

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 020323000

VERSION Proposed

I certify that the Budget of NACO ELEMENTARY SCHOOL District, COCHISE County for fiscal year 2024 was officially proposed by the Governing Board on, June 28, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting Business Manager _____ at the District Office, telephone 520-432-5060 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) | 42,363 |
| Attending | 282.0000 | 270.0000 | 255.5000 | 2. Average salary of all teachers employed in FY 2023 (prior year) | 39,461 |
| | | | | 3. Increase in average teacher salary from the prior year | 2,902 |
| | | | | 4. Percentage increase | 7% |
| 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) | | 4.8700 | 4.7500 | | |
| Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | | 0.0000 | 0.0000 | | |
| 3. Budgeted Expenditures and Budget Limits | | Budgeted Expenditures | | Budget Limit | |
| Maintenance & Operation Fund | | 2,005,618 | 2,005,618 | | |
| Classroom Site Fund | | 640,719 | 640,719 | | |
| Unrestricted Capital Outlay Fund | | 389,444 | 389,444 | | |

| | 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 | 1,130,421 | 959,392 | 1,259,264 | 37,050 | 2,389,685 | 996,442 | -58.3% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 0 | 0 | 40 | 200 | 40 | 200 | 400.0% |
| 2200 Instructional Staff | 49,856 | 45,983 | 5,350 | 5,450 | 55,206 | 51,433 | -6.8% |
| 2300, 2400, 2500 Administration | 482,417 | 261,910 | 71,302 | 50,310 | 553,719 | 312,220 | -43.6% |
| 2600 Oper./Maint. of Plant | 166,000 | 158,996 | 96,150 | 166,000 | 262,150 | 324,996 | 24.0% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 52 | 0 | 12,548 | 12,600 | 12,600 | 12,600 | 0.0% |
| 610 School-Sponsored Cocurric. Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 620 School-Sponsored Athletics | 12,200 | 13,310 | 3,500 | 3,500 | 15,700 | 16,810 | 7.1% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 1,840,946 | 1,439,591 | 1,448,154 | 275,110 | 3,289,100 | 1,714,701 | -47.9% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 0 | 128,058 | 0 | 0 | 0 | 128,058 | |
| 2000 Support Services | | | | | | | |
| 2100 Students | 125,851 | | 0 | 64,050 | 125,851 | 64,050 | -49.1% |
| 2200 Instructional Staff | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2300, 2400, 2500 Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 2600 Oper./Maint. of Plant | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 125,851 | 128,058 | 0 | 64,050 | 125,851 | 192,108 | 52.6% |
| 400 Pupil Transportation | 0 | 26,500 | 0 | 14,814 | 0 | 41,314 | |
| 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 | 21,234 | 0 | 0 | 0 | 21,234 | 0 | -100.0% |
| TOTAL EXPENDITURES | 1,988,031 | 1,594,149 | 1,448,154 | 353,974 | 3,436,185 | 1,948,123 | -43.3% |

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

CTD NUMBER 020323000
 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 | 3,549,417 | 2,005,618 | (1,543,799) | -43.5% |
| Instructional Improvement | 45,000 | 38,000 | (7,000) | -15.6% |
| English Language Learner | 0 | 16,986 | 16,986 | |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 0 | 640,719 | 640,719 | |
| Federal Projects | 1,267,418 | 748,194 | (519,224) | -41.0% |
| State Projects | 75,100 | 150,100 | 75,000 | 99.9% |
| Unrestricted Capital Outlay | 476,653 | 389,444 | (87,209) | -18.3% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 0 | 0 | 0 | 0.0% |
| Debt Service | 0 | 0 | 0 | 0.0% |
| School Plant Fund | 5,000 | 11,387 | 6,387 | 127.7% |
| Auxiliary Operations | 1,000 | 1,200 | 200 | 20.0% |
| Bond Building | 0 | 0 | 0 | 0.0% |
| Food Service | 165,000 | 175,000 | 10,000 | 6.1% |
| Other | 1,037,700 | 1,061,705 | 24,005 | 2.3% |

| 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 | 184,583 | 192,108 |
| Gifted Education | 0 | 0 |
| 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) | 0 | 0 |
| TOTAL | 184,583 | 192,108 |

| PROPOSED STAFFING SUMMARY | | | | |
|--|----------------------------------|--------------|-----------|-------------------|
| Staff Type | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |
| Certified -- | | | | |
| Superintendent, Principals, Other Administrators | | 1 | 1 | 1 to 255.5 |
| Teachers | | 16 | 16 | 1 to 16.0 |
| Other | | 1 | 1 | 1 to 255.5 |
| Subtotal | 0 | 18 | 18 | 1 to 14.2 |
| Classified -- | | | | |
| Managers, Supervisors, Directors | | 2 | 2 | 1 to 127.8 |
| Teachers Aides | | 7 | 7 | 1 to 36.5 |
| Other | | | 0 | 1 to |
| Subtotal | 0 | 9 | 9 | 1 to 28.4 |
| TOTAL | 0 | 27 | 27 | 1 to 9.5 |
| Special Education -- | | | | |
| Teacher | | 2 | 2 | 1 to 30.0 |
| Staff | | 1 | 1 | 1 to 30.0 |