732,518	364,690	793,866	1,733,287	5,619	5,039,644	4,629,980	-8.1%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	4.00	4.00	780	77	0	24,173	0	39,037	25,030	-35.9%	9.
610 School-sponsored cocurricular activities	10.	2.00	2.00	89,228	18,047	16,500	2,677	14,191	135,957	140,643	3.4%	10.
620 School-sponsored athletics	11.	1.00	1.00	21,595	2,255	31,691	0	2,600	51,234	58,141	13.5%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	404.00	404.00	19,563,547	6,469,812	2,040,427	2,430,515	106,353	29,934,073	30,610,654	2.3%	14.
200 and 300 Special education												
1000 Instruction	15.	66.00	66.00	2,184,760	782,677	42,242	93,848	0	2,945,092	3,103,527	5.4%	15.
2000 Support services												
2100 Students	16.	9.00	9.00	622,844	185,623	874,259	314	0	1,508,681	1,683,040	11.6%	16.
2200 Instructional staff	17.	1.00	1.00	9,370	1,911	20,362	0	1,800	21,645	33,443	54.5%	17.
2300 General administration	18.	3.00	3.00	236,266	69,545	11,633	3,626	0	358,667	321,070	-10.5%	18.
2400 School administration	19.	0.00	0.00	2,080	424	0	0	0	0	2,504		19.
2500 Central services	20.	0.00	0.00	0	0	9,009	2,854	0	11,488	11,863	3.3%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	79.00	79.00	3,055,320	1,040,180	957,505	100,642	1,800	4,845,573	5,155,447	6.4%	24.
400 Pupil transportation	25.	37.00	37.00	1,255,701	410,164	133,852	543,536	306	2,176,949	2,343,559	7.7%	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	0	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.	0.00	0.00	109,227	20,158	224,071	11,490	0	358,738	364,946	1.7%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	520.00	520.00	23,983,795	7,940,314	3,355,855	3,086,183	108,459	37,315,333	38,474,606	3.1%	30.

The district has budgeted an amount in the M and O Fund equal to the General Budget Limit as calculated on page 7 of 8.

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	4,845,573	5,155,447	1
2. Gifted education	0		2
3. Remedial education	0		3
4. ELL incremental costs	0		4
5. ELL compensatory instruction	0		5
6. Vocational and technical education (non-CTED)	0		6
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,845,573	5,155,447	9.
10. IEP required pupil transportation costs coded within Program 400	180,000	180,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
Staff-Pupil 1 to 9

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	48,360
All funds - Federal	6330	0

FY 2025 performance pay (A.R.S. Section 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) \$ 25,030
(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 2024	Budget FY 2025	
1000 Instruction	1.	3,656,142	373,904	3,782	0	0	0	2,593,088	4,033,828	55.6%
2100 Support services - students	2.	14,201	2,606	0	0	0	0	118,050	16,807	-85.8%
2200 Support services - instructional staff	3.	1,629,101	407,359	1,263,551	1,217		0	4,092,724	3,301,228	-19.3%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	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.	5,299,444	783,869	1,267,333	1,217	0	0	6,803,862	7,351,863	8.1%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	6,803,862
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,988,966
Unexpended Budget Balance (line 10 minus 11)	12.	2,814,896
Interest earned in the Classroom Site Fund in FY 2024	13.	85,915
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	4,401,478
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	49,574
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	7,351,863

(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			Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	307,099		101,264			0	396,416	408,363	3.0%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	15,337	6,673	22,447			312	38,918	44,769	15.0%
2300, 2400, 2500, 2900 Administration	4.	2,851		115,214	579,799		0	0	612,025	697,864	14.0%
2600 Operation & maintenance of plant	5.	0		482	367,947			0	267,067	368,429	38.0%
2700 Student transportation	6.	0		9,923	830,062			0	636,759	839,985	31.9%
3000 Operation of noninstructional services (5)	7.	0		0	0			0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	1,149,845			7,255,100	7,630,920	8,404,945	10.1%
5000 Debt service	9.								72,036	0	-100.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	2,851	322,436	132,292	3,051,364	0	0	7,255,412	9,654,141	10,764,355	11.5%

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\$1,283

6642 Textbooks0

6643 Instructional Aids321,153

673X Furniture and Equipment1,716,154

673X Vehicles855,342

673X Tech Hardware & Software479,868

(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

\$ - .

