



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 June 8, 2022
Adopted July 13, 2022
Revised
Date

Signature lines for Superintendent and Business Manager

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

Dawn Dee Hodge

Alyssa Garrett

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Alyssa Garrett

Telephone: 520-723-2221

Email: alyssa.garrett@coolidgeschools.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description, Amount. Includes Total Budgeted Revenues for Fiscal Year 2022 (\$35,000,000) and Estimated Revenues by Source for Fiscal Year 2023.

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

Table with 3 columns: Description, Prior FY 2022, Est. Budget FY 2023. Includes Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

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

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Includes 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 with 2 columns: Description, Amount. Includes Average salary of all teachers employed in FY 2023, Average salary of all teachers employed in FY 2022, Increase in average teacher salary, and Percentage increase (4%).

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mrs.	Dawn Dee	Hodge	dawn.hodge@coolidgeschools	520-723-2041	
Executive Assistant to Superintendent	Ms.	Renaee	Nelson	renaee.nelson@coolidgeschools	520-723-2040	
Chief Financial Officer	Mrs.	Alyssa	Garrett	alyssa.garrett@coolidgeschool	520-723-2221	
Business Manager 1				alyssa.garrett@coolidgeschools.org		
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Ben	Armstrong	ben.armstrong@coolidgescho	520-723-2094	
SPED Data Reporting Coordinator	Mrs.	Paulette	Sutulovich	paulette.sutulovich@coolidges	520-723-2097	
AzEDS/ADM Data Coordinator	Mrs.	Paulette	Sutulovich	paulette.sutulovich@coolidges	520-723-2097	
Transportation Data Reporting Coordinator	Mr.	Dan	McWilliams	daniel.mcwilliams@coolidges	520-251-0188	
CTE Coordinator	Miss	Andrea	Cardona	andrea.cardona@coolidgescho	520-723-2501	
Poverty Coordinator	Mrs.	Jessica	Miller	jessica.miller@coolidgeschool	520-723-2211	
Assessments Coordinator	Mrs.	Jessica	Miller	jessica.miller@coolidgeschool	520-723-2211	
Curriculum Coordinator	Mrs.	Melani	Edwards	melani.edwards@coolidgescho	520-723-2211	
Information Technology (IT) Director	Mrs.	Alyssa	Garrett	alyssa.garrett@coolidgeschool	520-723-2221	
Bookstore Manager						
Governing Board Member	Mr.	Michael	Flores II	michael.flores@coolidgescho	520-723-2040	
Governing Board Member	Mr.	Keith	Seaman	keith.seaman@coolidgeschool	520-723-2040	
Governing Board Member	Mrs.	Kris	Gillespie	kris.gillespie@coolidgeschool	520-723-2040	
Governing Board Member	Mrs.	Linda	Heath	linda.heath@coolidgeschools.c	520-723-2040	
Governing Board Member	Miss	Diana	Guerrero	diana.guerrero@coolidgescho	520-723-2040	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.coolidgeschools.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.	82.26	81.98	4,861,808	1,478,456	50,000	258,000	8,650	6,191,610	6,656,914	7.5%
2000 Support Services											
2100 Students	2.	12.00	11.00	442,974	158,946	4,470	19,250	6,667	618,526	632,307	2.2%
2200 Instructional Staff	3.	4.66	4.50	200,721	72,120	45,000	0	14,500	392,302	332,341	-15.3%
2300 General Administration	4.	2.00	2.00	153,660	60,982	222,000	7,000	23,500	516,614	467,142	-9.6%
2400 School Administration	5.	11.00	11.10	941,042	227,317	0	6,700	2,000	907,733	1,177,059	29.7%
2500 Central Services	6.	7.95	9.95	565,750	186,219	118,710	31,000	32,000	883,310	933,679	5.7%
2600 Operation & Maintenance of Plant	7.	28.50	28.00	1,074,423	403,691	766,234	1,015,450	0	2,845,786	3,259,798	14.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00					100,000		100,000	100,000	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00		34,500	6,555	1,500	15,000	0	61,959	57,555	-7.1%
620 School-Sponsored Athletics	11.	0.00		128,500	24,415	25,100	45,000	50,000	331,559	273,015	-17.7%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	148.37	148.53	8,403,378	2,618,701	1,233,014	1,497,400	137,317	12,849,399	13,889,810	8.1%
200 and 300 Special Education											
1000 Instruction	15.	31.19	38.26	1,349,551	442,556	283,830	25,150	870	1,961,585	2,101,957	7.2%
2000 Support Services											
2100 Students	16.	3.00	4.80	247,581	83,594	385,000	500	0	531,868	716,675	34.7%
2200 Instructional Staff	17.	2.13	2.00	122,490	39,423	500	0		152,811	162,413	6.3%
2300 General Administration	18.	0.00				1,000			1,000	1,000	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,000			1,800	1,000	-44.4%
2600 Operation & Maintenance of Plant	21.	0.00					215		1,100	215	-80.5%
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.	36.32	45.06	1,719,622	565,573	671,330	25,865	870	2,650,164	2,983,260	12.6%
400 Pupil Transportation	25.	22.00	18.00	524,569	236,614	139,000	253,050	8,700	1,114,409	1,161,933	4.3%
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.	3.00	3.00	38,936	23,176	0	75,000	0	46,796	137,112	193.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	209.69	214.59	10,686,505	3,444,064	2,043,344	1,851,315	146,887	16,660,768	18,172,115	9.1%

