



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed	<u>June 21, 2022</u>
Adopted	<u>July 13, 2022</u>
Revised	<u> </u>
	Date

_____	_____
_____	_____
_____	_____
_____	_____
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_____	_____
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SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 14, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Scott Spurgeon

Barbara Thompson

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Barbara Thompson

Telephone: 623-738-0012

Email: barbara.thompson@west-mec.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$	<u>51,187,694</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)			
Local	1000	\$	<u>9,171,953</u>
Intermediate	2000	\$	<u>0</u>
State	3000	\$	<u>45,994,578</u>
Federal	4000	\$	<u>1,102,339</u>
TOTAL		\$	<u>56,268,870</u>

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	<input type="text"/>	<input type="text"/>
Secondary Tax Rates:		
M&O Override	<input type="text"/>	<input type="text"/>
Special Program Override	<input type="text"/>	<input type="text"/>
Capital Override	<input type="text"/>	<input type="text"/>
Class A Bonds	<input type="text"/>	<input type="text"/>
Class B Bonds	<input type="text"/>	<input type="text"/>
CTED	<input type="text"/>	<input type="text"/>
Desegregation	<input type="text"/>	<input type="text"/>
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>39,487,840</u>	\$ <u>39,487,840</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>54,737,612</u>	\$ <u>54,737,612</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>1,102,339</u>	\$ <u>1,102,339</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>95,327,791</u>	\$ <u>95,327,791</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>69,439</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>67,416</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,023</u>
4. Percentage increase	<u>3%</u>

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Scott	Spurgeon	scott.spurgeon@west-mec.org	623-738-0022	
Executive Assistant to Superintendent		Jack	Erb	jack.erb@west-mec.org	623-738-0055	
Chief Financial Officer		Barbara	Thompson	barbara.thompson@west-mec.org	623-738-0012	
Business Manager 1		Barbara	Thompson	barbara.thompson@west-mec.org	623-738-0012	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Jack	Erb	jack.erb@west-mec.org	623-738-0055	
SPED Data Reporting Coordinator						
AzEDS/ADM Data Coordinator		Naomi	Amaya	naomi.amaya@west-mec.org	623-738-0058	
Transportation Data Reporting Coordinator						
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director		George	Gerardo	george.gerardo@west-mec.org	623-738-0021	
Bookstore Manager						
Governing Board Member		James	Kaltenbach	jkaltenbach@pusd11.net	623-738-0000	
Governing Board Member		Barbara	Wyllie	btwyllie7@gmail.com	623-738-0000	
Governing Board Member		Frank	Straka	frank.straka@west-mec.org	623-738-0000	
Governing Board Member		Jim	Migliorino	jmigliorino@cox.net	623-738-0000	
Governing Board Member		Peter	Pingerelli	peter.pingerelli@west-mec.org	623-738-0000	
Governing Board Member		Juan	Ramirez	juan.ramirez@west-mec.org	623-738-0000	
Governing Board Member						
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

District's website home page address

www.west-mec.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 2022	Budget FY 2023		
	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.	18.00						1,060,187	0	-100.0%	
Regular Education Subsection Subtotal (lines 1-13)	14.	18.00	0.00	0	0	0	0	1,060,187	0	-100.0%	
200 and 300 Special Education											
1000 Instruction	15.	75.00	78.50	4,295,090	1,503,282	409,006	1,832,092	15,550,097	18,867,007	23,589,567	25.0%
2000 Support Services											
2100 Students	16.	28.00	32.00	1,471,363	514,977	58,790	21,641	28,439	1,833,817	2,095,210	14.3%
2200 Instructional Staff	17.	25.00	25.00	1,551,873	543,156	239,742	28,124	289,800	2,803,498	2,652,695	-5.4%
2300 General Administration	18.	8.00	8.00	773,797	270,829	562,345	29,190	76,435	1,245,577	1,712,596	37.5%
2400 School Administration	19.	18.00	22.00	1,432,151	501,253	19,875	77,090	10,496	1,752,316	2,040,865	16.5%
2500 Central Services	20.	23.00	24.00	1,462,289	511,801	1,000,325	89,568	35,875	2,907,360	3,099,858	6.6%
2600 Operation & Maintenance of Plant	21.	12.00	12.00	449,010	157,154	2,647,705	863,592	12,550	3,060,731	4,130,011	34.9%
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.	189.00	201.50	11,435,573	4,002,452	4,937,788	2,941,297	16,003,692	32,470,306	39,320,802	21.1%
400 Pupil Transportation	25.	0.00						167,038	0	167,038	--
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.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	207.00	201.50	11,435,573	4,002,452	4,937,788	2,941,297	16,170,730	33,530,493	39,487,840	17.8%

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	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)	32,470,306	39,320,802	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	32,470,306	39,320,802	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 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	99.00	104.50
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	32850
All Funds - Federal	6330	

FY 2023 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component _____

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) _____
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	19,115,550	5,352,354	1,948,387				22,409,643	26,416,291	17.9%
2100 Support Services - Students	2.	2,535,435	709,921	488,748				6,806,074	3,734,104	-45.1%
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	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	21,650,985	6,062,275	2,437,135	0	0	0	29,215,717	30,150,395	3.2%

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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	29,215,717
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	486328
Unexpended Budget Balance (line 10 minus 11)	12.	28,729,389
Interest Earned in the Classroom Site Fund in FY 2022	13.	13380
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	1407626
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	30150395

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	9,326	2,213,052	1,359,300			6,300,106	7,139,130	9,881,784	38.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	15,000		89,500				196,550	104,500	-46.8%
2300, 2400, 2500, 2900 Administration	4.	26,650		941,200				2,867,276	967,850	-66.2%
2600 Operation & Maintenance of Plant	5.	5,875		8,095,545				107,425	8,101,420	7441.5%
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.			5,363,876			30,318,182	40,687,645	35,682,058	-12.3%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	56,851	2,213,052	15,849,421	0	0	36,618,288	50,998,026	54,737,612	7.3%

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	392,296
6643 Instructional Aids	1,820,756
673X Furniture and Equipment	1,002,271
673X Vehicles	157,000
673X Tech Hardware & Software	1,236,700

(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.	50,998,026	54,737,612	54,198,228	54,198,178	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.	5,067,161	6,558,245	0	30,000,000	0		0	
6710 Land and Improvements	5.	13,236,576	14,445,876	1,050,234		0		0	
6720 Buildings and Improvements	6.	5,900,123	4,387,697	26,182,725		0		0	
673X Furniture and Equipment	7.	841,700	1,002,271	0	3,775,500	0		0	
673X Vehicles	8.	135,000	157,000	0		0		0	
673X Technology Hardware & Software	9.	3,067,161	1,236,700	782,549	1,959,250	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		0		0		0	
Total (lines 2-11)	12.	28,247,721	27,787,789	28,015,508	35,734,750	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	5,067,161	6,959,285	0				0	
New Construction	14.	6,400,123	4,040,650	28,015,508	30,000,000	0		0	
Other	15.	16,780,437	16,787,854	0	5,734,750	0		0	
Total (lines 13-15, must equal line 12)	16.	28,247,721	27,787,789	28,015,508	35,734,750	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 2023 _____

**CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 50,054,268	\$ 39,442,556	\$ 10,611,712
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 5,112,263		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 5,112,263		5,112,263
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(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)		45,284	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 39,487,840	
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)			\$ 15,723,975

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

**CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ 50,998,026
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 50,998,026
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 50,998,026
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 50,998,026
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 12,116,185
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 38,881,841
8. Interest Earned in Fund 610 in FY 2022	\$ 131,796
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 15,723,975
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 54,737,612

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