

Exhibit 1
FY'24 Budget: Summary By Major Category

Major Budget Category	FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)	Incremental Change (%)
Total Salaries	32,588,390	33,741,679	1,153,289	3.54%
Special Education (non-salary)	1,628,155	1,711,062	82,907	5.09%
Utilities	1,056,051	1,181,288	125,237	11.86%
Operations and Maintenance (non-salary)	584,100	584,100	-	0.00%
All other non-salary	4,188,220	4,259,819	71,599	1.71%
TOTAL	40,044,916	41,477,949	1,433,032	3.58%

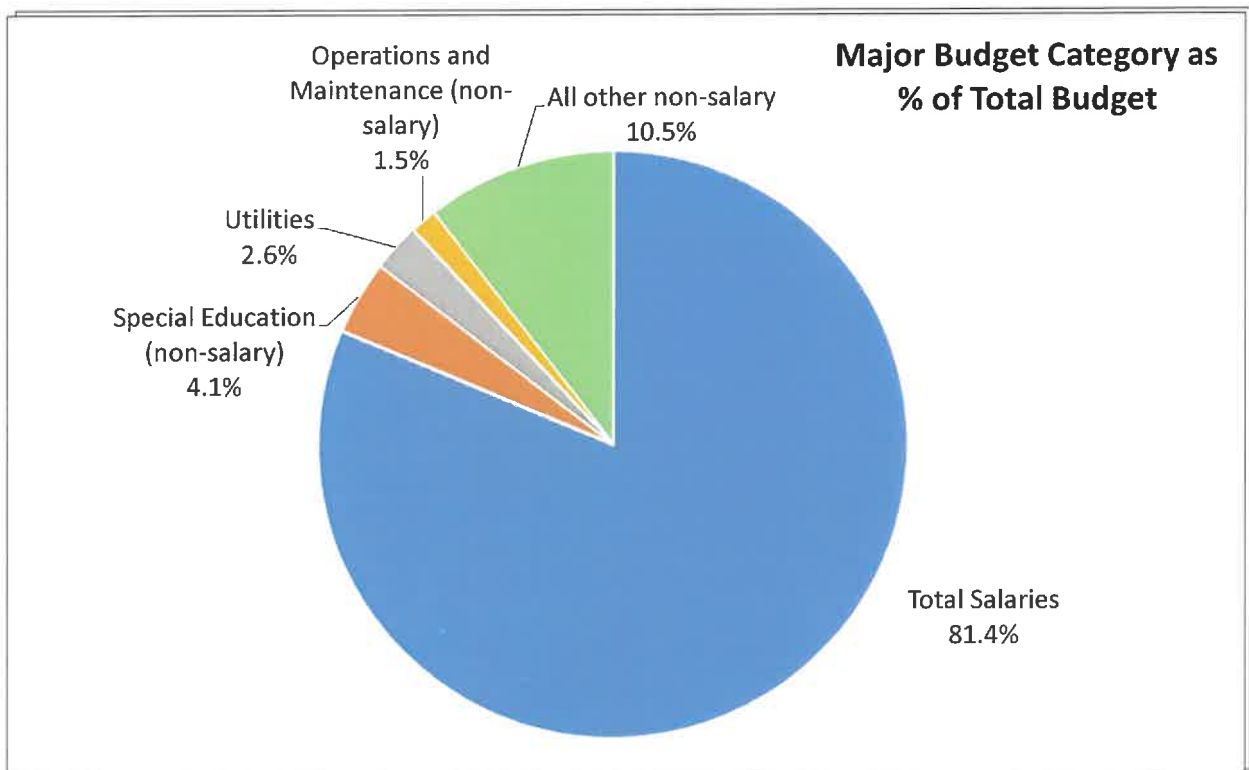


Exhibit 2
FY'24 Budget: Summary by Object Code*

Object Code	Final FY'23 Budget	FY'24 Budget Request	FY'24 Revenue/Grant Offset	FY'24 Total Operating Budget	Increase/Decrease (\$): FY'23 to FY'24	Increase/Decrease (%): FY'23 to FY'24
1 - Professional Salaries	27,347,637	29,215,322	(907,891)	28,307,431	959,794	3.51%
2 - Administrative Salaries	850,052	1,007,077	(62,000)	945,077	95,025	11.18%
3 - Other Salaries	4,390,701	4,930,251	(441,080)	4,489,171	98,470	2.24%
4 - Contract Services	6,082,861	7,933,832	(1,570,922)	6,362,910	280,049	4.60%
5 - Supplies and Materials	964,757	1,238,257	(263,500)	974,757	10,000	1.04%
6 - Other Expenses	408,908	408,603	(10,000)	398,603	(10,305)	-2.52%
TOTAL	40,044,916	44,733,342	(3,255,393)	41,477,949	1,433,032	3.58%

*** What is an object code?**

2415	5	202	06	2	1	Chandler Art Supplies
------	---	-----	----	---	---	-----------------------

Object Codes, such as the one circled above, define the category of goods or services purchased (as assigned by the Department of Elementary and Secondary Education). Each school account number is assigned one of the following object codes:

- 1 – Professional Salaries
- 2 – Administrative Salaries
- 3 – Other Salaries
- 4 – Contract Services
- 5 – Supplies and Materials (note the example above)
- 6 – Other Expenses

Exhibit 3
FY'24 Budget: Expanded Summary

Budget Drivers	FY'23 Budget	Proposed FY'24 Budget	Percent of Total Budget	Incremental Change (\$)	Incremental Change (%)
