



FY 2022
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET


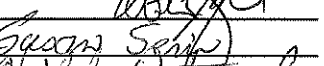


Revised #1

Version

BY THE GOVERNING BOARD

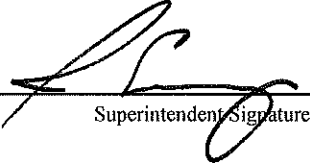
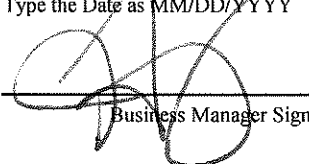
We hereby certify that the Budget for the Fiscal Year 2022 was

Proposed	<u>June 15, 2021</u>
Adopted	<u>July 6, 2021</u>
Revised	<u>September 7, 2021</u>
	Date

	_____ President
	_____ Vice-President
	_____ Member
	_____ Member
_____	_____ Member
_____	_____
_____	_____
SIGNED	SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by September 10, 2021

Type the Date as MM/DD/YYYY

	
_____ Superintendent Signature	_____ Business Manager Signature
<u>Dr. Jennifer Cruz</u>	<u>Joanne Fimbres</u>
_____ Superintendent Name (Typed Name)	_____ Business Manager Name (Typed Name)

District Contact Employee: Matthew Poag

Telephone: 623-772-2217 Email: mpoag@pesd92.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021	\$ <u>74,837,088</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)	
Local 1000	\$ <u>1,803,580</u>
Intermediate 2000	\$ <u>3,533,269</u>
State 3000	\$ <u>49,622,582</u>
Federal 4000	\$ <u>25,939,541</u>
TOTAL	\$ <u>80,898,972</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	1.9784	2.0180
Secondary Tax Rates:		
M&O Override	1.9439	1.6976
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	2.0986	2.0973
CTED		
Desegregation		
Total Secondary Tax Rate	4.0425	3.7949

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>63,683,935</u>	\$ <u>63,683,935</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>5,753,243</u>	\$ <u>5,753,243</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>20,372,728</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		<u>\$ <u>89,809,906</u></u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>53,880</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>53,359</u>
3. Increase in average teacher salary from the prior year	\$ <u>521</u>
4. Percentage increase	<u>1%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>46,188</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>17%</u>

DISTRICT CONTACT INFORMATION

- Superintendent
- Executive Assistant to Superintendent
- Chief Financial Officer
- Business Manager 1
- Business Manager 2
- Business Consultant
- School District Employee Report (SDER) Coordinator
- SPED Data Reporting Coordinator
- AzEDS/ADM Data Coordinator
- Transportation Data Reporting Coordinator
- CTE Coordinator
- Poverty Coordinator
- Assessments Coordinator
- Curriculum Coordinator
- Information Technology (IT) Director
- Bookstore Manager
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Jennifer	Cruz	jcruz@pesd92.org	623-772-2206	
Mrs.	Kerry	Pohlmeyer	kpohlmeyer@pesd92.org	623-772-2206	
Mrs.	Joanne	Fimbres	jfimbres@pesd92.org	623-772-2220	
Mr.	Matthew	Poag	mpoag@pesd92.org	623-772-2220	
Ms.	Patti	Tussey	ptussey@pesd92.org	623-772-2232	
Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
Mr.	Caleb	Holman	cholman@pesd92.org	623-772-2280	
Mr.	Andrew	Wallen	lwallen@pesd92.org	623-772-2295	
Dr.	Shelmon	Brown	sbrown@pesd92.org	623-772-2207	
Mr.	Ezra	Williams	ewilliams@pesd92.org	623-772-2244	
Mr.	Jete	White	jwhite@pesd92.org		
Mr.	Martin	Quezada	mquezada@pesd92.org		
Mrs.	Hilda	Ortega-Rosales	hortega-rosales@pesd92.org		
Ms.	Susan	Serin	sserin@pesd92.org		
Mr.	Jose	Arenas	jarenas@pesd92.org		

SELECT from Dropdown

- Student Information Systems (SIS) Vendor
- Accounting Information System
- Bookstore Cash Receipting System
- District's website home page address

