



FY 2022
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2022 was

Proposed	<u>June 8, 2021</u>
Adopted	<u>July 13, 2021</u>
Revised	<u>May 10, 2022</u>
	Date

_____	_____
_____	_____
_____	_____
_____	_____
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SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 10, 2022

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Christopher Bonn

Christina Ravago

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Christina Ravago

Telephone: 520-719-1200

Email: cravago@busd40.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021		\$	<u>22,575,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)			
Local	1000	\$	<u>1,699,500</u>
Intermediate	2000	\$	<u>721,000</u>
State	3000	\$	<u>8,471,750</u>
Federal	4000	\$	<u>16,360,000</u>
TOTAL		\$	<u>27,252,250</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	<u>0.0000</u>	<u>0.0000</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</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>8,726,623</u>	\$ <u>8,726,623</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>0</u>	\$ <u>0</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>16,862,659</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>25,589,282</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$	<u>68,705</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$	<u>67,705</u>
3. Increase in average teacher salary from the prior year	\$	<u>1,000</u>
4. Percentage increase		<u>1%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$	<u>65,305</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>5%</u>

DISTRICT CONTACT INFORMATION

- Superintendent
- Executive Assistant to Superintendent
- Chief Financial Officer
- Business Manager 1
- Business Manager 2
- Business Consultant
- School District Employee Report (SDER) Coordinator
- SPED Data Reporting Coordinator
- AzEDS/ADM Data Coordinator
- Transportation Data Reporting Coordinator
- CTE Coordinator
- Poverty Coordinator
- Assessments Coordinator
- Curriculum Coordinator
- 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
Dr.	CHRISOPHER	BONN	cbonn@busd40.org	520-719-1200	
	RUBEN	DIAZ	rdiaz@busd40.org	520-719-1200	
	Christina	Ravago	cravago@busd40.org	520-719-1200	
	Christina	Ravago	cravago@busd40.org	520-719-1200	
	Eugene	Park	eugene.park@hm.cpa	602-277-9449	
	DAROLYN	MEASE	dmease@busd40.org	520-719-1200	
	DEEDRICK	MARTINEZ	dmartinez@busd40.org	520-719-1200	
	BEN	SABALA	bsabala@busd40.org	520-719-1200	
	KEVIN	RAMIREZ	kramirez@busd40.org	520-719-1200	
	WALT	WESCH	wwesch@busd40.org	520-719-1200	
	AGGIE	HART	ahart@busd40.org	520-719-1200	
	AARON	BATES	abates@busd40.org	520-719-1200	
	JUAN	BUENDIA	jbuendia@busd40.org	520-719-1200	
	ELLAMAE	GREASEWOOD	egreasewood@busd40.org	520-719-1200	
	SYLVIA	HENDRICKS	shendricks@busd40.org	520-719-1200	
	ANNAMARIE	STEVENS	astevens@busd40.org	520-719-1200	
	KATHLEEN	VANCE	kvance@busd40.org	520-719-1200	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

InfiniteCampus (InfiniteCampus)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.busd40.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 2021	Budget FY 2022	
100 Regular Education											
1000 Instruction	1.	43.70	40.00	1,935,035	561,160	70,000	22,625	0	2,618,678	2,588,820	-1.1%
2000 Support Services											
2100 Students	2.	5.25	3.75	164,150	52,528	0	1,810	0	223,866	218,488	-2.4%
2200 Instructional Staff	3.	0.00	0.00	0	0	45,000	0	7,200	280,050	52,200	-81.4%
2300 General Administration	4.	1.50	2.50	206,566	74,542	75,000	2,500	10,000	303,671	368,608	21.4%
2400 School Administration	5.	10.00	10.25	651,346	192,377	0	10,330	2,000	837,722	856,053	2.2%
2500 Central Services	6.	9.10	10.10	601,430	188,035	50,000	6,000	10,000	782,393	855,465	9.3%
2600 Operation & Maintenance of Plant	7.	35.50	37.00	1,088,009	376,154	623,410	159,434	0	2,340,381	2,247,007	-4.0%
2900 Other	8.	0.00				300,000			27,816	300,000	978.5%
3000 Operation of Noninstructional Services	9.	0.50	0.50	39,705	15,294				28,923	54,999	90.2%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	16,500	3,300				12,000	19,800	65.0%
620 School-Sponsored Athletics	11.	0.00	0.00	75,500	15,100				0	90,600	--
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	105.55	104.10	4,778,241	1,478,490	1,163,410	202,699	29,200	7,455,500	7,652,040	2.6%
200 and 300 Special Education											
1000 Instruction	15.	18.00	18.00	804,232	199,811				961,576	1,004,043	4.4%
2000 Support Services											
2100 Students	16.	0.00							0	0	0.0%
2200 Instructional Staff	17.	0.00	0.50	15,921	4,776				6,989	20,697	196.1%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							10,900	0	-100.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	18.00	18.50	820,153	204,587	0	0	0	979,465	1,024,740	4.6%
400 Pupil Transportation	25.	2.00							0	0	0.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							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	0.0%
550 K-3 Reading Program	29.	0.80	0.80	38,940	10,903				48,243	49,843	3.3%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	126.35	123.40	5,637,334	1,693,980	1,163,410	202,699	29,200	8,483,208	8,726,623	2.9%