District name Gadsden Elementary School District #32

County Yuma

CTD number 140432000

Version Proposed

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.	9,654,141	10,764,355	0	0	0	0	888,791	501,240	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	6,481,075	6,597,794	0	0	0	0	838,526	471,240	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,665,019	1,716,154	0	0	0	0	0	0	7.
673X Vehicles	8.	555,566	855,342	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	473,643	479,868	0	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	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.	9,175,303	9,649,158	0	0	0	0	838,526	471,240	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0	0			0	0	13.
New Construction	14.	8,139,630	6,597,794	0	0	0	0	838,526	471,240	14.
Other	15.	1,035,673	3,051,364	0	0	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	9,175,303	9,649,158	0	0	0	0	838,526	471,240	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 2025 \$ 400,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

District name		County		CTD number		Version		Proposed	
Gadsden Elementary School District #32		Yuma		140432000					
Special projects				Other funds expenditures					
Federal projects FTE & expenditures									
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants				
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)				
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)				
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)				
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service				
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center				
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School				
8.	220 IDEA Part B			8.	525 Auxiliary Operations				
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit				
10.	240 Workforce Investment Act			10.	530 Gifts and Donations				
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects				
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint				
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening				
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds				
15.	349 National Forest Fees			15.	555 Textbooks				
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery				
17.	374 E-Rate			17.	570 Indirect Costs				
18.	378 Impact Aid			18.	575 Unemployment Insurance				
19.	300-399 Other Federal Projects			19.	580 Teacherage				
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund				
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers				
State projects FTE & expenditures				22.	595 Advertisement				
22.	400 Vocational Education			23.	596 Career Technical Education				
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive				
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building				
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital				
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation				
27.	435 Academic Contests			28.	665 Energy and Water Savings				
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction				
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant				
30.	460 Environmental Special Plate			31.	700 Debt Service				
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service				
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities				
33.	Total Special Projects (lines 21 and 32)			34.	Other _____				
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989					
1.	Teacher compensation increases			1.	950_ Self-Insurance				
2.	Class size reduction			2.	955 Intergovernmental Agreements				
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB				
4.	Instructional improvement programs (M&O purposes)			4.	9__ _____				
5.	Total instructional improvement Fund (lines 1-4)								
		</							

Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)

			A. Maintenance and Operation	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 35,538,008	\$ 34,570,349	\$
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,633,107		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c)	Total DAA (line 2.a plus 2.b)	\$ 2,633,107		
*3.	FY 2025 Override Authorization (A.R.S. Sections 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 not include full-day kindergarten or summer school tuition)			
(a)	Individuals and other private sources			
(b)	Other Arizona districts			
(c)	Out-of-State districts and other governments			
(d)	Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget Increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		3,951,057	
(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 2023 (A.R.S. Section 15-910.M, 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 2024 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		(348,800)	
(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)		302,000	
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 38,474,606	
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)			\$

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

140432000

Proposed

B.
Unrestricted
Capital Outlay

967,659

2,633,107

3,600,766

Calculation of FY 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 9,654,141
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 2024 Capital expenditures (line 1 + 2)	\$ 9,654,141
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 9,654,141
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 9,654,141
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 2,585,979
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 7,068,162
8. Interest earned in Fund 610 in FY 2024	\$ 95,427
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 2025 (A.R.S. Section 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)	\$ 3,600,766
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 10,764,355

(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 2024	Budget FY 2025	
Expenditures				6100	6200	6300, 6400, 6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

Summary of School District Proposed Expenditure Budget

CTD number 140432000

Version Proposed

I certify that the budget of _____ District, _____ County for fiscal year 2025 was officially proposed by the Governing Board on, June 24, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting _____ at the District Office, telephone _____ 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)	
	2023 ADM	2024 ADM	2025 ADM	1. Average salary of all teachers employed in FY 2025 (budget year)	52,041
Attending	4,734.270	4,792.260	4,792.260	2. Average salary of all teachers employed in FY 2024 (prior year)	50,096
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,945
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.3379	2.3379	4. Percentage increase	4%
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.6796	0.6796	Comments on average salary calculation (Optional):	
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		38,474,606	38,474,606		
Classroom Site Fund		7,351,863	7,351,863		
Unrestricted Capital Outlay Fund		10,764,355	10,764,355		

