



FY 2023
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 2023 was

Proposed June 28, 2022
Adopted
Revised
Date

[Handwritten Signature]

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon-on ADE's website by June 29, 2022

Type the Date as MM/DD/YYYY

[Handwritten Signature]

Superintendent Signature

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

- 1. Total Budgeted Revenues for Fiscal Year 2022 \$
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)
Local 1000 \$
Intermediate 2000 \$
State 3000 \$
Federal 4000 \$
TOTAL \$ 0

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 with 3 columns: Tax Rate Category, Prior FY 2022, Est. Budget FY 2023. Rows include Primary Tax Rate (5.3878, 5.2670), Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate (0.0000, 0.0000).

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

Table with 3 columns: 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 (2,368,361).

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

- 1. Average salary of all teachers employed in FY 2023 (budget year) \$ 58,447
2. Average salary of all teachers employed in FY 2022 (prior year) \$ 58,447
3. Increase in average teacher salary from the prior year \$ 0
4. Percentage increase 0%

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Executive Assistant to Superintendent						
Chief Financial Officer						
Business Manager 1		Candy	Acuna	cacuna@cochiseschool.org		2542
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
SPED Data Reporting Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
AzEDS/ADM Data Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Transportation Data Reporting Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Curriculum Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Information Technology (IT) Director		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Bookstore Manager						
Governing Board Member		Carolyn	Ricketts	virginiacarlee@yahoo.com	520-384-2540	
Governing Board Member		Frank	Flanders	ffcontracting@yahoo.com	520-384-2540	
Governing Board Member		Gary	Regnier	gdrhome@gmail.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 2022	Budget FY 2023		
	100 Regular Education										
1000 Instruction	1.	13.00	683,829	269,530	61,000	8,000	600	1,034,662	1,022,959	-1.1%	
2000 Support Services											
2100 Students	2.	0.50				400		35,524	400	-98.9%	
2200 Instructional Staff	3.	0.40	13,920	2,859	7,000	3,600		73,927	27,379	-63.0%	
2300 General Administration	4.	0.20		325	22,000			45,917	22,325	-51.4%	
2400 School Administration	5.	0.50			3,500	1,500	1,100	101,178	6,100	-94.0%	
2500 Central Services	6.	0.40			192,750		5,000	60,848	197,750	225.0%	
2600 Operation & Maintenance of Plant	7.	2.00	80,086	54,999	77,600	69,000	100	268,355	281,785	5.0%	
2900 Other	8.	0.00						0	0	0.0%	
3000 Operation of Noninstructional Services	9.	1.00	26,460	22,922	1,500			50,034	50,882	1.7%	
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	0.00	804,295	350,635	365,350	82,500	6,800	1,670,445	1,609,580	-3.6%
200 and 300 Special Education											
1000 Instruction	15.	1.00	37,395	5,672	1,300	1,500	250	44,673	46,117	3.2%	
2000 Support Services											
2100 Students	16.	0.00						0	0	0.0%	
2200 Instructional Staff	17.	0.00			83,857		300	71,500	84,157	17.7%	
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	0.00	37,395	5,672	85,157	1,500	550	116,173	130,274	12.1%
400 Pupil Transportation	25.	1.00		32,236	10,498	30,000	49,000	1,000	102,027	122,734	20.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	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%	
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	0.00	873,926	366,805	480,507	133,000	8,350	1,888,645	1,862,588	-1.4%

The district has budgeted less in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$45,787.

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	116,173	130,274	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)	116,173	130,274	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	22000
All Funds - Federal	6330	

FY 2023 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) \$ 50,882
 (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 0
 Staff-Pupil 1 to 17

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	9.00	9.00
Number of FTE - Certified Purchased Services Personnel		1.00

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 2022	Budget FY 2023	
1000 Instruction	1.	92,000	19,090		650			111,740	111,740	0.0%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.			8,367				8,367	8,367	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	92,000	19,090	8,367	650	0	0	120,107	120,107	0.0%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$23,543.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	120,150
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	56,504
Unexpended Budget Balance (line 10 minus 11)	12.	63,646
Interest Earned in the Classroom Site Fund in FY 2022	13.	0
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	80,004
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	143,650

(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	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 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1) 1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6) 2.		24,000	9,000				23,600	33,000	39.8%
1000 Instruction 2.									
2000 Support Services 3.		3,200	18,350				11,550	21,550	86.6%
2100, 2200 Students and Instructional Staff 4.			22,000				15,000	22,000	46.7%
2300, 2400, 2500, 2900 Administration 5.			35,000				12,500	35,000	180.0%
2600 Operation & Maintenance of Plant 6.			15,000				2,700	15,000	455.6%
2700 Student Transportation 7.							0	0	0.0%
3000 Operation of Noninstructional Services (5) 8.						30,000	92,000	30,000	-67.4%
4000 Facilities Acquisition and Construction 9.				9,200	1,750		10,150	10,950	7.9%
5000 Debt Service 10.									
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	27,200	99,350	9,200	1,750	30,000	167,500	167,500	0.0%

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 \$18,606.

(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	\$ 3,200
6642 Textbooks	6,000
6643 Instructional Aids	18,000
673X Furniture and Equipment	27,350
673X Vehicles	15,000
673X Tech Hardware & Software	

(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 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.	167,500	167,500	0		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.	92,000	30,000	0		0		0	4.
6710 Land and Improvements	5.	7,000	10,000	0		0		0	5.
6720 Buildings and Improvements	6.	3,000	15,000	0		0		0	6.
673X Furniture and Equipment	7.	12,800	27,350	0		0		0	7.
673X Vehicles	8.	2,700	15,000	0		0		0	8.
673X Technology Hardware & Software	9.	0	0	0		0		0	9.
6831, 6832, 6833 Redemption of Principal	10.	9,000	9,200	0		0		0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	1,150	1,750	0		0		0	11.
Total (lines 2-11)	12.	127,650	108,300	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0		0				0	13.
New Construction	14.	0		0		0		0	14.
Other	15.	140,300	108,300	0		0		0	15.
Total (lines 13-15, must equal line 12)	16.	140,300	108,300	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 2023 _____

**CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 845,579	\$ 185,579
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 0	
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c) Total DAA (line 2.a plus 2.b)	\$ 0	0
*3. FY 2023 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 \$0,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)	1,020,000	
*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)	228,375	
(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 2021 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2022 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	
(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) 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. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 1,908,375	\$ 185,579
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 11)		

* 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 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
 (A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ 239,095
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 2022 Capital Expenditures (line 1 + 2)	\$ 239,095
4. Amount Budgeted in Fund 610 in FY 2022	\$ 167,500
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 167,500
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 167,025
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 475
8. Interest Earned in Fund 610 in FY 2022	\$ 52
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 2023 (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)	\$ 185,579
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 186,106

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