Salary Categories					
Salaries - Teachers and Administrators	21,929,495	22,719,673	54.78%	790,178	3.60%
Salaries - Para Professional and Administrative	2,088,600	2,078,273	5.01%	(10,327)	-0.49%
Salaries - SPED Teachers and Administrators	4,376,711	4,520,296	10.90%	143,585	3.28%
Salaries - SPED Para Professional/Administrative	1,409,723	1,544,208	3.72%	134,485	9.54%
Salaries - Pre-School Professional	435,762	421,042	1.02%	(14,720)	-3.38%
Professional/Administrative	59,281	79,954	0.19%	20,673	34.87%
Salaries - Short and Long-Term Subs, Lane Changes, Retirement Incentive	489,669	541,970	1.31%	52,301	10.68%
Salaries - Athletics	548,383	596,920	1.44%	48,537	8.85%
Salaries - Operations and Maintenance	1,250,767	1,239,344	2.99%	(11,423)	-0.91%
Subtotal:	32,588,390	33,741,679	81.35%	1,153,289	3.54%
Expense Categories					
Athletics	97,914	97,914	0.24%	-	0.00%
Integrated Pre-School	7,000	7,000	0.02%	-	0.00%
Operations and Maintenance (excluding utilities)	584,100	584,100	1.41%	-	0.00%
Utilities (gas, electric, water, telephone)	1,056,051	1,181,288	2.85%	125,237	11.86%
Transportation: Regular Day (including homeless)	1,574,343	1,635,942	3.94%	61,599	3.91%
SPED: Transportation	368,020	419,543	1.01%	51,523	14.00%
SPED: Out-of-District Tuition	840,075	881,765	2.13%	41,690	4.96%
SPED: Other Non-Salary Costs	420,060	409,755	0.99%	(10,305)	-2.45%
Technology	843,002	843,002	2.03%	-	0.00%
Alden School	156,826	156,826	0.38%	-	0.00%
Chandler School	134,580	144,580	0.35%	10,000	7.43%
Middle School	157,720	157,720	0.38%	-	0.00%
High School (excluding Athletics)	326,856	326,856	0.79%	-	0.00%
District Administration/Instructional Leadership	473,963	473,963	1.14%	-	0.00%
District Health Services	28,000	28,000	0.07%	-	0.00%
District - Out of District Vocational Education	388,016	388,016	0.94%	-	0.00%
Subtotal:	7,456,526	7,736,270	18.65%	279,744	3.75%
TOTAL	40,044,916	41,477,949	100.00%	1,433,032	3.58%