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	2,253,334	2,538,123	1.
2. Gifted Education	82,700	73,438	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)	314,130	371,699	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	2,650,164	2,983,260	9.
10. IEP required pupil transportation costs coded within Program 400	60,000	60,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
 Staff-Pupil 1 to 17

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	153.00	147.00
Number of FTE - Certified Purchased Services Personnel		3.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>45000</u>
All Funds - Federal	6330	<u></u>

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) \$ 100,000
 (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 2022	Budget FY 2023	
1000 Instruction	1.	1,569,452	400,000					1,379,142	1,969,452	42.8%
2100 Support Services - Students	2.	600,000	120,000					986,157	720,000	-27.0%
2200 Support Services - Instructional Staff	3.	200,000	50,000					0	250,000	--
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.	2,369,452	570,000	0	0	0	0	2,365,299	2,939,452	24.3%

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.	2,365,299
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,113,285
Unexpended Budget Balance (line 10 minus 11)	12.	1,252,014
Interest Earned in the Classroom Site Fund in FY 2022	13.	3106
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	\$ 1,684,332.00
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.	\$ 2,939,452.00

(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.		250,000	50,000				206,849	300,000	45.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		62,632	50,000				53,360	112,632	111.1%
2300, 2400, 2500, 2900 Administration	4.	150,000		50,000				119,000	200,000	68.1%
2600 Operation & Maintenance of Plant	5.			25,000				48,857	25,000	-48.8%
2700 Student Transportation	6.			15,000				7,400	15,000	102.7%
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.							217,092	0	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	150,000	312,632	190,000	0	0	0	652,558	652,632	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	62,632
6643 Instructional Aids	250,000
673X Furniture and Equipment	25,000
673X Vehicles	_____
673X Tech Hardware & Software	165,000

(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.	652,558	652,632	1,592,247	7,480,000	0		6,797	6,797	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		1,575,247	7,480,000	0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	154,905	25,000	0		0		6,797		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	133,561	165,000	0		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.	288,466	190,000	1,575,247	7,480,000	0	0	6,797	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		1,575,247	7,480,000			0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	288,466		0		0		6,797		15.
Total (lines 13-15, must equal line 12)	16.	288,466	Check line 12	1,575,247	7,480,000	0	0	6,797	0	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 2023 _____

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. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

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
19.94	20.00	1,976,519	1,500,000
1.50	1.00	188,358	150,000
0.50	0.50	143,822	75,000
0.00	0.00	0	
0.20	0.20	33,783	25,000
2.60	2.60	87,563	75,000
0.00	0.00	0	
8.36	8.00	530,441	450,000
0.00		0	
0.00		0	
0.00		0	
0.75	1.00	106,503	125,000
0.00		0	
0.20	0.20	400,000	400,000
0.00		240,000	250,000
0.00		580,000	580,000
0.50	15.00	16,736,500	14,500,000
34.55	48.50	21,023,489	18,130,000
0.20	0.20	19,249	15,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		2,346	2,346
0.00		0	
0.00		0	
0.00		0	
0.00		157,604	150,000
0.20	0.20	179,199	167,346
34.75	48.70	21,202,688	18,297,346