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	859,276	859,276	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)	120,189	165,464	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)	979,465	1,024,740	9.
10. IEP required pupil transportation costs coded within Program 400		0	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 12
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	97.50	105.00
Number of FTE - Certified Purchased Services Personnel		2.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	31650
All Funds - Federal	6330	4,200

FY 2022 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) \$ 41,556
 (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)

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 2021	Budget FY 2022	
1000 Instruction	1.	917,398	216,937					753,100	1,134,335	50.6%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
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.	917,398	216,937	0	0	0	0	753,100	1,134,335	50.6%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	729,736
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	450,812
Unexpended Budget Balance (line 8 minus 9)	12.	278,924
Interest Earned in the Classroom Site Fund in FY 2021	13.	960
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14. \$	855,907
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15. \$	(1,456)
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16. \$	1,134,335

(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	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.							0	0	0.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.							0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.							0	0	0.0%
2600 Operation & Maintenance of Plant	5.							0	0	0.0%
2700 Student Transportation	6.							0	0	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	0	0	0	0	0	0	0	0.0%

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	_____
6642 Textbooks	_____
6643 Instructional Aids	_____
673X Furniture and Equipment	_____
673X Vehicles	_____
673X Tech Hardware & Software	_____

(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.	0	0	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	0		0		0		0	
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	0	0	0		0		0	
673X Vehicles	8.	0	0	0		0		0	
673X Technology Hardware & Software	9.	0	0	0		0		0	
6831, 6832 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0	
Total (lines 2-11)	12.	0	0	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	
New Construction	14.	0		0		0		0	
Other	15.	0		0		0		0	
Total (lines 13-15, must equal line 12)	16.	0	0	0	0	0	0	0	0

(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 2022

SPECIAL PROJECTS

FEDERAL PROJECTS

	FTE	TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	20.30	20.80
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00	0.00
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00	0.00
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00
6. 200 ESEA Title VII - Indian Education	6000	4.00	4.00
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00
8. 220 IDEA Part B	6000	5.20	4.45
9. 230 Johnson-O'Malley	6000	0.00	0.00
10. 240 Workforce Investment Act	6000	0.00	0.00
11. 250 AEA - Adult Education	6000	0.00	0.00
12. 260-270 Vocational Education - Basic Grants	6000	1.00	1.00
13. 280 ESEA Title X - Homeless Education	6000	0.00	0.00
14. 290 Medicaid Reimbursement	6000	0.00	0.00
15. 374 E-Rate	6000	0.00	0.00
16. 378 Impact Aid	6000	58.80	65.10
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00
18. Total Federal Project Funds (lines 1-17)		89.30	95.35

STATE PROJECTS

19. 400 Vocational Education	6000	0.00	0.00
20. 410 Early Childhood Block Grant	6000	0.00	0.00
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00
22. 425 Adult Basic Education	6000	0.00	0.00
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0.00
24. 435 Academic Contests	6000	0.00	0.00
25. 450 Gifted Education	6000	0.00	0.00
26. 456 College Credit Exam Incentives	6000	0.00	0.00
27. 457 Results-based Funding	6000	0.00	0.00
28. 460 Environmental Special Plate	6000	0.00	0.00
29. 465-499 Other State Projects	6000	0.00	1.00
30. Total State Project Funds (lines 19-29)		0.00	1.00
31. Total Special Projects (lines 18 and 30)		89.30	96.35

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	55,000	55,000
2. Class Size Reduction	0	0
3. Dropout Prevention Programs (M&O purposes)	0	0
4. Instructional Improvement Programs (M&O purposes)	15,000	35,000
5. Total Instructional Improvement Fund (lines 1-4)	70,000	90,000

