



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 14, 2023, July 12, 2023, December 13, 2023)

SIGNED \_\_\_\_\_ 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 December 14, 2023. Type the Date as MM/DD/YYYY

Superintendent Signature: Dr. Scott Spurgeon
Business Manager Signature: Cathey Mayes

District Contact Employee: Cathey Mayes

Telephone: 623.738.0022 Email: Cathey.Mayes@west-mec.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2023 and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL)

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

Table comparing tax rates for Prior FY 2023 and Est. Budget FY 2024 across various categories like Primary Tax Rate, Secondary Tax Rates, M&O Override, etc.

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

Table showing Budgeted Expenditures and Budget Limit for 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 showing Average salary of all teachers employed in FY 2024 (budget year), FY 2023 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

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

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Scott	Spurgeon	<a href="mailto:scott.spurgeon@west-mec.org">scott.spurgeon@west-mec.org</a>	623-738-0000	
Executive Assistant to Superintendent		Luisa	Brown	<a href="mailto:luisa.brown@west-mec.org">luisa.brown@west-mec.org</a>	623-738-0000	
Chief Financial Officer		Cathey	Mayes	<a href="mailto:cathey.mayes@west-mec.org">cathey.mayes@west-mec.org</a>	623-738-0055	
Business Manager 1		Cathey	Mayes	<a href="mailto:cathey.mayes@west-mec.org">cathey.mayes@west-mec.org</a>	623-738-0012	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Cathey	Mayes	<a href="mailto:cathey.mayes@west-mec.org">cathey.mayes@west-mec.org</a>	623-738-0055	
SPED Data Reporting Coordinator		Shelly	Thome	<a href="mailto:shelly.thome@west-mec.org">shelly.thome@west-mec.org</a>	623-738-0026	
AzEDS/ADM Data Coordinator		Naomi	Amaya	<a href="mailto:naomi.amaya@west-mec.org">naomi.amaya@west-mec.org</a>	623-738-0058	
Transportation Data Reporting Coordinator		N/a	N/a	<a href="mailto:cathey.mayes@west-mec.org">cathey.mayes@west-mec.org</a>		
CTE Coordinator		Stephen	Weltsch	<a href="mailto:stephen.weltsch@west-mec.org">stephen.weltsch@west-mec.org</a>	623-738-0007	
Poverty Coordinator						
Assessments Coordinator		Stephen	Weltsch	<a href="mailto:stephen.weltsch@west-mec.org">stephen.weltsch@west-mec.org</a>	623-738-0007	
Curriculum Coordinator		Stephen	Weltsch	<a href="mailto:stephen.weltsch@west-mec.org">stephen.weltsch@west-mec.org</a>	623-738-0007	
Information Technology (IT) Director		George	Gerardo	<a href="mailto:george.gerardo@west-mec.org">george.gerardo@west-mec.org</a>	623-738-0021	
Bookstore Manager						
Governing Board Member		Juan	Ramirez	<a href="mailto:juan.ramirez@west-mec.org">juan.ramirez@west-mec.org</a>	623-738-0000	
Governing Board Member	Dr.	Peter	Pingerelli	<a href="mailto:peter.pingerelli@west-mec.org">peter.pingerelli@west-mec.org</a>	623-738-0000	
Governing Board Member		Barbara	Wyllie	<a href="mailto:barbara.wyllie@west-mec.org">barbara.wyllie@west-mec.org</a>	623-738-0000	
Governing Board Member		James	Migliorino	<a href="mailto:james.migliorino@west-mec.org">james.migliorino@west-mec.org</a>	623-738-0000	
Governing Board Member		Frank	Straka	<a href="mailto:frank.straka@west-mec.org">frank.straka@west-mec.org</a>	623-738-0000	
Governing Board Member		Robert	Garcia	<a href="mailto:robert.garcia@west-mec.org">robert.garcia@west-mec.org</a>	623-738-0000	
Governing Board Member		Linda	Busam	<a href="mailto:linda.busam@west-mec.org">linda.busam@west-mec.org</a>	623-738-0000	
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

FOCUS School Software LLC

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

FOCUS

District's website home page address

[www.west-mec.edu](http://www.west-mec.edu)

