



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

Proposed
Version

BY THE GOVERNING BOARD

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

Proposed June 22, 2023
Adopted
Revised
Date

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 June 23, 2023
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Dr. Perry Berry Jessica M. Johnston
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Jessica M. Johnston

Telephone: 480-987-5997 Email: jjohnston@qcusd.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Includes Total Budgeted Revenues for Fiscal Year 2023 (\$110,500,000) and Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes).

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

Table with 3 columns: Tax Category, Prior FY 2023, Est. Budget FY 2024. 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: Expenditure Category, Budgeted Expenditures, Budget Limit. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Salary Category, Amount. Includes Average salary of all teachers employed in FY 2024 (budget year), Average salary of all teachers employed in FY 2023 (prior year), Increase in average teacher salary from the prior year, and Percentage increase (2%).

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.	Perry	Berry	pberry@qcusd.org	480-987-5938	
Executive Assistant to Superintendent	Mrs.	Quincy	Nelson	qnelson@qcusd.org	480-987-5938	
Chief Financial Officer	Mrs.	Jessica	Johnston	jjohnston@qcusd.org	480-987-5997	
Business Manager 1	Mrs.	Amber	Bordes	abordes@qcusd.org	480-987-5997	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Irene	Gray	igray@qcusd.org	480-987-5934	
SPED Data Reporting Coordinator	Mr.	Steven	Ray	sray2@qcusd.org	480-987-7487	
AzEDS/ADM Data Coordinator	Mr.	Tom	Weber	tweber2@qcusd.org	480-987-5994	
Transportation Data Reporting Coordinator	Mr.	Kruze	Mingus	kmingus@qcusd.org	480-987-5982	
CTE Coordinator	Mr.	Casey	Eagleburger	ceagleburger@qcusd.org	480-987-7462	
Poverty Coordinator	Mrs.	Erika	Copeland	ecopeland@qcusd.org	480-987-7495	
Assessments Coordinator	Mrs.	Robin	Bayles	rbayles@qcusd.org	480-987-5985	
Curriculum Coordinator	Mrs.	Erika	Copeland	ecopeland@qcusd.org	480-987-7495	
Information Technology (IT) Director	Mr.	Christopher	Maddux	cmaddux@qcusd.org	480-987-6785	
Bookstore Manager	Mrs.	Andria	Johnson	ajohnson2@qcusd.org	480-987-5996	
Governing Board Member	Mrs.	Jennifer	Revolt	jrevolt@qcusd.org	480-987-5938	
Governing Board Member	Mrs.	Samantha	Davis	sdavis@qcusd.org	480-987-5938	
Governing Board Member	Mrs.	Patty	Campbell	pcampbell@qcusd.org	480-987-5938	
Governing Board Member	Mr.	James	Knox	jknox@qcusd.org	480-987-5938	
Governing Board Member	Mr.	Matt	Riffey	mriffey@qcusd.org	480-987-5938	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