Edupoint (Synergy)	
Infinite Visions	
www.pesd92.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 2021	Budget FY 2022	
100 Regular Education											
1000 Instruction	1.	361.55	386.35	20,119,717	6,908,589	1,007,164	262,685	1,898	26,426,908	28,300,053	7.1%
2000 Support Services											
2100 Students	2.	31.88	35.64	1,579,982.12	662,677	16,375	10,280	805	1,894,719	2,270,119	19.8%
2200 Instructional Staff	3.	19.81	20.81	1,070,356.51	426,370	146,215	45,631	3,380	1,311,116	1,691,953	29.0%
2300 General Administration	4.	7.00	7.50	850,530.86	365,072	304,896	67,522	62,650	1,650,671	1,650,671	0.0%
2400 School Administration	5.	48.00	48.00	3,048,733.97	1,244,890	49,173	28,178	3,515	4,186,403	4,374,490	4.5%
2500 Central Services	6.	19.85	19.69	1,069,067.45	454,924	155,077	359,726	34,085	2,072,879	2,072,879	0.0%
2600 Operation & Maintenance of Plant	7.	113.58	113.65	3,408,570.05	1,513,971	2,341,217	1,515,382	500	8,011,633	8,779,640	9.6%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	9,517	2,291				0	11,808	--
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	83,100.00	18,324		1,016	450	102,890	102,890	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	98,435.10	21,697	3,810	11,558		135,500	135,500	0.0%
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other Programs	13.	1.00	1.00	62,367.03	22,587				65,833	84,954	29.0%
Regular Education Subtotal (lines 1-13)	14.	602.67	632.64	31,400,377	11,641,392	4,023,927	2,301,978	107,283	45,858,552	49,474,957	7.9%
200 and 300 Special Education											
1000 Instruction	15.	123.58	123.46	3,846,106	1,704,118	1,093,266	13,851	100	5,967,864	6,657,441	11.6%
2000 Support Services											
2100 Students	16.	33.80	34.80	2,180,545	682,185	1,847,521	19,622	1,736	4,280,103	4,731,609	10.5%
2200 Instructional Staff	17.	0.00	0.00	22,200	7,982	14,927	95,719		140,828	140,828	0.0%
2300 General Administration	18.	0.00	0.00						0	0	0.0%
2400 School Administration	19.	0.00	0.00						0	0	0.0%
2500 Central Services	20.	0.00	0.00						0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00				45,290		45,290	45,290	0.0%
2900 Other	22.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%
Subtotal (lines 15-23)	24.	157.38	158.26	6,048,851	2,394,285	2,955,714	174,482	1,836	10,434,085	11,575,168	10.9%
400 Pupil Transportation	25.	38.44	39.44	1,242,853	628,922	120,891	239,325	635	1,816,376	2,232,626	22.9%
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.	6.00	6.00	291,949	55,235	54,000			516,393	401,184	-22.3%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	804.49	836.34	38,984,030	14,719,834	7,154,532	2,715,785	109,754	58,625,406	63,683,935	8.6%

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	9,656,880	10,712,967	1.
2. Gifted Education	562,230	623,716	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	214,975	238,485	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)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	10,434,085	11,575,168	9.
10. IEP required pupil transportation costs coded within Program 400		22,000	10.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	47260
All Funds - Federal	6330	0

FY 2022 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) \$ -
 (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))

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 16

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	555.50	547.63
Number of FTE - Certified Purchased Services Personnel		0.00

DISTRICT NAME Pendergast Elementary School District

COUNTY Maricopa

CTD NUMBER 070492000

VERSION Revised #1

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF)

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 2021	Budget FY 2022	
1000 Instruction	1.	5,275,109	1,425,320	16,018	0	0	0	4,765,557	6,716,447	40.9%
2100 Support Services - Students	2.	39,988	12,512	0	0	0	0	51,020	52,500	2.9%
2200 Support Services - Instructional Staff	3.	1,178,405	398,538	507,184	0	0	0	2,018,965	2,084,127	3.2%
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 Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	6,493,502	1,836,370	523,202	0	0	0	6,835,542	8,853,074	29.5%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	6,835,541
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4626672
Unexpended Budget Balance (line 8 minus 9)	12.	2,208,869
Interest Earned in the Classroom Site Fund in FY 2021	13.	22957
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	6621248
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	8853074

(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		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease	
							Prior FY 2021	Budget FY 2022		
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	560,766	3,360,442				1,854,440	3,921,208	111.4%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	38,541	520,313				557,024	558,854	0.3%	
2300, 2400, 2500, 2900 Administration	4.		554,000				553,758	554,000	0.0%	
2600 Operation & Maintenance of Plant	5.		522,000				521,700	522,000	0.1%	
2700 Student Transportation	6.		42,681				41,262	42,681	3.4%	
3000 Operation of Noninstructional Services (5)	7.		83,500				83,389	83,500	0.1%	
4000 Facilities Acquisition and Construction	8.		71,000				70,689	71,000	0.4%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	599,307	5,153,936	0	0	0	3,682,262	5,753,243	56.2%

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 23,541
6642 Textbooks	532,538
6643 Instructional Aids	43,227
673X Furniture and Equipment	141,194
673X Vehicles	
673X Tech Hardware & Software	1,077,368

(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)]

\$ -

(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.