**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						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%
2900 Other	8.	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00						0	0	0.0%
620 School-Sponsored Athletics	11.	0.00						0	0	0.0%
630 Other Instructional Programs	12.	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	71,400	5,200	0	20,000		72,900	96,600	32.5%
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	71,400	5,200	0	20,000	0	72,900	96,600	32.5%
200 and 300 Special Education										
1000 Instruction	15.	0.00	4,523,390	1,500,000	455,250	1,202,887	22,401,355	22,796,147	30,082,882	32.0%
2000 Support Services										
2100 Students	16.	0.00	1,332,516	560,000	0	0	39,100	1,900,593	1,931,616	1.6%
2200 Instructional Staff	17.	0.00	1,885,667	750,000	436,473	60,200	450,466	3,430,230	3,582,806	4.4%
2300 General Administration	18.	0.00	800,000	300,000	167,800	4,000	56,750	1,512,999	1,328,550	-12.2%
2400 School Administration	19.	0.00	1,236,009	510,000	9,000	84,000	21,350	1,801,564	1,860,359	3.3%
2500 Central Services	20.	0.00	1,205,808	765,000	1,374,027	52,600	7,751,421	6,359,630	11,148,856	75.3%
2600 Operation & Maintenance of Plant	21.	0.00	567,536	255,000	2,212,799	774,125	17,500	4,981,446	3,826,960	-23.2%
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.	0.00	11,550,926	4,640,000	4,655,349	2,177,812	30,737,942	42,782,609	53,762,029	25.7%
400 Pupil Transportation	25.	0.00	0	0	0	0	78,000	109,550	78,000	-28.8%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	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	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00						0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	11,622,326	4,645,200	4,655,349	2,197,812	30,815,942	42,965,059	53,936,629	25.5%

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	0		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)	42,782,609	53,762,029	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	42,782,609	53,762,029	9.
10. IEP required pupil transportation costs coded within Program 400	109,550	0	10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0  
 Staff-Pupil 1 to 0

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	113.00	58.14
Number of FTE - Certified Purchased Services Personnel		1.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>30300</u>
All Funds - Federal	<i>6330</i>	<u>4,610</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) \$ -  
 (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.	20,931,998	11,271,076	0	0	0	0	30,875,309	32,203,074	4.3%
2100 Support Services - Students	2.							2,291	0	-100.0%
2200 Support Services - Instructional Staff	3.							12,841	0	-100.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							3,693	0	-100.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	20,931,998	11,271,076	0	0	0	0	30,894,134	32,203,074	4.2%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	30,894,134
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	166830
Unexpended Budget Balance (line 10 minus 11)	12.	30,727,304
Interest Earned in the Classroom Site Fund in FY 2023	13.	42942
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	1432828
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	32203074

(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		1,590,897		1,484,458				10,423,897	3,075,355	-70.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff		100,000		327,000				214,002	427,000	99.5%
2300, 2400, 2500, 2900 Administration				1,666,774			48,948,277	37,926,464	50,615,051	33.5%
2600 Operation & Maintenance of Plant	5,915			507,025				624,575	512,940	-17.9%
2700 Student Transportation								0	0	0.0%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction	316,338							9,511,586	316,338	-96.7%
5000 Debt Service								0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>322,253</b>	<b>1,690,897</b>	<b>0</b>	<b>3,985,257</b>	<b>0</b>	<b>0</b>	<b>48,948,277</b>	<b>58,700,524</b>	<b>54,946,684</b>	<b>-6.4%</b>

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	553,552
6643 Instructional Aids	1,426,872
673X Furniture and Equipment	710,289
673X Vehicles	1,000
673X Tech Hardware & Software	905,361

(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.	58,700,524	56,946,684	54,198,228	51,664,188	0		0	
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	4,291,036		32,098,150	51,664,188	0		0	
6710 Land and Improvements	5.	5,000,000		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	710,289	710,289	3,801,500		0		0	
673X Vehicles	8.	1,000	1,000	0		0		0	
673X Technology Hardware & Software	9.	905,361	905,361	17,913,078		0		0	
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		1,000		0		0	
Total (lines 2-11)	12.	10,907,686	1,616,650	53,813,728	51,664,188	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	4,162,136	316,338	0	223,996			0	
New Construction	14.	0		32,080,650		0		0	
Other	15.	6,745,550	1,300,312	21,733,078	51,440,192	0		0	
Total (lines 13-15, must equal line 12)	16.	10,907,686	1,616,650	53,813,728	51,664,188	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 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		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		912,874	
0.00		0	
0.00		0	
0.00		249,577	194,168
0.00		0	
0.00		1,819,354	
0.00	0.00	2,981,805	194,168
0.00		277,778	1,275,068
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	2,150,000
0.00	0.00	277,778	3,425,068
0.00	0.00	3,259,583	3,619,236

Prior FY	Budget FY
10,000	513,838
0	
0	
0	
10,000	513,838

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
104,200	2,183,138
0	
0	618,791
1,791,700	1,654,190
1,917,148	1,616,868
76,934	80,881
448,320	451,496
136,069	193,332
0	
0	
0	105,003
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
980,166	0
0	
0	
0	
0	
0	
17,266,531	19,502,755
0	
0	104,523
0	

