



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 21, 2023
Adopted
Revised Date

Handwritten signatures of Joseph Landes and Gabriela Rene

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 22, 2023

Type the Date as MM/DD/YYYY

Handwritten signature of Karl Uterhardt

Superintendent Signature

Handwritten signature of Candy Acuna

Business Manager Signature

KARL UTERHARDT

Superintendent Name (Typed Name)

CANDY ACUNA

Business Manager Name (Typed Name)

District Contact Employee: Karl Uterhardt

Telephone: (520) 384-2540 Email: kuterhardt@cochiseschool.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2023, Estimated Revenues by Source for Fiscal Year 2024 (Local, Intermediate, State, Federal), and TOTAL.

Please ensure District Contacts Tab is complete

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

Table comparing tax rates for Prior FY 2023 and Est. Budget FY 2024. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

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

Table with 3 columns: Line Item, Budgeted Expenditures, Budget Limit. Rows include 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: Line Item, Amount. Rows include Average salary of all teachers employed in FY 2024, Average salary of all teachers employed in FY 2023, Increase in average teacher salary from the prior year, and Percentage increase.

Check this box if your district has no teachers (transporting districts and some CTEDs).

Comments on average salary calculation (Optional): One new teacher and one teacher previously 40%, now 100%

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Executive Assistant to Superintendent						
Chief Financial Officer						
Business Manager 1	Ms.	Candy	Acuna	cacuna@cochiseschool.org	520-384-2540	2542
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
SPED Data Reporting Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
AzEDS/ADM Data Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Transportation Data Reporting Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Curriculum Coordinator	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Information Technology (IT) Director	Mr.	Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Bookstore Manager						
Governing Board Member	Mr.	Frank	Flanders	ffcontracting@yahoo.com	520-384-2540	
Governing Board Member	Mrs.	Gabriela	Rone		520-384-2540	
Governing Board Member	Mrs.	Carolyn	Ricketts	virginiacarlee@yahoo.com	520-384-2540	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.cochiseschool.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 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	13.00	10.00	655,216	291,814	1,000	8,000	1,000	1,020,959	957,030	-6.3%
2000 Support Services											
2100 Students	2.	0.50	0.50	27,500	8,393		1,000		550	36,893	6607.8%
2200 Instructional Staff	3.	0.40	0.40	59,215	10,357	10,300	2,000		27,379	81,872	199.0%
2300 General Administration	4.	0.20	0.20	18,100	3,625	23,000			22,425	44,725	99.4%
2400 School Administration	5.	0.50	0.50	64,715	24,609	5,000	1,500	1,500	7,850	97,324	1139.8%
2500 Central Services	6.	0.40	0.40	22,000	4,011	8,300	100	6,500	197,750	40,911	-79.3%
2600 Operation & Maintenance of Plant	7.	2.00	2.00	81,556	56,124	69,888	75,500	250	281,785	283,318	0.5%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	27,208	23,939	1,500			50,882	52,647	3.5%
610 School-Sponsored Cocurricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	18.00	15.00	955,510	422,872	118,988	88,100	9,250	1,609,580	1,594,720	-0.9%
200 and 300 Special Education											
1000 Instruction	15.	1.00	2.00	40,501	6,287	13,300	500	250	46,117	60,838	31.9%
2000 Support Services											
2100 Students	16.	0.00							0	0	0.0%
2200 Instructional Staff	17.	0.00	1.00	40,210	22,177	76,798		300	84,157	139,485	65.7%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	1.00	3.00	80,711	28,464	90,098	500	550	130,274	200,323	53.8%
400 Pupil Transportation	25.	1.00	1.00	28,081	8,441	58,900	39,500	1,000	122,734	135,922	10.7%
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.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	20.00	19.00	1,064,302	459,777	267,986	128,100	10,800	1,862,588	1,930,965	3.7%

The district has budgeted less in the M and O Fund than the General Budget Limit as calculated on page 7 of 8 by \$29,585.

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	130,274	200,323	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	130,274	200,323	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0
 Staff-Pupil 1 to 0

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	9.00	10.00
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	23000
All Funds - Federal	6330	

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) \$ 52,647
 (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.	129,513	29,472		650			111,740	159,635	42.9%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.			8,673				8,367	8,673	3.7%
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	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	129,513	29,472	8,673	650	0	0	120,107	168,308	40.1%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$1,494.

Classroom Site Fund Budget Limit Calculation

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	143,650
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	59932
Unexpended Budget Balance (line 10 minus 11)	12.	83,718
Interest Earned in the Classroom Site Fund in FY 2023	13.	0
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	86084
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.	169802

(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)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		35,000		5,000				28,044	40,000	42.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff		3,000	100	36,000				16,550	39,100	136.3%
2300, 2400, 2500, 2900 Administration			20,000	8,000				26,000	28,000	7.7%
2600 Operation & Maintenance of Plant				12,000				30,000	12,000	-60.0%
2700 Student Transportation				64,900				3,000	64,900	2063.3%
3000 Operation of Noninstructional Services (5)								0	0	0.0%
4000 Facilities Acquisition and Construction				23,000			2,000	25,000	25,000	0.0%
5000 Debt Service					9,200	1,800		10,950	11,000	0.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	38,000	20,100	148,900	9,200	1,800	2,000	139,544	220,000	57.7%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$16,662.

(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	\$ 3,000
6642 Textbooks	5,000
6643 Instructional Aids	30,000
673X Furniture and Equipment	15,000
673X Vehicles	2,000
673X Tech Hardware & Software	8,000

(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.

(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
Total Fund Expenditures	1.	139,544	220,000	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	0		0		0	
6200 Employee Benefits	3.	0	0	0		0		0	
6450 Construction Services	4.	25,000	2,000	0		0		0	
6710 Land and Improvements	5.	0	8,000	0		0		0	
6720 Buildings and Improvements	6.	15,000	15,000	0		0		0	
673X Furniture and Equipment	7.	25,350	15,000	0		0		0	
673X Vehicles	8.	3,000	2,000	0		0		0	
673X Technology Hardware & Software	9.	0	8,000	0		0		0	
6831, 6832, 6833 Redemption of Principal	10.	9,200	9,200	0		0		0	
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	1,750	1,800	0		0		0	
Total (lines 2-11)	12.	79,300	61,000	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	0	0				0	
New Construction	14.	0	0	0		0		0	
Other	15.	108,300	61,000	0		0		0	
Total (lines 13-15, must equal line 12)	16.	108,300	61,000	0	0	0	0	0	0

(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 _____

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)	\$ 880,131	\$ 158,131
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 53,886	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 53,886	53,886
*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)	1,040,000	
*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)	218,550	
(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)		
* 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)		
*11. Estimated Allocation of One-time State Aid Supplement (Laws 2023, Ch. 133, §31)		
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)	\$ 1,980,550	
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)		\$ 212,017

* 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)	\$ 296,098
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ 296,098
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 139,544
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 139,544
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 121,136
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 18,408
8. Interest Earned in Fund 610 in FY 2023	\$ 6,237
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
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:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 212,017
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 236,662

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.