\$ 52,336

(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.	3,682,262	5,753,243	23,586,181	12,250,320	0		0	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.	65,500		17,419,200	10,391,629	0		0	4.
6710 Land and Improvements	5.	0		0		0		0	5.
6720 Buildings and Improvements	6.	204,000		0		0		0	6.
673X Furniture and Equipment	7.	418,705	141,194	3,026,226	1,263,691	0		0	7.
673X Vehicles	8.	88,823	0	2,021,752	0	0		0	8.
673X Technology Hardware & Software	9.	1,086,607	1,077,368	1,119,003	595,000	0		0	9.
6831, 6832 Redemption of Principal	10.	0		0	0	0		0	10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0	0	0		0	11.
Total (lines 2-11)	12.	1,863,635	1,218,562	23,586,181	12,250,320	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	269,500	245,663	17,419,200	10,391,629			0	13.
New Construction	14.	0		0	0			0	14.
Other	15.	1,594,135	972,899	6,166,981	1,858,691	0		0	15.
Total (lines 13-15, must equal line 12)	16.	1,863,635	1,218,562	23,586,181	12,250,320	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 2022 _____

SPECIAL PROJECTS

FEDERAL PROJECTS

		FTE		TOTAL ALL FUNCTIONS		
		Prior FY	Budget FY	Prior FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	29.19	28.59	3,260,796	2,483,911	1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	3.00	3.00	437,608	362,340	2.
3. 160 ESEA Title IV - 21st Century Schools	6000	3.76	3.76	228,480	160,951	3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	6.02	4.64	316,233	172,776	5.
6. 200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8. 220 IDEA Part B	6000	26.50	30.60	2,776,751	1,447,750	8.
9. 230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10. 240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11. 250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12. 260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13. 280 ESEA Title X - Homeless Education	6000	0.00	0.00	26,409	25,000	13.
14. 290 Medicaid Reimbursement	6000	1.00	3.15	462,066	500,000	14.
15. 374 E-Rate	6000	0.00	0.00	200,000	220,000	15.
16. 378 Impact Aid	6000	0.00	0.00	0	0	16.
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	41.00	52.46	10,574,601	15,000,000	17.
18. Total Federal Project Funds (lines 1-17)		110.47	126.20	18,282,944	20,372,728	18.

STATE PROJECTS

19. 400 Vocational Education	6000	0.00	0.00	0	0	19.
20. 410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22. 425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23. 430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24. 435 Academic Contests	6000	0.00	0.00	0	0	24.
25. 450 Gifted Education	6000	0.00	0.00	8,343	8,000	25.
26. 456 College Credit Exam Incentives	6000	0.00	0.00	0	0	26.
27. 457 Results-based Funding	6000	0.00	0.00	0	0	27.
28. 460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29. 465-499 Other State Projects	6000	13.08	12.81	1,585,167	1,467,155	29.
30. Total State Project Funds (lines 19-29)		13.08	12.81	1,593,510	1,475,155	30.
31. Total Special Projects (lines 18 and 30)		123.55	139.01	19,876,454	21,847,883	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

		Prior FY	Budget FY	
1. Teacher Compensation Increases	6000	235,000	380,000	1.
2. Class Size Reduction	6000	0	0	2.
3. Dropout Prevention Programs (M&O purposes)	6000	235,000	150,000	3.
4. Instructional Improvement Programs (M&O purposes)	6000	0	0	4.
5. Total Instructional Improvement Fund (lines 1-4)		470,000	530,000	5.