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.	507.40	536.24	47,799,096	9,351,580	441,291	951,150	54,828	57,288,196	58,597,945	2.3%	1.
2000 Support Services												
2100 Students	2.	55.75	55.75	2,311,170	647,745	441,338	152,782	535	3,553,570	3,553,570	0.0%	2.
2200 Instructional Staff	3.	33.10	32.73	1,820,879	538,873	254,049	71,523	5,949	2,191,273	2,691,273	22.8%	3.
2300 General Administration	4.	10.00	11.25	727,140	263,774	509,716	3,025	29,920	1,533,575	1,533,575	0.0%	4.
2400 School Administration	5.	49.00	53.00	2,887,624	794,752	37,493	38,535	9,783	3,768,187	3,768,187	0.0%	5.
2500 Central Services	6.	37.10	40.10	1,443,579	439,834	718,357	71,439	319,664	2,992,873	2,992,873	0.0%	6.
2600 Operation & Maintenance of Plant	7.	155.48	145.24	3,804,532	1,253,559	3,951,082	3,490,326	5,957	11,605,456	12,505,456	7.8%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	3.13	3.06	195,514	76,594	162,469	45,236	0	479,813	479,813	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	146,154	24,809	0	5,968	870	177,801	177,801	0.0%	10.
620 School-Sponsored Athletics	11.	11.00	12.50	2,576,362	390,274	75,169	87,688	5,400	2,134,893	3,134,893	46.8%	11.
630 Other Instructional Programs	12.	0.00	0.00	30,446	963	0	0	0	31,409	31,409	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	1.00	6,111	1,831	0	3,624	0	11,566	11,566	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	861.96	890.87	63,748,607	13,784,588	6,590,964	4,921,296	432,906	85,768,612	89,478,361	4.3%	14.
200 and 300 Special Education												
1000 Instruction	15.	162.20	182.51	7,077,331	2,057,005	2,232,249	7,877	1,349	10,368,440	11,375,811	9.7%	15.
2000 Support Services												
2100 Students	16.	56.08	71.03	2,784,236	678,557	212,658	357	0	3,675,808	3,675,808	0.0%	16.
2200 Instructional Staff	17.	4.00	4.60	180,800	63,995	32,116	704	0	277,615	277,615	0.0%	17.
2300 General Administration	18.	0.00	0.00	86,718	20,192	0	0	0	106,910	106,910	0.0%	18.
2400 School Administration	19.	0.00	0.00	5,652	1,691	0	0	0	7,343	7,343	0.0%	19.
2500 Central Services	20.	0.00	0.00	0	0	4,365	0	0	4,365	4,365	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	18,700	0	560	19,260	19,260	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	222.28	258.14	10,134,737	2,821,440	2,500,088	8,938	1,909	14,459,741	15,467,112	7.0%	24.
400 Pupil Transportation	25.	77.75	103.50	3,436,537	878,166	2,041,314	865,174	2,164	4,858,924	7,223,355	48.7%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00						0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	6.33	10.00	455,376	86,381	1,095	73,616	0	616,468	616,468	0.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,168.32	1,262.51	77,775,257	17,570,575	11,133,461	5,869,024	436,979	105,703,745	112,785,296	6.7%	30.

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	12,444,360	13,608,320	1.
2. Gifted Education	475,231	475,231	2.
3. Remedial Education	178,157	178,157	3.
4. ELL Incremental Costs	425,523	425,523	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	234,013	234,013	6.
7. Career Education (non-CTED)	173,987	17,398	7.
8. Career Technical Education (CTED)	528,470	528,470	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	14,459,741	15,467,112	9.
10. IEP required pupil transportation costs coded within Program 400	641,651	641,651	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 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	759.40	808.30
Number of FTE - Certified Purchased Services Personnel		3.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	48900
All Funds - Federal	6330	<u>0</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) \$ 65,000
 (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.	14,154,248	3,538,562					13,705,377	17,692,810	29.1%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	14,154,248	3,538,562	0	0	0	0	13,705,377	17,692,810	29.1%

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.	13,705,377
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	7,720,239.00
Unexpended Budget Balance (line 10 minus 11)	12.	5,985,138
Interest Earned in the Classroom Site Fund in FY 2023	13.	74,000.00
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	11,633,672.27
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.	17,692,810.27

(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	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.									
1000 Instruction	2.	2,226,598		3,364,612				3,973,560	5,591,210	40.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	18,354	275,714	473,260				662,724	767,328	15.8%
2300, 2400, 2500, 2900 Administration	4.		21,895	116,809				163,711	138,704	-15.3%
2600 Operation & Maintenance of Plant	5.			3,113,471				2,738,937	3,113,471	13.7%
2700 Student Transportation	6.		39,396	52,339				73,872	91,735	24.2%
3000 Operation of Noninstructional Services (5)	7.			31,092				47,434	31,092	-34.5%
4000 Facilities Acquisition and Construction	8.			81,259				5,922,082	81,259	-98.6%
5000 Debt Service	9.				92,056	2,510,757		2,560,757	2,602,813	1.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,244,952	337,005	7,232,842	92,056	2,510,757	16,143,077	12,417,612	-23.1%

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	806,274
6643 Instructional Aids	2,643,102
673X Furniture and Equipment	3,267,672
673X Vehicles	266,406
673X Tech Hardware & Software	924,140

