



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 13, 2023, June 27, 2023, December 12, 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 13, 2023. Type the Date as MM/DD/YYYY

Superintendent Signature \_\_\_\_\_ Business Manager Signature \_\_\_\_\_

Jeremy Calles \_\_\_\_\_ Ken Hicks \_\_\_\_\_
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: \_\_\_\_\_ Ken Hicks \_\_\_\_\_

Telephone: 623-478-4003 Email: Kenneth.hicks@tuhsd.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2023 (\$99,847,560) and Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes) including Local, Intermediate, State, and Federal sources.

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

Table comparing Primary and Secondary Tax Rates for Prior FY 2023 and Est. Budget FY 2024, including M&O Override, Special Program Override, Capital Override, Class A/B Bonds, CTED, and Desegregation.

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) at \$80,797, FY 2023 (prior year) at \$73,543, and a 10% 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**

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
Mr.	Jeremy	Calles	<a href="mailto:Jeremy.Calles@tuhsd.org">Jeremy.Calles@tuhsd.org</a>	623-478-4010	
Mrs.	Lupita	Goodman	<a href="mailto:Lupita.Goodman@tuhsd.org">Lupita.Goodman@tuhsd.org</a>	623-478-4001	
Mr.	Ken	Hicks	<a href="mailto:kenneth.hicks@tohsd.org">kenneth.hicks@tohsd.org</a>	623-478-4003	
Mrs.	Joyce	Council	<a href="mailto:Joyce.Council@tuhsd.org">Joyce.Council@tuhsd.org</a>	623-478-4161	
Mrs.	Stacie	Almaraz	<a href="mailto:Stacie.Almaraz@tuhsd.org">Stacie.Almaraz@tuhsd.org</a>	623-478-4011	
Mrs.	Diane	Wray	<a href="mailto:Diane.Wray@tuhsd.org">Diane.Wray@tuhsd.org</a>	623-478-4058	
Mr.	Antonio	Aguirre	<a href="mailto:Antonio.Aguirre@tuhsd.org">Antonio.Aguirre@tuhsd.org</a>	623-478-4150	
Mr.	Bert	Herzog	<a href="mailto:Bert.Herzog@tuhsd.org">Bert.Herzog@tuhsd.org</a>	623-478-4111	
Mr.	Jorge	Moreno	<a href="mailto:jorge.moreno@tuhsd.org">jorge.moreno@tuhsd.org</a>	623-478-4062	
Ms.	Rosalva	Lagunas	<a href="mailto:Rosalva.Lagunas@tuhsd.org">Rosalva.Lagunas@tuhsd.org</a>	623-478-4054	
Mrs.	Mindy	Westover	<a href="mailto:Mindy.Westover@tuhsd.org">Mindy.Westover@tuhsd.org</a>	623-478-4022	
Mr.	Antonio	Aguirre	<a href="mailto:Antonio.Aguirre@tuhsd.org">Antonio.Aguirre@tuhsd.org</a>	623-478-4150	
Ms.	Melissa	Chancey	<a href="mailto:Melissa.Chancey@tuhsd.org">Melissa.Chancey@tuhsd.org</a>	623-478-4015	
Ms.	Elda	Luna-Najera	<a href="mailto:Elda.Luna-Najera@tuhsd.org">Elda.Luna-Najera@tuhsd.org</a>	623-478-4001	
Mr.	Devin	Del Palacio	<a href="mailto:Devin.DelPalacio@tuhsd.org">Devin.DelPalacio@tuhsd.org</a>	623-478-4001	
Dr.	Kino	Flores	<a href="mailto:Kino.Flores@tuhsd.org">Kino.Flores@tuhsd.org</a>	623-478-4001	
Mr.	Steven	Chapman	<a href="mailto:Steven.Chapman@tuhsd.org">Steven.Chapman@tuhsd.org</a>	623-478-4001	
Mr.	Freddie	Villalon	<a href="mailto:Freddie.Villalon@tuhsd.org">Freddie.Villalon@tuhsd.org</a>	623-478-4001	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System