OTHER FUNDS

		Prior FY	Budget FY	
1. 050 County, City, and Town Grants	6000	0	0	1.
2. 071 English Language Learner (1)	6000	0	0	2.
3. 072 Compensatory Instruction (1)	6000	0	0	3.
4. 500 School Plant (2)	6000	510,924	600,000	4.
5. 510 Food Service	6000	5,495,194	5,850,000	5.
6. 515 Civic Center	6000	97,116	95,000	6.
7. 520 Community School	6000	383,519	300,000	7.
8. 525 Auxiliary Operations	6000	124,748	120,000	8.
9. 526 Extracurricular Activities Fees Tax Credit	6000	189,332	150,000	9.
10. 530 Gifts and Donations	6000	510,440	520,000	10.
11. 535 Career & Technical Education Projects	6000	0	0	11.
12. 540 Fingerprint	6000	5,698	6,000	12.
13. 545 School Opening	6000	0	0	13.
14. 550 Insurance Proceeds	6000	107,719	80,000	14.
15. 555 Textbooks	6000	61,305	65,000	15.
16. 565 Litigation Recovery	6000	6,497	12,000	16.
17. 570 Indirect Costs	6000	869,664	1,000,000	17.
18. 575 Unemployment Insurance	6000	116,827	125,000	18.
19. 580 Teacherage	6000	0	0	19.
20. 585 Insurance Refund	6000	349,813	345,000	20.
21. 590 Grants and Gifts to Teachers	6000	54,923	50,000	21.
22. 595 Advertisement	6000	0	0	22.
23. 596 Career Technical Education	6000	229,928	230,000	23.
24. 597 Arizona Industry Credentials Incentive	6000	0	0	24.
25. 639 Impact Aid Revenue Bond Building	6000	0	0	25.
26. 650 Gifts and Donations-Capital	6000	3,233	3,500	26.
27. 660 Condemnation	6000	0	0	27.
28. 665 Energy and Water Savings	6000	356,138	440,000	28.
29. 686 Emergency Deficiencies Correction	6000	0	0	29.
30. 691 Building Renewal Grant	6000	1,313,955	500,000	30.
31. 700 Debt Service	6000	6,979,793	7,500,000	31.
32. 720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33. 850 Student Activities	6000	98,642	100,000	33.
34. Other	6000	0	0	34.

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance	6000	0	0	1.
2. 955 Intergovernmental Agreements	6000	324,355	0	2.
3. 9__ OPEB	6000	0	0	3.
4. 900 B.E.E.S. Institute	6000	25,710	26,000	4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2022 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 45,128,223	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 3,512,728	
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	<u>\$ 3,512,728</u>	3,512,728
*3. FY 2022 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)	<u>6,592,727</u>	
(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)		
Local (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		
State		
(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)		
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>11,281,427</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2020 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2021 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.D) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) 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) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>		
(c) Increase for Energy and Water Savings Fund Transfer to M&O		
(d) Noncompliance Adjustment		
(e) ADM/Transportation Audit Adjustment		
(f) Other:		
*10. <u>Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)</u>	<u>681,558</u>	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	<u>\$ 63,683,935</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)		<u>\$ 3,512,728</u>

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

CALCULATION OF FY 2022 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$ 3,682,262
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 2021 Capital Expenditures (line A.1 + A.2)	\$ 3,682,262
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ 3,682,262
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 3,682,262
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,451,144
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 2,231,118
8. Interest Earned in Fund 610 in FY 2021	\$ 9,397
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 2022 (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)	\$ 3,512,728
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 5,753,243

(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 2021	Budget FY 2022	
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 REVISED EXPENDITURE BUDGET

CTDS NUMBER 070492000
VERSION Revised #1

I certify that the Budget of Pendergast Elementary School District, Maricopa County for fiscal year 2022 was officially revised by the Governing Board on September 7, 2021, and that the complete Revised Expenditure Budget may be reviewed by contacting Matt Poag at the District Office, telephone 623-772-2217 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Yr. 2021 ADM	Budget Yr. 2022 ADM	4. Average Teacher Salaries (A.R.S. \$15-903.E)
Attending	8,549,352	7,792,901	7,490,215	1. Average salary of all teachers employed in FY 2022 (budget year)
		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2021 (prior year)
		1,9784	2,0180	3. Increase in average teacher salary from the prior year
		4,0425	3,7949	4. Percentage increase
2. Tax Rates:				
Primary Rate (equalization formula funding and budget additions not required to be in secondary rate)				Comments on average salary calculation (Optional):
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				
3. Budgeted expenditures and budget limits				
Maintenance & Operation Fund	63,683,935	63,683,935		
Classroom Site Fund	8,853,074	8,853,074		
Unrestricted Capital Outlay Fund	5,753,243	5,753,243		
				5. Average salary of all teachers employed in FY 2018
				6. Total percentage increase in average teacher salary since FY 2018
				46,188
				17%

