



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 27, 2023, July 11, 2023, December 5, 2023)

SIGNED lines for Superintendent and Business Manager

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 6, 2023

Superintendent Signature Business Manager Signature

Clark Tenney Brian Moore
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Brian Moore

Telephone: 928-445-5400 Email: brian.moore@prescottschools.com

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2023 (\$43,000,000) and Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal, TOTAL)

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

Table comparing Primary and Secondary Tax Rates for Prior FY 2023 and Est. Budget FY 2024

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

Table showing Budgeted Expenditures and Budget Limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit

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

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

For FY24 teacher average salary, end-of-the-year FTE and teacher contract base amount were used, which includes estimated classroom site fund pay. Additional revenue sources for teachers, e.g. clubs, coaching, department chair, extra revenue sources for teachers, etc., are not included in the average salaries. As hiring is not complete for FY24, average salary of all teachers is based upon a budgeted amount. Starting in FY22, 100% of the Classroom Site Fund (CSF) was paid out in teacher compensation. Due to this change, PUSD #1's methodology for average teacher salary will change to include CSF distribution.

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		Clark	Tenney	<a href="mailto:clark.tenney@prescottschools.co">clark.tenney@prescottschools.co</a>	928-445-5400	70126
Executive Assistant to Superintendent		Sarah	Torres	<a href="mailto:sarah.torres@prescottschools.co">sarah.torres@prescottschools.co</a>	928-445-5400	70104
Chief Financial Officer		Brian	Moore	<a href="mailto:brian.moore@prescottschools.co">brian.moore@prescottschools.co</a>	928-445-5400	70103
Business Manager 1		Brian	Moore	<a href="mailto:brian.moore@prescottschools.co">brian.moore@prescottschools.co</a>	928-445-5400	70103
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Andy	Binder	<a href="mailto:andy.binder@prescottschools.co">andy.binder@prescottschools.co</a>	928-445-5400	70118
SPED Data Reporting Coordinator		Apollos	Harris	<a href="mailto:apollos.harris@prescottschools.co">apollos.harris@prescottschools.co</a>	928-717-3236	71120
AzEDS/ADM Data Coordinator		Sheryl	Blozel	<a href="mailto:sheryl.blozel@prescottschools.co">sheryl.blozel@prescottschools.co</a>	928-445-5400	70133
Transportation Data Reporting Coordinator		Kim	Barker	<a href="mailto:kim.barker@prescottschools.co">kim.barker@prescottschools.co</a>	928-717-3229	71100
CTE Coordinator		Boehle	Tiffany	<a href="mailto:tiffany.boehle@prescottschools.co">tiffany.boehle@prescottschools.co</a>	928-445-3233	72160
Poverty Coordinator		Kelly	Mattox	<a href="mailto:kelly.mattox@prescottschools.co">kelly.mattox@prescottschools.co</a>	928-445-5400	70130
Assessments Coordinator		Rene	Steingraber	<a href="mailto:rene.steingraber@prescottschools.co">rene.steingraber@prescottschools.co</a>	928-445-5400	70113
Curriculum Coordinator		Kelsey	Secor	<a href="mailto:kelsey.secor@prescottschools.co">kelsey.secor@prescottschools.co</a>	928-445-5400	70115
Information Technology (IT) Director		Michael	Napier	<a href="mailto:michael.napier@prescottschools.co">michael.napier@prescottschools.co</a>	928-445-3233	70138
Bookstore Manager		Shelby	Mosser	<a href="mailto:shelby.mosser@prescottschools.co">shelby.mosser@prescottschools.co</a>	928-445-3233	72115
Governing Board Member		Andy	Fraher	<a href="mailto:andy.fraher@prescottschools.co">andy.fraher@prescottschools.co</a>	928-445-5400	
Governing Board Member		Kara	Woods	<a href="mailto:kara.woods@prescottschools.co">kara.woods@prescottschools.co</a>	928-445-5400	
Governing Board Member		Jane	Robertson	<a href="mailto:Jane.Robertson@prescottschools.co">Jane.Robertson@prescottschools.co</a>	928-445-5400	
Governing Board Member		Stan	Goligoski	<a href="mailto:stan.goligoski@prescottschools.co">stan.goligoski@prescottschools.co</a>	928-445-5400	
Governing Board Member		Linda	Conn	<a href="mailto:linda.conn@prescottschools.co">linda.conn@prescottschools.co</a>	928-445-5400	
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