Bookstore Cash Receipting System

District's website home page address

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.	476.45	476.45	98,686,502	22,149,992	402,534	696,497	311,787	109,607,995	122,247,312	11.5%
2000 Support Services											
2100 Students	2.	76.22	76.22	5,462,226	1,638,668	28,217	14,780	3,847	7,147,738	7,147,738	0.0%
2200 Instructional Staff	3.	39.62	39.62	3,432,092	1,029,628	40,574	36,603	16,500	4,555,397	4,555,397	0.0%
2300 General Administration	4.	6.00	6.00	1,186,121	355,836	637,585	17,490	52,250	2,249,282	2,249,282	0.0%
2400 School Administration	5.	60.44	60.44	5,660,300	1,698,090	33,421	27,369	3,779	7,422,959	7,422,959	0.0%
2500 Central Services	6.	41.00	41.00	4,259,358	1,277,807	660,230	432,955	50,190	6,680,540	6,680,540	0.0%
2600 Operation & Maintenance of Plant	7.	139.50	139.50	5,300,116	1,590,035	4,826,549	3,968,557	1,865	15,687,122	15,687,122	0.0%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	12.50	12.50	627,902	188,371	11,000	6,365	25,300	858,938	858,938	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	195,797	58,739	5,000	0	2,103	261,639	261,639	0.0%
620 School-Sponsored Athletics	11.	18.00	18.00	2,574,814	772,444	413,201	200,679	68,787	4,029,925	4,029,925	0.0%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	1.00	1.00	64,670	19,401	6,875	18,480	0	109,426	109,426	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	870.73	870.73	127,449,898	30,779,011	7,065,186	5,419,775	536,408	158,610,961	171,250,278	8.0%
200 and 300 Special Education											
1000 Instruction	15.	194.35	194.35	9,846,066	2,653,820	2,499,111	64,673	5,775	15,069,445	15,069,445	0.0%
2000 Support Services											
2100 Students	16.	38.00	38.00	1,331,824	399,547	1,141,203	38,900	525	2,911,999	2,911,999	0.0%
2200 Instructional Staff	17.	7.00	7.00	433,005	129,902	16,530	5,250	0	584,687	584,687	0.0%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	1,843	553	0	0	0	2,396	2,396	0.0%
2500 Central Services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	239.35	239.35	11,612,738	3,183,822	3,656,844	108,823	6,300	18,568,527	18,568,527	0.0%
400 Pupil Transportation	25.	124.72	124.72	4,309,189	1,292,757				5,601,946	5,601,946	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.	3.70	3.70	182,000	36,566				218,566	218,566	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	0.00						0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,238.50	1,238.50	143,553,825	35,292,156	10,722,030	5,528,598	542,708	183,000,000	195,639,317	6.9%

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	17,526,996	17,526,996	1.
2. Gifted Education	72,719	72,719	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	756,714	756,714	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	212,098	212,098	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	18,568,527	18,568,527	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 10  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	720.00	730.00
Number of FTE - Certified Purchased Services Personnel		0.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	42500
All Funds - Federal	6330	<u>3,000</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) \$ 150,000  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**FUND 010 (CSF)**

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	20,422,279	5,000,000					19,954,003	25,422,279	27.4%
2100 Support Services - Students	2.	2,000,000	500,000					2,500,000	2,500,000	0.0%
2200 Support Services - Instructional Staff	3.	1,000,000	250,000					1,850,000	1,250,000	-32.4%
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 Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	23,422,279	5,750,000	0	0	0	0	24,304,003	29,172,279	20.0%

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.	24,304,003
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	9088829
Unexpended Budget Balance (line 10 minus 11)	12.	15,215,174
Interest Earned in the Classroom Site Fund in FY 2023	13.	260803
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	13696302
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	29172279

(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>	1.	2,500,000		11,601,799	950,000		800,000	11,000,000	15,851,799	44.1%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.	2,450,000		9,960,730				9,155,283	12,410,730	35.6%
1000 Instruction	2.	2,450,000		9,960,730				9,155,283	12,410,730	35.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	50,000		210,000			5,000	50,000	265,000	430.0%
2300, 2400, 2500, 2900 Administration	4.		700,000	1,000,000			800,000	2,533,914	2,500,000	-1.3%
2600 Operation & Maintenance of Plant	5.			50,000				50,000	50,000	0.0%
2700 Student Transportation	6.			5,000				5,000	5,000	0.0%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.			50,000				40,000	50,000	25.0%
5000 Debt Service	9.				1,500,000	30,000		121,086	1,530,000	1163.6%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	<b>0</b>	<b>2,500,000</b>	<b>700,000</b>	<b>11,275,730</b>	<b>1,500,000</b>	<b>30,000</b>	<b>11,955,283</b>	<b>16,810,730</b>	<b>40.6%</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)]