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL	% Inc./ (Decc.) from Prior FY	
	Prior FY	Budget FY	Prior FY	Budget FY			Prior FY
100 Regular Education	24,883,604	27,028,306	1,543,304	1,271,747	26,426,908	28,300,053	7.1%
1000 Instruction							
2000 Support Services	1,605,113	2,242,659	289,606	27,460	1,894,719	2,270,119	19.8%
2100 Students	1,100,912	1,496,727	210,204	195,226	1,311,116	1,691,953	29.0%
2200 Instructional Staff	6,804,981	7,033,218	1,104,972	1,064,822	7,909,953	8,098,040	2.4%
2300, 2400, 2500 Administration	3,291,162	4,922,541	4,720,471	3,857,099	8,011,633	8,779,640	9.6%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	11,808	0	0	0	11,808	-
3000 Oper. of Noninstructional Services	93,090	101,424	9,800	1,466	102,890	102,890	0.0%
610 School-Sponsored Curric. Activities	118,400	120,132	17,100	15,368	135,500	135,500	0.0%
620 School-Sponsored Athletics	62,533	84,954	3,300	0	65,833	84,954	29.0%
630, 700, 800, 900 Other Programs	37,959,795	43,041,769	7,898,757	6,433,188	45,858,552	49,474,957	7.9%
Regular Education Subsection Subtotal	4,259,439	5,550,224	1,708,425	1,107,217	5,967,864	6,657,441	11.6%
200 and 300 Special Education							
1000 Instruction							
2000 Support Services	2,463,248	2,862,730	1,816,855	1,868,879	4,280,103	4,731,609	10.5%
2100 Students	102,333	30,182	38,495	110,646	140,828	140,828	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0.0%
2300, 2400, 2500 Administration	15,000	0	30,290	45,290	45,290	45,290	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	6,840,020	8,443,136	3,594,065	3,132,032	10,434,085	11,575,168	10.9%
400 Pupil Transportation	1,444,661	1,871,775	371,715	360,851	1,816,376	2,232,626	22.9%
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	462,383	347,184	54,010	54,000	516,393	401,184	-22.3%
TOTAL EXPENDITURES	46,706,859	53,703,864	11,918,547	9,980,071	58,625,406	63,683,935	8.6%

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/ (Decrease) from Prior FY	% Increase/ (Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	58,625,406	63,683,935	5,058,529	8.6%
Instructional Improvement	470,000	530,000	60,000	12.8%
English Language Learners	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,835,542	8,853,074	2,017,532	29.5%
Federal Projects	18,282,944	20,372,728	2,089,784	11.4%
State Projects	1,593,510	1,475,155	(118,355)	-7.4%
Unrestricted Capital Outlay	3,682,262	5,753,243	2,070,981	56.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	6,979,793	7,500,000	520,207	7.5%
School Plant Fund	510,924	600,000	89,076	17.4%
Auxiliary Operations	124,748	120,000	(4,748)	-3.8%
Bond Building	23,586,181	12,250,320	(11,335,861)	-48.1%
Food Service	5,495,194	5,850,000	354,806	6.5%
Other	5,104,814	4,047,500	(1,057,314)	-20.7%

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	9,656,880	10,712,967
Gifted Education	562,230	623,716
Remedial Education	0	0
ELL Incremental Costs	214,975	238,485
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	10,434,085	11,575,168

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified -	0	27	27	1 to 277.4
Superintendent, Principals, Other Administrators	2	423	425	1 to 17.6
Teachers	0	47	47	1 to 159.4
Other	2	497	499	1 to 15.0
Subtotal	0	10	10	1 to 749.0
Classified -	0	113	113	1 to 66.3
Managers, Supervisors, Directors	2	272	274	1 to 27.3
Teachers Aides	2	395	397	1 to 18.9
Other	4	892	896	1 to 8.4
Subtotal	0	59	59	1 to 18.0
TOTAL	0	39	39	1 to 16.0
Special Education -	0	59	59	1 to 18.0
Teacher	0	39	39	1 to 16.0
Staff				

This is a notification that the above mentioned School District will be having a public hearing and board meeting to revise its Fiscal Year 2022 Expenditure Budget, as required by A.R.S. §15-905(E)(1).

Meeting Date: 9/7/2021 Time: 5:30pm

Location:

Street Address: 3802 N. 91st Ave.

Bldg: District Office

Rm/Ste: Zoom/Facebook Live

City: Phoenix

State: AZ

Zip: 85037

A copy of the agenda of the matters to be discussed or decided at the meeting may be obtained by contacting:

Contact Name: Joanne Fimbres

Phone: 623-772-2200

Email Address: jfimbres@pesd92.org

Phone Ext:

The information above is posted on ADE's Web site pursuant to A.R.S. §15-905(C) and is not intended to satisfy Open Meeting Law requirements under A.R.S. §38-431.02 et seq.

Comments:

Go to Pendergast Elementary School District on Facebook and click Videos to get access to the Facebook Live video