OTHER FUNDS

1. 050 County, City, and Town Grants	6000	0	0
2. 071 English Language Learner (1)	6000	0	0
3. 072 Compensatory Instruction (1)	6000	0	0
4. 500 School Plant (2)	6000	250,000	16,000
5. 510 Food Service	6000	880,650	1,400,000
6. 515 Civic Center	6000	100,000	57,000
7. 520 Community School	6000	10,000	0
8. 525 Auxiliary Operations	6000	100,000	52,000
9. 526 Extracurricular Activities Fees Tax Credit	6000	100,000	130,000
10. 530 Gifts and Donations	6000	200,000	222,000
11. 535 Career & Technical Education Projects	6000	500	400
12. 540 Fingerprint	6000	200	200
13. 545 School Opening	6000	0	0
14. 550 Insurance Proceeds	6000	60,000	8,000
15. 555 Textbooks	6000	500	7,500
16. 565 Litigation Recovery	6000	50,000	200
17. 570 Indirect Costs	6000	500,000	500,000
18. 575 Unemployment Insurance	6000	0	0
19. 580 Teacherage	6000	160,000	161,000
20. 585 Insurance Refund	6000	0	0
21. 590 Grants and Gifts to Teachers	6000	0	0
22. 595 Advertisement	6000	0	0
23. 596 Career Technical Education	6000	47,612	42,000
24. 597 Arizona Industry Credentials Incentive	6000	0	0
25. 639 Impact Aid Revenue Bond Building	6000	0	0
26. 650 Gifts and Donations-Capital	6000	0	0
27. 660 Condemnation	6000	0	0
28. 665 Energy and Water Savings	6000	0	0
29. 686 Emergency Deficiencies Correction	6000	25,000	204,000
30. 691 Building Renewal Grant	6000	0	0
31. 700 Debt Service	6000	0	0
32. 720 Impact Aid Revenue Bond Debt Service	6000	0	0
33. 850 Student Activities	6000	50,000	58,000
34. Other	6000	1,500,000	1,610,000

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	6000	0	0
2. 955 Intergovernmental Agreements	6000	45,000	332,000
3. 9__ OPEB	6000	0	0
4. 9__	6000	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 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 8,032,010	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 469,255	
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 469,255	0
*3. FY 2022 Revenue Anticipation (A.R.S. §§15-911 and 15-912) and 15-914 for a Small School Adjustment, line 6 and 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) 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)	158,164	
(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 2020 (A.R.S. §15-910.N)		
(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2021 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)	67,194	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		
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 A.11)	\$ 8,726,623	\$ 0

* 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 2022 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$	<u>0</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>0</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$	<u>0</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$	<u>0</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>0</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>0</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>0</u>
8. Interest Earned in Fund 610 in FY 2021	\$	<u>0</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2022 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	<u>0</u>
	\$	<u>0</u>
(b) ADM/Transportation Audit Adjustment	\$	<u>0</u>
(c) Other:	\$	<u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>0</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u>0</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 2021	Budget FY 2022	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100240000
VERSION Revised #2

I certify that the Budget of Baboquivari USD # 40 District, Pima County for fiscal year 2022 was officially revised by the Governing Board on May 10, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting Christina Ravago at the District Office, telephone 520-719-1200 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year
2020.ADM	2021.ADM	2022.ADM	
967,953	910,789	968,008	
2. Tax Rates:		Prior FY	Est. Budget FY
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		0.0000	0.0000
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000
3. Budgeted Expenditures and Budget Limits:			
Maintenance & Operation Fund	Budgeted Expenditures	Budget Limit	
Classroom Site Fund	8,726,623	8,726,623	
Unrestricted Capital Outlay Fund	1,134,335	1,134,335	
	0	0	
Comments on average salary calculation (Optional):			
4. Average Teacher Salaries (A.R.S. §15-903.E)			
1. Average salary of all teachers employed in FY 2022 (budget year)			68,705
2. Average salary of all teachers employed in FY 2021 (prior year)			67,705
3. Increase in average teacher salary from the prior year			1,000
4. Percentage increase			1%
5. Average salary of all teachers employed in FY 2018			65,305
6. Total percentage increase in average teacher salary since FY 2018			5%