Intouch Receipting

District's website home page address

www.prescottschools.com

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.	162.46	162.36	10,686,680	2,204,663	534,481	105,468	20,029	13,054,412	13,551,321	3.8%
2000 Support Services											
2100 Students	2.	20.59	20.74	980,365	373,315	2,580	8,126	6,000	1,345,385	1,370,386	1.9%
2200 Instructional Staff	3.	17.55	17.55	798,085	317,519	124,241	3,411	2,029	1,190,858	1,245,285	4.6%
2300 General Administration	4.	5.00	5.00	472,948	151,867	70,052	2,339	17,384	691,700	714,590	3.3%
2400 School Administration	5.	17.00	17.00	1,216,524	401,049	32,433	2,896	0	1,588,257	1,652,902	4.1%
2500 Central Services	6.	9.75	9.90	613,543	211,063	271,477	13,881	24,845	1,134,809	1,134,809	0.0%
2600 Operation & Maintenance of Plant	7.	14.50	15.50	535,534	229,900	2,555,609	1,227,091	3,214	4,426,318	4,551,348	2.8%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.88	2.00	75,796	45,302	0	10,800	0	128,989	131,898	2.3%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	10,467	2,024	0	0	0	0	12,491	
620 School-Sponsored Athletics	11.	1.00	1.00	214,889	41,533	0	0	0	248,905	256,422	3.0%
630 Other Instructional Programs	12.	2.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	35,877	0	0	55,877	35,877	-35.8%
Regular Education Subsection Subtotal (lines 1-13)	14.	252.73	251.05	15,604,831	3,978,235	3,626,750	1,374,012	73,501	23,865,510	24,657,329	3.3%
200 and 300 Special Education											
1000 Instruction	15.	50.04	50.87	2,078,750	830,842	44,265	1,300	600	2,890,250	2,955,757	2.3%
2000 Support Services											
2100 Students	16.	25.46	25.46	1,513,911	515,833	344,989	11,452	1,320	2,362,463	2,387,505	1.1%
2200 Instructional Staff	17.	3.50	3.50	269,226	97,720	3,419	2,032	445	371,104	372,842	0.5%
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	1,800	387	0	0	0	2,187	2,187	0.0%
2500 Central Services	20.	0.00	0.00	0	0	1,406	1,440	0	2,847	2,846	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.	79.00	79.83	3,863,687	1,444,782	394,079	16,224	2,365	5,628,851	5,721,137	1.6%
400 Pupil Transportation	25.	20.00	19.75	1,068,720	468,395	160,559	224,081	0	1,870,000	1,921,755	2.8%
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.	2.00	2.00	134,362	27,638	0	0	0	162,000	162,000	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	353.73	352.63	20,671,600	5,919,050	4,181,388	1,614,317	75,866	31,526,361	32,462,221	3.0%

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	5,329,150	5,354,191	1.
2. Gifted Education	38,257	66,946	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	41,444	80,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	5,000	5,000	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	215,000	215,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	5,628,851	5,721,137	9.
10. IEP required pupil transportation costs coded within Program 400	320,000	320,000	10.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 110  
 Staff-Pupil 1 to 15

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	230.00	230.00
Number of FTE - Certified Purchased Services Personnel		2.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>52000</u>
All Funds - Federal	<i>6330</i>	<u>0</u>

**FY 2024 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \$ 13,500

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.	3,060,474	631,626	0	0	0	0	3,481,914	3,692,100	6.0%
2100 Support Services - Students	2.	116,313	23,995	0	0	0	0	129,047	140,308	8.7%
2200 Support Services - Instructional Staff	3.	123,088	25,393	0	0	0	0	122,071	148,481	21.6%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Constructor	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	3,299,875	681,014	0	0	0	0	3,733,032	3,980,889	6.6%

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.	3,733,032
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,190,772
Unexpended Budget Balance (line 10 minus 11)	12.	542,260
Interest Earned in the Classroom Site Fund in FY 2023	13.	31,630
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	3,406,999
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	3,980,889