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	15,933,426	17,618,507	515,985	463,442	16,449,411	18,081,949	9.9%
2000 Support services							
2100 Students	932,872	906,670	194,714	145,134	1,127,586	1,051,804	-6.7%
2200 Instructional staff	757,639	758,439	34,661	37,455	792,300	795,894	0.5%
2300, 2400, 2500 Administration	4,500,949	4,520,553	1,797,955	1,306,660	6,298,904	5,827,213	-7.5%
2600 Oper./Maint. of plant	2,091,521	2,097,208	2,948,123	2,532,772	5,039,644	4,629,980	-8.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	13,313	857	25,724	24,173	39,037	25,030	-35.9%
610 School-sponsored cocurric. activities	91,089	107,275	44,868	33,368	135,957	140,643	3.4%
620 School-sponsored athletics	18,924	23,850	32,310	34,291	51,234	58,141	13.5%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	24,339,733	26,033,359	5,594,340	4,577,295	29,934,073	30,610,654	2.3%
200 and 300 Special education							
1000 Instruction	2,818,746	2,967,437	126,346	136,090	2,945,092	3,103,527	5.4%
2000 Support services							
2100 Students	824,286	808,467	684,395	874,573	1,508,681	1,683,040	11.6%
2200 Instructional staff	0	11,281	21,645	22,162	21,645	33,443	54.5%
2300, 2400, 2500 Administration	341,952	308,315	28,203	27,122	370,155	335,437	-9.4%
2600 Oper./Maint. of plant	0	0	0	0	0	0	0.0%
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	3,984,984	4,095,500	860,589	1,059,947	4,845,573	5,155,447	6.4%
400 Pupil transportation	1,559,339	1,665,865	617,610	677,694	2,176,949	2,343,559	7.7%
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	147,283	129,385	211,455	235,561	358,738	364,946	1.7%
Total Expenditures	30,031,339	31,924,109	7,283,994	6,550,497	37,315,333	38,474,606	3.1%

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number 140432000
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	37,315,333	38,474,606	1,159,273	3.1%
Instructional Improvement	250,000	614,337	364,337	145.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,803,862	7,351,863	548,001	8.1%
Federal Projects	16,187,941	8,709,363	(7,478,578)	-46.2%
State Projects	1,210,563	100,000	(1,110,563)	-91.7%
Unrestricted Capital Outlay	9,654,141	10,764,355	1,110,214	11.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	888,791	501,240	(387,551)	-43.6%
Debt Service	581,650	576,950	(4,700)	-0.8%
School Plant Fund	73,646	80,881	7,235	9.8%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	4,846,502	4,894,195	47,693	1.0%
Other	8,495,144	8,624,827	129,683	1.5%

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	4,845,573	5,155,447
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	4,845,573	5,155,447

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators		15	15	1 to	319.5
Teachers	3	210	213	1 to	22.5
Other		10	10	1 to	479.2
Subtotal	3	235	238	1 to	20.1
Classified --					
Managers, supervisors, directors		16	16	1 to	299.5
Teachers aides		83	83	1 to	57.7
Other		252	252	1 to	19.0
Subtotal	0	351	351	1 to	13.7
TOTAL	3	586	589	1 to	8.1
Special education --					
Teacher		31	31	1 to	15.0
Staff		38	38	1 to	9.2

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	0	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2025 TNT Base Limit	\$	0	
				Primary property tax rate related to budgeted expenditures
FY 2025 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	0	0.0000
5.	Dropout prevention (from page 1, line 27)		0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center		0	0.0000
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	0	0.0000
Adjustments for FY 2024 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$		
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	0	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$		
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	0	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	0	
12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	400,000	0.0045
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$		0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	400,000	
B.1.	Current assessed value	\$	89,616,617	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	0.0000	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	400,000	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	44.6346	(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.