Exhibit 4
FY'24 Budget: Summary By Location

Location	FY'23	Proposed FY'24 Budget	Incremental Change (\$)	Incremental Change (%)
Alden	4,465,167	4,589,005	123,838	2.77%
Chandler	3,953,331	4,119,179	165,848	4.20%
Middle School	5,359,540	5,612,466	252,926	4.72%
High School	8,965,960	9,259,229	293,269	3.27%
Special Education	7,414,589	7,775,566	360,978	4.87%
Integrated Pre-School	502,043	507,995	5,953	1.19%
District Technology	1,384,365	1,362,317	(22,048)	-1.59%
District Health	48,313	48,743	430	0.89%
District Administration	3,727,020	3,886,137	159,117	4.27%
Instructional Leadership	945,656	924,563	(21,093)	-2.23%
Operations & Maintenance	2,890,918	3,004,732	113,814	3.94%
Vocational Education	388,016	388,016	-	0.00%
TOTAL	40,044,916	41,477,949	1,433,032	3.58%

Exhibit 5
FY'24 Budget: FTE Summary
By Cost Center

Cost Center	Cost Center Number	FY'23 FTE Count	FY'24 FTE Count	Change (+/-)
Alden School	1	51.58	51.58	-
Chandler School	2	60.01	61.45	1.44
DMS - Administration	3	5.00	5.00	-
DMS - Art	4	1.50	1.50	-
DMS - English	5	8.00	9.00	1.00
DMS - Family and Consumer Science	6	-	-	-
DMS - Guidance	7	5.00	5.00	-
DMS - Health Education	8	2.00	2.00	-
DMS - Health Services	9	1.00	1.00	-
DMS - Library/Media	10	0.50	0.50	-
DMS - Mathematics	11	7.00	7.00	-
DMS - Music	12	2.42	2.42	-
DMS - Physical Education	13	3.00	3.00	-
DMS - Psychologists	14	1.00	1.00	-
DMS - Reading	15	1.00	0.50	(0.50)
DMS - Science	16	7.00	6.00	(1.00)
DMS - Social Studies	17	6.00	6.00	-
DMS - Technology Education	18	1.00	2.20	1.20
DMS - World Language	19	5.90	6.00	0.10
DMS Subtotal:		57.32	58.12	0.80
DHS - Administration	24	6.00	6.00	-
DHS - Art	25	2.00	2.00	-
DHS - Athletics	26	1.50	1.50	-
DHS - English	27	10.60	11.50	0.90
DHS - Family and Consumer Science	28	2.00	2.00	-
DHS - Guidance	29	8.20	8.20	-
DHS - Health Education	30	-	-	-
DHS - Health Services	31	1.50	1.50	-
DHS - Library/Media	32	1.50	1.50	-
DHS - Mathematics	33	11.20	11.20	-
DHS - Music	34	4.10	4.80	0.70
DHS - Occ. and Vocational Education	35	-	-	-
DHS - Physical Education	36	5.00	5.00	-
DHS - Psychologists	37	2.00	2.00	-
DHS - Reading	38	-	-	-
DHS - Science	39	10.20	10.20	-
DHS - Social Studies	40	11.20	11.40	0.20
DHS - Technology Education	41	3.00	2.80	(0.20)
DHS - World Language	42	10.90	10.80	(0.10)
DHS Subtotal:		90.90	92.40	1.50
Special Education	47	98.10	98.00	(0.10)
Integrated Preschool	48	9.80	9.94	0.14
Technology	49	6.00	5.00	(1.00)
District - Health Services	50	-	-	-
District Administration	51	17.00	15.00	(2.00)
Instructional Leadership	52	8.20	7.60	(0.60)
Operations and Maintenance	53	24.50	24.50	-
Vocational Education	54	-	-	-
TOTAL		423.41	423.59	0.18