\$ 150,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>50,000</u>
6642 Textbooks	<u>2,450,000</u>
6643 Instructional Aids	<u>700,000</u>
673X Furniture and Equipment	<u>270,283</u>
673X Vehicles	<u>1,000,000</u>
673X Tech Hardware & Software	<u>8,500,000</u>

(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 \$ 1,500,000, and principal on bonds of \_\_\_\_\_.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on leases of \$ 30,000, 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.	11,955,283	16,810,730	70,000,000	45,000,000	0		6,892,414	6,691,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		58,000,000	33,000,000	0		4,892,414	4,691,000	4.
6710 Land and Improvements	5.	0		100,000	100,000	0		2,000,000	2,000,000	5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	50,000	270,283	7,000,000	7,000,000	0		0		7.
673X Vehicles	8.	250,000	1,000,000	1,000,000	1,000,000	0		0		8.
673X Technology Hardware & Software	9.	14,477,779	8,500,000	3,900,000	3,900,000	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	14,777,779	9,770,283	70,000,000	45,000,000	0	0	6,892,414	6,691,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	20,000,000	10,000,000			0		13.
New Construction	14.	0		50,000,000	35,000,000	0		6,892,414	6,691,000	14.
Other	15.	14,777,779	9,770,283	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,777,779	9,770,283	70,000,000	45,000,000	0	0	6,892,414	6,691,000	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

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

**STATE PROJECTS FTE & EXPENDITURES**

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

**INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)**

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
46.41	46.41	2,575,000	2,575,000
0.00	0.00	275,000	275,000
0.00	0.00	275,000	500,000
0.00	0.00	0	0
0.00	0.00	100,000	100,000
0.00	0.00	12,000	12,000
0.00	0.00	0	0
25.75	25.75	2,000,000	2,000,000
0.00	0.00	12,000	12,000
0.00	0.00	0	0
0.00	0.00	0	0
2.00	2.00	650,000	1,000,000
0.00	0.00	35,000	35,000
0.00	0.00	200,000	75,000
0.00	0.00	1,500,000	2,000,000
0.00	0.00	0	0
0.00	0.00	8,000,000	4,500,000
74.16	74.16	15,634,000	13,084,000
0.00	0.00	220,000	220,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	75,000	75,000
0.00	0.00	0	0
0.00	0.00	275,000	275,000
0.00	0.00	570,000	570,000
74.16	74.16	16,204,000	13,654,000

Prior FY	Budget FY
0	0
2,500,000	2,500,000
350,000	350,000
0	0
2,850,000	2,850,000

**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
25,000	25,000
0	0
0	0
1,500,000	2,000,000
6,500,000	6,500,000
1,000,000	1,000,000
55,000	55,000
1,000,000	1,000,000
500,000	500,000
2,500,000	1,500,000
10,000	10,000
15,000	15,000
0	0
913,766	1,000,000
64,009	75,000
148,174	175,000
1,400,000	1,400,000
0	0
0	0
0	0
5,000	5,000
500	500
5,700,000	7,100,000
0	20,000
0	0
2,000	2,000
0	0
150,000	336,278
0	0
2,800,000	500,000
23,554,575	24,000,000
0	0
800,000	800,000
5,000,000	5,000,000

0	0
5,000	5,000
0	0
38,000	38,000

(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)	\$ <u>97,542,201</u>	\$ <u>97,542,201</u>	\$ <u>0</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>9,339,761</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>9,339,761</u>	<u>4,000,000</u>	<u>5,339,761</u>
*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		<u>15,288,912</u>	
(b) Unrestricted Capital Outlay			<u>9,600,000</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (Do <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>73,570,903</u>	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>218,566</u>	
(d) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(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)		<u>1,003,747</u>	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		<u>4,014,988</u>	
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)		\$ <u><u>195,639,317</u></u>	
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)			\$ <u><u>14,939,761</u></u>

\* 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)	\$ 11,955,283
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ 11,955,283
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 11,955,283
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 11,955,283
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 10,317,974
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 1,637,309
8. Interest Earned in Fund 610 in FY 2023	\$ 233,660
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
_____	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other: _____	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 14,939,761
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 16,810,730

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

I certify that the Budget of Tolleson Union High School District, Maricopa County for fiscal year 2024 was officially revised by the Governing Board on, December 12, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Ken Hicks at the District Office, telephone 623-478-4003 during normal business hours.