(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 \$ 2,510,757, 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.	16,143,077	12,417,612	3,378,577		24,580,151	29,593,132	5,350,000	9,605,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0		0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	3,378,577	0	24,580,151	29,593,132	5,350,000	9,605,000	4.
6710 Land and Improvements	5.	0		0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0		0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	3,932,245	3,267,672	0	0	0	0	0	0	7.
673X Vehicles	8.	295,085	266,406	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	529,370	924,140	0	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	2,560,757		0	0	0	0	0	0	11.
Total (lines 2-11)	12.	7,317,457	4,458,218	3,378,577	0	24,580,151	29,593,132	5,350,000	9,605,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	3,378,577	0			0	0	13.
New Construction	14.	0	4,458,218	0	0	24,580,151	29,593,132	5,350,000	9,605,000	14.
Other	15.	7,317,457	0	0	0	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	7,317,457	4,458,218	3,378,577	0	24,580,151	29,593,132	5,350,000	9,605,000	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 \$ 9,605,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. Sec. 15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

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
15.54	15.59	1,500,000	1,500,000
0.00	0.00	115,000	206,000
0.00	0.00	121,000	43,000
0.00	0.00	0	0
0.00	0.00	20,000	27,000
0.00	0.00	0	0
0.00	0.00	0	0
30.08	34.54	1,700,000	1,733,000
0.00	0.00	0	0
0.00	0.00	0	0
3.48	3.18	278,000	340,000
0.00	0.00	60,000	39,000
0.00	0.00	0	0
0.00	0.00	620,000	800,000
0.00	0.00	369,000	750,000
0.00	0.00	0	0
17.22	10.08	13,900,000	3,600,000
66.32	63.39	18,683,000	9,038,000
0.00	0.00	62,000	51,000
0.00	0.00	0	0
0.00	0.00	0	0
1.15	1.15	79,000	177,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	37,000	32,000
0.00	0.00	0	0
0.00	0.00	104,000	100,000
1.15	1.15	282,000	360,000
67.47	64.54	18,965,000	9,398,000

Prior FY	Budget FY
0	0
250,000	250,000
50,000	50,000
116,000	117,000
416,000	417,000

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 __611, 612, 855

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	0	
468,000	480,000	
7,000,000	720,000	
378,000	385,000	
3,490,000	4,250,000	
1,500,000	1,900,000	
440,000	450,000	
314,000	325,000	
1,900	2,000	
12,100	12,000	
0	0	
153,000	155,000	
2,700	2,900	
92,000	95,000	
1,500,000	1,500,000	
450,000	550,000	
0	0	
828,000	850,000	
1,600	1,650	
5,200	5,400	
2,000,000	2,100,000	
0	0	
0	0	
1,500,000	1,760,000	
0	0	
220,000	350,000	
0	0	
3,000,000	4,000,000	
12,426,925	11,137,564	
217,000	0	
210,000	250,000	
40,000,000	20,000,000	
0	0	
1,200,000	1,200,000	
0	0	
620,000	750,000	

(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 and Operation</u>		<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 95,748,123	\$ 95,748,123		\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 8,013,042			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0			
(c) Total DAA (line 2.a plus 2.b)	\$ 8,013,042			8,013,042
*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		14,037,173		
(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) (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				
(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)		3,000,000		
(b) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
(c) 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)				
* 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)		0		767,550
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		0		3,070,200
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)		\$ 112,785,296		
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)				\$ 11,850,792

* 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>16,143,077</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>16,143,077</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>16,143,077</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>16,143,077</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>15,686,257</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>456,820</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>110,000</u>
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)	\$ <u>11,850,792</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>12,417,612</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 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070295000
 VERSION Proposed

I certify that the Budget of Queen Creek Unified School District, Maricopa County for fiscal year 2024 was officially proposed by the Governing Board on, June 22, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting Jessica Johnston at the District Office, telephone 480-987-5997 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)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	57,678
Attending	11,476.8853	12,762.2649	13,455.0000	2. Average salary of all teachers employed in FY 2023 (prior year)	56,512
				3. Increase in average teacher salary from the prior year	1,166
				4. Percentage increase	2%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1430	4.3843		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.0274	2.6227		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		112,785,296	112,785,296		
Classroom Site Fund		17,692,810	17,692,810		
Unrestricted Capital Outlay Fund		12,417,612	12,417,612		