Exhibit 6
FY'24 Budget: Revenue Offsets

Budget Offset	FY'23	FY'24	Incremental Change (\$)	Location in Budget of Offset
SPED Circuit Breaker Reimbursement	800,000	768,811	(31,189)	Cost Center 47 - District Special Education Tuition In-State
Bus Fee Revolving Account	212,000	212,000	-	Cost Center 51 - District School Bus Contracted Services (\$200,000); Cost Center 53: District Management of Grounds (\$12,000).
High School Parking Fee Revolving	12,000	12,000	-	Cost Center 53: District Management of Grounds
Kindergarten Fee Revolving Account	537,944	544,813	6,869	Cost Center 2: Chandler Kindergarten Teachers, Chandler Kindergarten Instructional Assistants
Pre-School Tuition Revolving Account	61,494	67,354	5,860	Cost Center 48: Chandler Pre-School Teacher and Instructional Assistant
Early Childhood Education Grant 262	14,832	17,803	2,971	Cost Center 48: Chandler Pre-School Instructional Assistants
Athletic Fee Revolving	392,942	381,500	(11,442)	Cost Center 26: Athletic Office Assistant, Coaching Stipends, and Supplies
SPED Tuition In Revolving Account	21,957	21,957	-	Cost Center 37: DHS Psychologists
High School Co-Curricular Fee Revolving	45,000	45,000	-	Cost Center 24: DHS Co-Curricular Stipends
Middle School Co-Curricular Fee Revolving	25,000	25,000	-	Cost Center 3: DMS Co-Curricular Stipends
SPED Entitlement Grant 240	686,000	724,111	38,111	Cost Center 47: SPED Administrative Assistants, District Medical Therapeutic, District Instructional Assistants, District Medical Therapy Contracted Services, and District SPED Collaborative Tuition
ESSER Grants	225,233	361,044	135,811	Cost Center 1: Math Specialist Cost Center 2: Elementary Teacher, Math Specialist Cost Center 47: Chandler SPED Teacher Cost Center 48: Speech and Language Pathologist
Magic Dragon	-	44,000	44,000	Cost Center 2: Chandler Nurse
School Lunch Revolving	20,000	30,000	10,000	Cost Centers 1,2: Revenue from School Lunch program used to offset salary costs to administer program
TOTAL	3,054,402	3,255,393	200,991	

The two largest offsets are the **Special Education Circuit Breaker** and the **Federal Special Education Entitlement Grant (240)**. Definitions for both are below.



The state's **Special Education Circuit Breaker** program reimburses local school districts for a portion of their costs for educating severely high-needs special education students. The state reimburses a portion of district costs above a certain threshold and the precise reimbursement formula changes year-to-year depending on the total amount allocated for this line item in a given fiscal year and on the level of claims statewide.



The purpose of the **IDEA Federal Special Education Entitlement Grant (240)** is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

Exhibit 7
FY'24 Budget: Funding Full Day Kindergarten

Budget Offset by Fiscal Year	Total Salary Expense	Revolving Fund - Offset	Net Expense - Operating Budget	Increase to Operating Budget
Kindergarten Fee Revolving Account: FY'23	\$1,039,743	\$537,000	\$502,743	
Kindergarten Fee Revolving Account: FY'24	\$1,092,857	\$412,904	\$679,953	\$177,210
Kindergarten Fee Revolving Account: FY'25	\$1,152,876	\$250,000	\$902,876	\$222,923
Kindergarten Fee Revolving Account: FY'26	\$1,213,979	\$185,599	\$1,028,380	\$125,504
Kindergarten Fee Revolving Account: FY'27	\$1,280,748	\$100,000	\$1,180,748	\$152,368

Budget Offset by Fiscal Year	Revolving Fund - Balance	Total Tuition Payments	Total Operating - Budget Offset	Revolving Fund - Ending Balance
Kindergarten Fee Revolving Account: FY'23	\$576,333	\$537,000	(\$537,000)	\$576,333
Kindergarten Fee Revolving Account: FY'24	\$576,333	\$270,000	(\$412,904)	\$124,096
Kindergarten Fee Revolving Account: FY'25	\$485,599	\$202,500	(\$250,000)	\$162,904
Kindergarten Fee Revolving Account: FY'26	\$438,099	\$0	(\$185,599)	\$64,401
Kindergarten Fee Revolving Account: FY'27	\$252,500	\$0	(\$100,000)	\$85,599

Budget Offset by Fiscal Year	Proposed Tuition Rate - per student	Proposed Tuition Rate - per family
Kindergarten Fee Revolving Account: FY'23	\$4,000	\$6,000
Kindergarten Fee Revolving Account: FY'24	\$2,000	\$3,000
Kindergarten Fee Revolving Account: FY'25	\$1,500	\$2,250