(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.	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.	0	750,000	466,643			0	1,577,535	1,216,643	-22.9%
1000 Instruction	2.	0	750,000	466,643			0	1,577,535	1,216,643	-22.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	100,000	200,000			0	249,816	800,001	220.2%
2300, 2400, 2500, 2900 Administration	4.	0		55,000		0	0	30,000	205,000	583.3%
2600 Operation & Maintenance of Plant	5.	0		80,000			0	300,000	105,000	-65.0%
2700 Student Transportation	6.	0		200,000			0	250,000	225,000	-10.0%
3000 Operation of Noninstructional Services (5)	7.	0		0			0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		471,282			0	100,000	471,282	371.3%
5000 Debt Service	9.					143,000		0	143,000	
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>10.</b>	0	850,000	1,472,925	143,000	0	0	2,507,351	3,165,926	26.3%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ -
6642 Textbooks	400,000
6643 Instructional Aids	350,000
673X Furniture and Equipment	435,000
673X Vehicles	200,000
673X Tech Hardware & Software	300,000

(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 leases of \$ - , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ - , and interest on bonds of \$ - .

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>Total Fund Expenditures</b>	1.	2,507,351	3,165,926	1,688,000	0	0	0	42,000	42,000	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	471,282	835,000	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	400,000	435,000	560,000	0	0	0	0	0	7.
673X Vehicles	8.	300,000	200,000	39,000	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	759,392	300,000	254,000	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	1,459,392	1,406,282	1,688,000	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	471,282	835,000	0			0	0	13.
New Construction	14.	0		0	0			0	0	14.
Other	15.	1,459,392	935,000	853,000	0			0	0	15.
Total (lines 13-15, must equal line 12)	16.	1,459,392	1,406,282	1,688,000	0	0	0	0	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 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)

Table with 4 columns: FTE (Prior FY, Budget FY), TOTAL ALL FUNCTIONS (Prior FY, Budget FY). Rows correspond to project lines 1-30.

Table with 2 columns: Prior FY, Budget FY. Rows correspond to instructional improvement fund lines 1-5.

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 533, 855

INTERNAL SERVICE FUNDS 950-989

- 1. 9\_\_ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9\_\_ OPEB
4. 9\_\_ 900

Table with 3 columns: Prior FY, Budget FY, and a numbered column (1-34). Rows correspond to other funds expenditure lines 1-34.

(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)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 26,073,810	\$ 26,073,810	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,162,403		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,162,403	697,455	1,464,948
*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			
(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		33,969	
(b) Other Arizona Districts		233,901	
(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)		4,219,711	
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(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)		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)		240,675	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		962,700	
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)		\$ 32,462,221	
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)			\$ 1,464,948

\* 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>2,507,351</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>2,507,351</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>2,507,351</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>2,507,351</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>867,803</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>1,639,548</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>61,430</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>1,464,948</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>3,165,926</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	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	0.21	0.21	12,453	2,547	0	0	0	13,000	15,000	15.4%
2000 Support Services											
2100 Students	2.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2900 Other	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.21	0.21	12,453	2,547	0	0	0	13,000	15,000	15.4%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2300 General Administration	14.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2400 School Administration	15.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2500 Central Services	16.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2700 Student Transportation	18.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
2900 Other	19.	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 130201000  
 VERSION Revised #1

I certify that the Budget of Prescott Unified School District, Yavapai County for fiscal year 2024 was officially revised by the Governing Board on, December 5, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Brain Moore at the District Office, telephone 928-445-5400 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>	
<b>Attending</b>	3,490,272	3,568,625	3,626,251	
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	1. Average salary of all teachers employed in FY 2024 (budget year) 60,200
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		2.3569	2.3541	2. Average salary of all teachers employed in FY 2023 (prior year) 57,837
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.1776	0.0609	3. Increase in average teacher salary from the prior year 2,363
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>	4. Percentage increase 4%
<b>Maintenance &amp; Operation Fund</b>		32,462,221	32,462,221	For FY24 teacher average salary, end-of-the-year FTE and teacher contract base amount were used, which includes estimated classroom site fund pay. Additional revenue sources for teachers, e.g. clubs, coaching, department chair, extra revenue sources for teachers, etc., are not included in the average salaries. As hiring is not complete for FY24, average salary of all teachers is based upon a budgeted amount. Starting in FY22, 100% of the Classroom Site Fund (CSF) was paid out in teacher compensation. Due to this change, PUSD #1's methodology for average teacher salary will change to include CSF distribution.
<b>Classroom Site Fund</b>		3,980,889	3,980,889	
<b>Unrestricted Capital Outlay Fund</b>		3,165,926	3,165,926	