	Prior FY	Budget FY
1.	0	
2.	149,704	125,000
3.	0	
4.	0	
5.	149,704	125,000

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
1.	66,764	50,000
2.	0	0
3.	0	0
4.	751,121	750,000
5.	1,500,000	2,000,000
6.	141,000	141,000
7.	110,000	110,000
8.	100,000	100,000
9.	55,000	55,000
10.	80,000	80,000
11.	0	
12.	0	
13.	0	
14.	32,346	32,346
15.	3,230	3,230
16.	2,497	2,497
17.	100,000	100,000
18.	1,937	1,937
19.	0	
20.	19,604	19,604
21.	0	
22.	0	
23.	125,009	125,000
24.	0	
25.	0	
26.	0	
27.	0	
28.	180,061	180,000
29.	947	947
30.	100,000	100,000
31.	1,200,000	1,200,000
32.	100,000	100,000
33.	0	
34.	0	

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

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

Table with 4 columns: Description, Amount, A. Maintenance and Operation, B. Unrestricted Capital Outlay. Rows include items like FY 2023 Revenue Control Limit, District Additional Assistance (DAA), Tuition Revenue, and Budget Increase for various programs.

* 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)	\$ <u>652,558</u>
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 2022 Capital Expenditures (line 1 + 2)	\$ <u>652,558</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>652,558</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>652,558</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>600,000</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>52,558</u>
8. Interest Earned in Fund 610 in FY 2022	\$ _____
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)	\$ <u>600,074</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>652,632</u></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 2022	Budget FY 2023	
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 ADOPTED EXPENDITURE BUDGET

CTD NUMBER 110221000
VERSION Adopted

I certify that the Budget of COOLIDGE UNIFIED SCHOOL District, PINAL County for fiscal year 2023 was officially adopted by the Governing Board on, July 13, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting ALYSSA GARRETT at the District Office, telephone 520-723-2221 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)
	2021 ADM	2022 ADM	2023 ADM	
Attending	2,190.0000	2,190.0000	2,190.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2023 (budget year) 60,254
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		5.0200	4.4166	2. Average salary of all teachers employed in FY 2022 (prior year) 57,897
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.4500	1.4500	3. Increase in average teacher salary from the prior year 2,357
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase 4%
Maintenance & Operation Fund		18,172,115	18,172,115	Comments on average salary calculation (Optional):
Classroom Site Fund		2,939,452	2,939,452	
Unrestricted Capital Outlay Fund		652,632	652,632	

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	5,945,642	6,340,264	245,968	316,650	6,191,610	6,656,914	7.5%
2000 Support Services							
2100 Students	586,608	601,920	31,918	30,387	618,526	632,307	2.2%
2200 Instructional Staff	319,100	272,841	73,202	59,500	392,302	332,341	-15.3%
2300, 2400, 2500 Administration	1,742,026	2,134,970	565,630	442,910	2,307,656	2,577,880	11.7%
2600 Oper./Maint. of Plant	1,288,250	1,478,114	1,557,536	1,781,684	2,845,786	3,259,798	14.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	100,000	100,000	100,000	100,000	0.0%
610 School-Sponsored Cocurric. Activities	42,084	41,055	19,875	16,500	61,959	57,555	-7.1%
620 School-Sponsored Athletics	179,559	152,915	152,000	120,100	331,559	273,015	-17.7%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	10,103,269	11,022,079	2,746,129	2,867,731	12,849,398	13,889,810	8.1%
200 and 300 Special Education							
1000 Instruction	1,611,865	1,792,107	349,720	309,850	1,961,585	2,101,957	7.2%
2000 Support Services							
2100 Students	153,512	331,175	378,356	385,500	531,868	716,675	34.7%
2200 Instructional Staff	143,948	161,913	8,863	500	152,811	162,413	6.3%
2300, 2400, 2500 Administration	0	0	2,800	2,000	2,800	2,000	-28.6%
2600 Oper./Maint. of Plant	0	0	1,100	215	1,100	215	-80.5%
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	1,909,325	2,285,195	740,839	698,065	2,650,164	2,983,260	12.6%
400 Pupil Transportation	725,469	761,183	388,940	400,750	1,114,409	1,161,933	4.3%
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	46,796	62,112	0	75,000	46,796	137,112	193.0%
TOTAL EXPENDITURES	12,784,859	14,130,569	3,875,908	4,041,546	16,660,767	18,172,115	9.1%