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

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2022 ADM</b>	<b>2023 ADM</b>	<b>2024 ADM</b>	1. Average salary of all teachers employed in FY 2024 (budget year)	80,797
<b>Attending</b>	13,172.8447	13,607.1855	14,250.0000	2. Average salary of all teachers employed in FY 2023 (prior year)	73,543
				3. Increase in average teacher salary from the prior year	7,254
				4. Percentage increase	10%
<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)		1.7720	1.6735		
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.6421	1.3995		
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted</b>			
		<b>Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		195,639,317	195,639,317		
<b>Classroom Site Fund</b>		29,172,279	29,172,279		
<b>Unrestricted Capital Outlay Fund</b>		16,810,730	16,810,730		

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	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	108,197,177	120,836,494	1,410,818	1,410,818	109,607,995	122,247,312	11.5%
<b>2000 Support Services</b>							
<b>2100 Students</b>	7,100,894	7,100,894	46,844	46,844	7,147,738	7,147,738	0.0%
<b>2200 Instructional Staff</b>	4,461,720	4,461,720	93,677	93,677	4,555,397	4,555,397	0.0%
<b>2300, 2400, 2500 Administration</b>	14,437,512	14,437,512	1,915,269	1,915,269	16,352,781	16,352,781	0.0%
<b>2600 Oper./Maint. of Plant</b>	6,890,151	6,890,151	8,796,971	8,796,971	15,687,122	15,687,122	0.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	816,273	816,273	42,665	42,665	858,938	858,938	0.0%
<b>610 School-Sponsored Curric. Activities</b>	254,536	254,536	7,103	7,103	261,639	261,639	0.0%
<b>620 School-Sponsored Athletics</b>	3,347,258	3,347,258	682,667	682,667	4,029,925	4,029,925	0.0%
<b>630, 700, 800, 900 Other Programs</b>	84,071	84,071	25,355	25,355	109,426	109,426	0.0%
<b>Regular Education Subsection Subtotal</b>	145,589,592	158,228,909	13,021,369	13,021,369	158,610,961	171,250,278	8.0%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	12,499,886	12,499,886	2,569,559	2,569,559	15,069,445	15,069,445	0.0%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,731,371	1,731,371	1,180,628	1,180,628	2,911,999	2,911,999	0.0%
<b>2200 Instructional Staff</b>	562,907	562,907	21,780	21,780	584,687	584,687	0.0%
<b>2300, 2400, 2500 Administration</b>	2,396	2,396	0	0	2,396	2,396	0.0%
<b>2600 Oper./Maint. of Plant</b>	0	0	0	0	0	0	0.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	14,796,560	14,796,560	3,771,967	3,771,967	18,568,527	18,568,527	0.0%
<b>400 Pupil Transportation</b>	5,601,946	5,601,946	0	0	5,601,946	5,601,946	0.0%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>	218,566	218,566	0	0	218,566	218,566	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	166,206,664	178,845,981	16,793,336	16,793,336	183,000,000	195,639,317	6.9%

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

CTD NUMBER 070514000

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	183,000,000	195,639,317	12,639,317	6.9%
Instructional Improvement	2,850,000	2,850,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	24,304,003	29,172,279	4,868,276	20.0%
Federal Projects	15,634,000	13,084,000	(2,550,000)	-16.3%
State Projects	570,000	570,000	0	0.0%
Unrestricted Capital Outlay	11,955,283	16,810,730	4,855,447	40.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	6,892,414	6,691,000	(201,414)	-2.9%
Debt Service	23,554,575	24,000,000	445,425	1.9%
School Plant Fund	1,500,000	2,000,000	500,000	33.3%
Auxiliary Operations	1,000,000	1,000,000	0	0.0%
Bond Building	70,000,000	45,000,000	(25,000,000)	-35.7%
Food Service	6,500,000	6,500,000	0	0.0%
Other	21,131,449	19,561,778	(1,569,671)	-7.4%

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	17,526,996	17,526,996
Gifted Education	72,719	72,719
Remedial Education	0	0
ELL Incremental Costs	756,714	756,714
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	212,098	212,098
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	18,568,527	18,568,527

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio
	Personnel FTE			
Certified --				
Superintendent, Principals, Other Administrators		54	54	1 to 263.9
Teachers		681	681	1 to 20.9
Other		60	60	1 to 237.5
Subtotal	0	795	795	1 to 17.9
Classified --				
Managers, Supervisors, Directors		25	25	1 to 570.0
Teachers Aides		109	109	1 to 130.7
Other		506	506	1 to 28.2
Subtotal	0	640	640	1 to 22.3
TOTAL	0	1,435	1,435	1 to 9.9
Special Education --				
Teacher		92	92	1 to 10.0
Staff		90	90	1 to 10.0