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	
100 Regular Education							
1000 Instruction	56,367,115	57,150,676	921,081	1,447,269	57,288,196	58,597,945	2.3%
2000 Support Services							
2100 Students	2,958,915	2,958,915	594,655	594,655	3,553,570	3,553,570	0.0%
2200 Instructional Staff	1,859,752	2,359,752	331,521	331,521	2,191,273	2,691,273	22.8%
2300, 2400, 2500 Administration	6,556,703	6,556,703	1,737,932	1,737,932	8,294,635	8,294,635	0.0%
2600 Oper./Maint. of Plant	5,058,091	5,058,091	6,547,365	7,447,365	11,605,456	12,505,456	7.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	272,108	272,108	207,705	207,705	479,813	479,813	0.0%
610 School-Sponsored Cocurric. Activities	170,963	170,963	6,838	6,838	177,801	177,801	0.0%
620 School-Sponsored Athletics	1,966,636	2,966,636	168,257	168,257	2,134,893	3,134,893	46.8%
630, 700, 800, 900 Other Programs	39,351	39,351	3,624	3,624	42,975	42,975	0.0%
Regular Education Subsection Subtotal	75,249,634	77,533,195	10,518,978	11,945,166	85,768,612	89,478,361	4.3%
200 and 300 Special Education							
1000 Instruction	7,634,336	9,134,336	2,734,104	2,241,475	10,368,440	11,375,811	9.7%
2000 Support Services							
2100 Students	3,462,793	3,462,793	213,015	213,015	3,675,808	3,675,808	0.0%
2200 Instructional Staff	244,795	244,795	32,820	32,820	277,615	277,615	0.0%
2300, 2400, 2500 Administration	114,253	114,253	4,365	4,365	118,618	118,618	0.0%
2600 Oper./Maint. of Plant	0	0	19,260	19,260	19,260	19,260	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%
Special Education Subsection Subtotal	11,456,177	12,956,177	3,003,564	2,510,935	14,459,741	15,467,112	7.0%
400 Pupil Transportation	2,350,272	4,314,703	2,508,652	2,908,652	4,858,924	7,223,355	48.7%
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	541,757	541,757	74,711	74,711	616,468	616,468	0.0%
TOTAL EXPENDITURES	89,597,840	95,345,832	16,105,905	17,439,464	105,703,745	112,785,296	6.7%

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

CTD NUMBER 070295000
 VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	105,703,745	112,785,296	7,081,551	6.7%
Instructional Improvement	416,000	417,000	1,000	0.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,705,377	17,692,810	3,987,433	29.1%
Federal Projects	18,683,000	9,038,000	(9,645,000)	-51.6%
State Projects	282,000	360,000	78,000	27.7%
Unrestricted Capital Outlay	16,143,077	12,417,612	(3,725,465)	-23.1%
New School Facilities	24,580,151	29,593,132	5,012,981	20.4%
Adjacent Ways	5,350,000	9,605,000	4,255,000	79.5%
Debt Service	12,426,925	11,137,564	(1,289,361)	-10.4%
School Plant Fund	468,000	480,000	12,000	2.6%
Auxiliary Operations	1,500,000	1,900,000	400,000	26.7%
Bond Building	3,378,577	0	(3,378,577)	-100.0%
Food Service	7,000,000	720,000	(6,280,000)	-89.7%
Other	56,635,500	38,993,950	(17,641,550)	-31.1%

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	12,444,360	13,608,320
Gifted Education	475,231	475,231
Remedial Education	178,157	178,157
ELL Incremental Costs	425,523	425,523
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	234,013	234,013
Career Education (non-CTED)	173,987	17,398
Career Technical Education (CTED)	528,470	528,470
TOTAL	14,459,741	15,467,112

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	1	52	53	1 to 253.9
Teachers	2	609	611	1 to 22.0
Other	0	45	45	1 to 299.0
Subtotal	3	706	709	1 to 19.0
Classified --				
Managers, Supervisors, Directors	0	11	11	1 to 1,223.2
Teachers Aides	0	74	74	1 to 181.8
Other	21	422	443	1 to 30.4
Subtotal	21	507	528	1 to 25.5
TOTAL	24	1,213	1,237	1 to 10.9
Special Education --				
Teacher	4	91	95	1 to 18.0
Staff	6	155	161	1 to 10.0

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u> </u>
3.	Adjusted FY 2024 TNT Base Limit	\$ <u><u>0</u></u>

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

FY 2024 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u>0.0000</u>

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2023 Total Actual Expenditures for programs above	\$ <u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 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 2023 final budget for Small School Adjustment	\$ <u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 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 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>9,605,000</u>	<u>0.0100</u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ <u> </u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>9,605,000</u>
B.1.	Current Assessed Value	\$ <u>964,091,301</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>9,605,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>99.6275 (2)</u>

(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.