	Funds													
	General			Capital Projects				Special Revenue						
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue				
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter														
1. FY 2023 final ending fund balance	4,343,270	0	0	4,345,569	0	1,103,078	123	2,651,511	(87,630)	2,365,724	40,199	0	0	2,164,795
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.														
2. FY 2024 activity, year-to-date and estimated through June 30														
(a) FY 2024 revenues and other financing sources	32,972,063	0	0	5,403,999	0	346,372	0	4,287,839	22,245,006	350,000	581,650	0	0	3,676,848
(b) FY 2024 expenditures and other financing uses	33,364,276	0	0	2,585,979	0	888,791	0	3,988,966	22,245,006	563,540	581,650	0	0	4,300,000
3. Estimated FY 2024 ending fund balance	3,951,057	0	0	7,163,589	0	560,659	123	2,950,384	(87,630)	2,152,184	40,199	0	0	1,541,643
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	40,199	0	0	1,541,643
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	3,961,057	0	0	0	0	0	0	2,950,384	0	1,152,184	0	0	0	8,063,625
(e) Unassigned	0	0	0	0	0	560,659	123	0	(87,630)	1,000,000	0	0	0	1,473,152
(f) Total (amount must agree to line 3 above)	3,961,057	0	0	0	0	560,659	123	2,950,384	(87,630)	2,152,184	40,199	0	0	1,541,643
4. FY 2024 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	0	(87,630)	0	0	0	0	(87,630)
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		0				0	0					0
(c) Planned to be spent in FY 2025	3,961,057	0	0	0	0	0	0	106,521	0	1,152,184		0	0	5,219,762
(d) Maintained for spending after FY 2025	0	0	0	0	0	560,659	0	2,843,863	0	1,000,000	40,199	0	0	1,541,643
(e) Total (amount must agree to line 3 above)	3,961,057	0	0	0	0	560,659	0	2,950,384	(87,630)	2,152,184	40,199	0	0	11,118,496

B. Total budgeted expenditures compared to planned spending
Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	38,474,606	10,764,355	7,351,863
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	38,474,606	10,764,355	7,351,863
3. Estimated unspent budget capacity carried forward for spending after FY 2025	0	0	0

C. Comments (optional)

No Comments

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)

\$5,013.00

State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)

0.5 mile or less OR more than 1.0 mile

\$2.95

More than 0.5 mile through 1.0 mile

\$2.42

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)

1.5930

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				4,734.2701
2. FY 2024 100th-Day ADM	27.3450	4,764.9151	0.0000	4,792.2601
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	27.3450	4,725.6249		4,752.9699
4. FY 2025 Estimated AOI full-time student count		25.0000		25.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	27.3450	4,750.6249	0.0000	4,777.9699

Check box for Type 03 district

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count
7. K-3 Reading	1,820.0000		
8. K-3	1,820.0000		
9. ELL	2,490.0000		
10. HI	0.5000		
11. MD-R, A-R, and SID-R	31.0000		
12. MD-SC, A-SC, and SID-SC	56.0000		
13. MD-SSI	0.0000		
14. OI-R	2.0000		
15. OI-SC	5.0000		
16. P-SD	9.2300		
17. DD*, ED, MIID, SLD, SLI*, and OHI	480.0000		*School aged students only
18. ED-P	0.0000		
19. MOID	5.0000		
20. VI	1.0000		
21. G	0.0000		
22. FRPL	3,221.0000		
23. Total Add-on Count (lines 7 through 22)	9,940.7300	0.0000	0.0000

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0)

3. Adjusted FY 2025 Base Level Amount\$5,013.00

4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)1.0000

5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)\$45,428.00

6. FY 2023 actual federal audit expenditures from all funds\$0.00

7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)\$45,428.00

Transportation (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2024 Approved Daily Route Miles	2,132.00
2. Number of Eligible Students Transported in FY 2024	2,143.50
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	2,532.00
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	1,260.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)

a. PSD

b. K-8

c. 9-12

2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

6. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)

7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$89,616,617
9. 2024 Primary net assessed valuation (AV2)	\$0
10. 2024 Salt River Project (SRP) valuation	\$0
11. 2024 Government Property Lease Excise Tax assessed valuation	\$570,221

Budget balance carryforward (A.R.S. §15-943.01)

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)

13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)\$33,364,276.00

14. FY 2024 M and O Fund actual expenditures (if any) for:

a. Special Program Override

b. Desegregation (A.R.S. §15-910)

c. Dropout prevention programs

d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

e. Performance pay (A.R.S. §15-920)

15. Budget Balance Carryforward transferred to the School Opening Fund (if any)