0	
232,395	458,559
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.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 42,935,372	\$ 42,935,372	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 5,135,084		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 5,135,084	2,000,000	3,135,084
*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		0	
(b) Unrestricted Capital Outlay			
(c) Special Program		0	
*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)		0	
*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		0	
(b) Other Arizona Districts		0	
(c) Out-of-State Districts and Other Governments		0	
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	
*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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		8,749,381	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	
(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)		0	
* (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)		113,876	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		138,000	
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)		\$ 53,936,629	
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)			\$ 3,135,084

\* 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>58,700,524</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>58,700,524</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>58,700,524</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>58,700,524</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>7,135,810</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>51,564,714</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>246,886</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 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>3,135,084</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>54,946,684</u></u>

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

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 070802000  
VERSION Revised #1

I certify that the Budget of WEST-MEC District, Maricopa County for fiscal year 2024 was officially revised by the Governing Board on, December 13, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Cathey Mayes at the District Office, telephone 623-738-0022 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>2023 ADM</b>	<b>2024 ADM</b>				
Attending	7,815.4841	6,548.8467	6,548.8467	6,519.8827			1. Average salary of all teachers employed in FY 2024 (budget year) 75,792	
							2. Average salary of all teachers employed in FY 2023 (prior year) 69,439	
							3. Increase in average teacher salary from the prior year 6,353	
							4. Percentage increase 9%	
<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)			0.0500	0.0500				
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			0.1038	0.1038				
<b>3. Budgeted Expenditures and Budget Limits</b>			<b>Budgeted Expenditures</b>		<b>Budget Limit</b>			
Maintenance & Operation Fund			53,936,629	53,936,629				
Classroom Site Fund			32,203,074	32,203,074				
Unrestricted Capital Outlay Fund			54,946,684	54,946,684				

	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	0	0	0	0	0	0	0.0%
<b>2000 Support Services</b>							
2100 Students	0	0	0	0	0	0	0.0%
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	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%
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	72,900	76,600	0	20,000	72,900	96,600	32.5%
Regular Education Subsection Subtotal	72,900	76,600	0	20,000	72,900	96,600	32.5%
<b>200 and 300 Special Education</b>							
1000 Instruction	5,847,772	6,023,390	16,948,375	24,059,492	22,796,147	30,082,882	32.0%
<b>2000 Support Services</b>							
2100 Students	1,794,140	1,892,516	106,453	39,100	1,900,593	1,931,616	1.6%
2200 Instructional Staff	2,526,029	2,635,667	904,201	947,139	3,430,230	3,582,806	4.4%
2300, 2400, 2500 Administration	4,538,075	4,816,817	5,136,118	9,520,948	9,674,193	14,337,765	48.2%
2600 Oper./Maint. of Plant	771,664	822,536	4,209,782	3,004,424	4,981,446	3,826,960	-23.2%
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	15,477,680	16,190,926	27,304,929	37,571,103	42,782,609	53,762,029	25.7%
400 Pupil Transportation	0	0	109,550	78,000	109,550	78,000	-28.8%
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	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	15,550,580	16,267,526	27,414,479	37,669,103	42,965,059	53,936,629	25.5%

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

CTD NUMBER 070802000  
 VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	42,965,059	53,936,629	10,971,570	25.5%
Instructional Improvement	10,000	513,838	503,838	5038.4%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	30,894,134	32,203,074	1,308,940	4.2%
Federal Projects	2,981,805	194,168	(2,787,637)	-93.5%
State Projects	277,778	3,425,068	3,147,290	1133.0%
Unrestricted Capital Outlay	58,700,524	54,946,684	(3,753,840)	-6.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	17,266,531	19,502,755	2,236,224	13.0%
School Plant Fund	104,200	2,183,138	2,078,938	1995.1%
Auxiliary Operations	1,917,148	1,616,868	(300,280)	-15.7%
Bond Building	54,198,228	51,664,188	(2,534,040)	-4.7%
Food Service	0	0	0	0.0%
Other	3,665,584	3,666,775	1,191	0.0%

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	0	0
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)	42,782,609	53,762,029
TOTAL	42,782,609	53,762,029

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio
	Personnel FTE			
Certified --				
Superintendent, Principals, Other Administrators		4	4	1 to 1,630.0
Teachers		65	65	1 to 100.3
Other		20	20	1 to 326.0
Subtotal	0	89	89	1 to 73.3
Classified --				
Managers, Supervisors, Directors		13	13	1 to 501.5
Teachers Aides			0	1 to
Other		90	90	1 to 72.4
Subtotal	0	103	103	1 to 63.3
TOTAL	0	192	192	1 to 34.0
Special Education --				
Teacher		0	0	1 to
Staff		0	0	1 to