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	2,546,428	2,496,195	72,250	92,625	2,618,678	2,588,820	-1.1%
2000 Support Services							
2100 Students	221,166	216,678	2,700	1,810	223,866	218,488	-2.4%
2200 Instructional Staff	264,600	0	15,450	52,200	280,050	52,200	-81.4%
2300, 2400, 2500 Administration	1,643,552	1,914,296	280,234	165,830	1,923,786	2,080,126	8.1%
2600 Oper./Maint. of Plant	1,061,000	1,464,163	1,279,381	782,844	2,340,381	2,247,007	-4.0%
2900 Other	27,816	0	0	300,000	27,816	300,000	978.5%
3000 Oper. of Noninstructional Services	28,923	54,999	0	0	28,923	54,999	90.2%
610 School-Sponsored Curric. Activities	12,000	19,800	0	0	12,000	19,800	65.0%
620 School-Sponsored Athletics	0	90,600	0	0	0	90,600	--
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	5,805,485	6,256,731	1,650,015	1,395,309	7,455,500	7,652,040	2.6%
200 and 300 Special Education							
1000 Instruction	961,576	1,004,043	0	0	961,576	1,004,043	4.4%
2000 Support Services	0	0	0	0	0	0	0.0%
2100 Students	6,989	20,697	0	0	6,989	20,697	196.1%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	10,900	0	10,900	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	968,565	1,024,740	10,900	0	979,465	1,024,740	4.6%
400 Pupil Transportation	0	0	0	0	0	0	0.0%
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	48,243	49,843	0	0	48,243	49,843	3.3%
TOTAL EXPENDITURES	6,822,293	7,331,314	1,660,915	1,395,309	8,483,208	8,726,623	2.9%

Fund	TOTAL EXPENDITURES BY FUND			% Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY	Budgeted Expenditures		
Maintenance & Operation	8,483,208	8,726,623	243,415	2.9%	2.9%
Instructional Improvement	70,000	90,000	20,000	28.6%	28.6%
English Language Learner	0	0	0	0.0%	0.0%
Compensatory Instruction	0	0	0	0.0%	0.0%
Classroom Site	753,100	1,134,335	381,235	50.6%	50.6%
Federal Projects	16,736,750	29,074,560	12,337,810	73.7%	73.7%
State Projects	324,503	172,513	(151,990)	-46.8%	-46.8%
Unrestricted Capital Outlay	0	0	0	0.0%	0.0%
New School Facilities	0	0	0	0.0%	0.0%
Adjacent Ways	0	0	0	0.0%	0.0%
Debt Service	0	0	0	0.0%	0.0%
School Plant Fund	250,000	16,000	(234,000)	-93.6%	-93.6%
Auxiliary Operations	100,000	52,000	(48,000)	-48.0%	-48.0%
Bond Building	0	0	0	0.0%	0.0%
Food Service	880,650	1,400,000	519,350	59.0%	59.0%
Other	2,848,812	3,332,300	483,488	17.0%	17.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE

Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	859,276	859,276
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	120,189	165,464
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	979,465	1,024,740

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services		Employee FTE	Total FTE	Staff-Pupil Ratio
	Personnel FTE	FTE			
Certified --					
Superintendent, Principals, Other Administrators			10	10	1 to 96.8
Teachers	2	86	88	90	1 to 10.8
Other	2	7	9	11	1 to 88.0
Subtotal	4	103	107	111	1 to 8.7
Classified --					
Managers, Supervisors, Directors			8	8	1 to 121.0
Teachers Aides			23	23	1 to 42.1
Other			97	97	1 to 10.0
Subtotal	0	128	128	128	1 to 7.6
TOTAL	4	235	235	239	1 to 4.1
Special Education --					
Teacher			14	14	1 to 12.0
Staff			24	24	1 to 5.0

FY 2022 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

- 1. FY 2022 Truth in Taxation Base Limit (from FY 2021 TNT work sheet, line 3 + line 11) \$ 38,647
- 2. Deduction for discontinued programs No budget on lines 4-
- 3. Adjusted FY 2022 TNT Base Limit 7 below. Click here for

Instructions

Primary Property Tax Rate
Related to Budgeted
Expenditures

- 4. Desegregation (no longer a primary levy, must be zero) \$ 0
- 5. Dropout Prevention (from page 1, line 27) 0
- 6. Joint Career and Technical Education and Vocational Education Center 0
- 7. Small School Adjustment (from page 7, line 4, columns A and B) 0

Adjustments for FY 2021 Expenditures

- 8. Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center

- a. FY 2021 Total Actual Expenditures for programs above \$
- b. Sum of FY 2021 original budget amounts for programs above (from FY 2021 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 2021 final budget for Small School Adjustment \$
- b. FY 2021 original budget for Small School Adjustment (from FY 2021 TNT work sheet, line 7) \$ 0
- c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)

- 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 2022 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) \$ 0
- 13. Amount to be Levied in FY 2022 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1) \$

Calculations for Truth in Taxation Notice

- A. Sum of lines 11, 12, and 13 \$ 0
- B.1. Current Assessed Value \$
- B.2. (Line 3 divided by line B.1) x \$10,000 (2) \$
- C.1. Sum of lines 3, 11, 12, and 13 \$ 38,647
- C.2. (Line C.1 divided by line B.1) x \$10,000 (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.