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	12,427,893	12,891,343	626,519	659,978	13,054,412	13,551,321	3.8%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,328,553	1,353,680	16,832	16,706	1,345,385	1,370,386	1.9%
<b>2200 Instructional Staff</b>	1,075,320	1,115,604	115,538	129,681	1,190,858	1,245,285	4.6%
<b>2300, 2400, 2500 Administration</b>	2,959,912	3,066,994	454,854	435,307	3,414,766	3,502,301	2.6%
<b>2600 Oper./Maint. of Plant</b>	720,473	765,434	3,705,845	3,785,914	4,426,318	4,551,348	2.8%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	116,473	121,098	12,516	10,800	128,989	131,898	2.3%
<b>610 School-Sponsored Cocurric. Activities</b>	0	12,491	0	0	0	12,491	
<b>620 School-Sponsored Athletics</b>	248,905	256,422	0	0	248,905	256,422	3.0%
<b>630, 700, 800, 900 Other Programs</b>	0	0	55,877	35,877	55,877	35,877	-35.8%
<b>Regular Education Subsection Subtotal</b>	18,877,529	19,583,066	4,987,981	5,074,263	23,865,510	24,657,329	3.3%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	2,732,387	2,909,592	157,863	46,165	2,890,250	2,955,757	2.3%
<b>2000 Support Services</b>							
<b>2100 Students</b>	1,965,000	2,029,744	397,463	357,761	2,362,463	2,387,505	1.1%
<b>2200 Instructional Staff</b>	365,637	366,946	5,467	5,896	371,104	372,842	0.5%
<b>2300, 2400, 2500 Administration</b>	2,187	2,187	2,847	2,846	5,034	5,033	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>	5,065,211	5,308,469	563,640	412,668	5,628,851	5,721,137	1.6%
<b>400 Pupil Transportation</b>	1,260,000	1,537,115	610,000	384,640	1,870,000	1,921,755	2.8%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	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>	162,000	162,000	0	0	162,000	162,000	0.0%
<b>TOTAL EXPENDITURES</b>	25,364,740	26,590,650	6,161,621	5,871,571	31,526,361	32,462,221	3.0%

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

CTD NUMBER 130201000  
 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	31,526,361	32,462,221	935,860	3.0%
Instructional Improvement	300,000	300,000	0	0.0%
English Language Learner	13,000	15,000	2,000	15.4%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,733,032	3,980,889	247,857	6.6%
Federal Projects	7,766,557	5,066,375	(2,700,182)	-34.8%
State Projects	532,824	746,077	213,253	40.0%
Unrestricted Capital Outlay	2,507,351	3,165,926	658,575	26.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	42,000	42,000	0	0.0%
Debt Service	1,300,000	1,300,000	0	0.0%
School Plant Fund	2,500,000	1,700,000	(800,000)	-32.0%
Auxiliary Operations	1,250,000	1,250,000	0	0.0%
Bond Building	1,688,000	0	(1,688,000)	-100.0%
Food Service	2,200,000	2,000,000	(200,000)	-9.1%
Other	4,970,060	14,460,160	9,490,100	190.9%

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	5,329,150	5,354,191
Gifted Education	38,257	66,946
Remedial Education	0	0
ELL Incremental Costs	41,444	80,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	5,000	5,000
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	215,000	215,000
TOTAL	5,628,851	5,721,137

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services	Employee FTE	Total FTE	Staff-Pupil Ratio
	Personnel FTE			
Certified --				
Superintendent, Principals, Other Administrators	0	14	14	1 to 259.0
Teachers	2	200	202	1 to 18.0
Other	0	43	43	1 to 84.3
Subtotal	2	257	259	1 to 14.0
Classified --				
Managers, Supervisors, Directors	0	7	7	1 to 518.0
Teachers Aides	0	65	65	1 to 55.8
Other	0	98	98	1 to 37.0
Subtotal	0	170	170	1 to 21.3
TOTAL	2	427	429	1 to 8.5
Special Education --				
Teacher	0	33	33	1 to 109.9
Staff	205	41	246	1 to 14.7