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

CTD NUMBER 110221000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	16,660,768	18,172,115	1,511,347	9.1%
Instructional Improvement	149,704	125,000	(24,704)	-16.5%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,365,299	2,939,452	574,153	24.3%
Federal Projects	21,023,489	18,130,000	(2,893,489)	-13.8%
State Projects	179,199	167,346	(11,853)	-6.6%
Unrestricted Capital Outlay	652,558	652,632	74	0.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	6,797	6,797	0	0.0%
Debt Service	1,200,000	1,200,000	0	0.0%
School Plant Fund	751,121	750,000	(1,121)	-0.1%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	1,592,247	7,480,000	5,887,753	369.8%
Food Service	1,500,000	2,000,000	500,000	33.3%
Other	1,118,395	1,101,561	(16,834)	-1.5%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	2,253,334	2,538,123
Gifted Education	82,700	73,438
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)	314,130	371,699
TOTAL	2,650,164	2,983,260

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	1	14	15	1 to	146.0
Teachers	2	113	115	1 to	19.0
Other	0	7	7	1 to	312.9
Subtotal	3	134	137	1 to	16.0
Classified --					
Managers, Supervisors, Directors	0	7	7	1 to	312.9
Teachers Aides	0	15	15	1 to	146.0
Other	0	50	50	1 to	43.8
Subtotal	0	72	72	1 to	30.4
TOTAL	3	206	209	1 to	10.5
Special Education --					
Teacher		15	15	1 to	18.0
Staff		16	16	1 to	17.0

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u> </u>
3.	Adjusted FY 2023 TNT Base Limit	\$ <u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2023 Budgeted Expenditures

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

Adjustments for FY 2022 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2022 Total Actual Expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2022 final budget for Small School Adjustment	\$ <u> </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

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

DATA ENTRY SHEET

FY 2023 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2022, HB 2866, §5)	\$ 4,775.27
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2022, HB 2866, §9)	
0.5 mile or less OR more than 1.0 mile	\$ 2.83
More than 0.5 mile through 1.0 mile	\$ 2.32
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)	1.7133

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

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

	PSD	K-8	9-12	Total
1. Prior Years ADM (A.R.S. §§15-901 and 15-961)				
FY 2021 100th-Day ADM				2,190.0000
FY 2022 100th-Day ADM	7.5000	1,383.0000	800.0000	2,190.5000
2. Current Year ADM (A.R.S. §§15-943 and 15-808)				
FY 2023 Estimated Non-AOI Student Count	7.5000	1,360.0000	750.0000	2,117.5000
FY 2023 Estimated AOI Full-Time Student Count		23.0000	50.0000	73.0000
FY 2023 Estimated AOI Part-Time Student Count				0.0000
Total FY 2023 Estimated Student Count	7.5000	1,383.0000	800.0000	2,190.5000

STUDENT COUNT BY CATEGORY

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

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	530.3900			
8. K-3	530.3900			
9. ELL	112.4460			
10. HI	1.5200			
11. MD-R, A-R, and SID-R	5.5300			
12. MD-SC, A-SC, and SID-SC	20.2100			
13. MD-SSI	2.0000			
14. OI-R	0.0000			
15. OI-SC	0.6300			
16. P-SD	2.0000			
17. DD*, ED, MIID, SLD, SLI*, and OHI	263.2530			*School aged students only
18. ED-P	2.0090			
19. MOID	2.3900			
20. VI	0.0000			
21. G	61.0000			
22. Total Add-on Count (lines 7 through 21)	3,533.7680	0.0000	0.0000	
23. FRPL	2,000.0000			

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)

1. <input type="checkbox"/> <input type="checkbox"/> Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)	
2. <input type="checkbox"/> Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)	
3. Adjusted FY 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$43,000.00
6. FY 2021 actual federal audit expenditures from all funds	
7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$43,000.00

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

1. FY 2022 Approved Daily Route Miles	1,691.00
2. Number of Eligible Students Transported in FY 2022	59,253.50
3. FY 2022 Annual Expenditure for Bus Tokens	
4. FY 2022 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for Remote Instructional Time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	

ASSESSED PROPERTY VALUATIONS

4. 2022 Primary Net Assessed Valuation (AV)	\$133,785,087
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	\$41,285,000
7. 2022 Government Property Lease Excise Tax Assessed Valuation	

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$16,160,768.00
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	