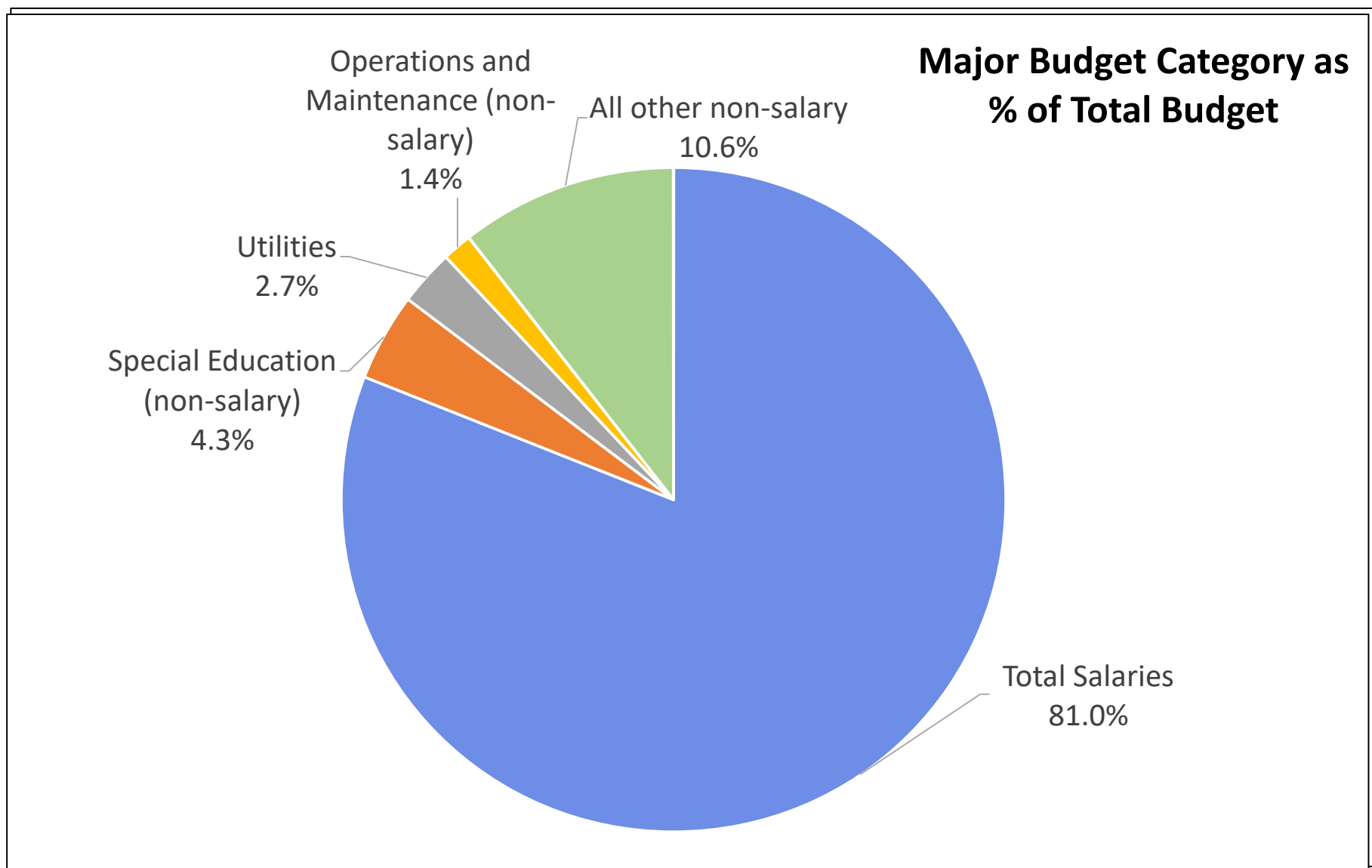


**Exhibit 1**  
**FY'23 Budget: Summary By Major Category**

Major Budget Category	FY'22 Budget	Proposed FY'23 Budget	Incremental Change (\$)	Incremental Change (%)
Total Salaries	31,189,665	32,715,600	1,525,935	4.89%
Special Education (non-salary)	1,646,349	1,628,155	(18,194)	-1.11%
Utilities	1,048,554	1,056,051	7,497	0.71%
Operations and Maintenance (non-salary)	551,200	584,100	32,900	5.97%
All other non-salary	4,062,584	4,288,220	225,636	5.55%
<b>TOTAL</b>	<b>38,498,353</b>	<b>40,272,126</b>	<b>1,773,773</b>	<b>4.61%</b>



**Exhibit 2**  
**FY'23 Budget: Summary by Object Code\***

Object Code	Final FY'22 Budget	FY'23 Budget Request	FY'23 Revenue/Grant Offset	FY'23 Total Operating Budget	Increase/Decrease (\$): FY'22 to FY'23	Increase/Decrease (%): FY'22 to FY'23
1 - Professional Salaries	26,240,303	28,078,457	(546,127)	27,532,330	1,292,027	4.92%
2 - Administrative Salaries	832,161	896,569	(54,000)	842,569	10,408	1.25%
3 - Other Salaries	4,117,201	4,882,266	(441,565)	4,440,701	323,500	7.86%
4 - Contract Services	6,056,442	7,700,361	(1,557,000)	6,142,861	86,419	1.43%
5 - Supplies and Materials	904,502	1,213,607	(263,500)	950,107	45,605	5.04%
6 - Other Expenses	347,744	378,558	(15,000)	363,558	15,814	4.55%
<b>TOTAL</b>	<b>38,498,353</b>	<b>43,149,818</b>	<b>(2,877,192)</b>	<b>40,272,126</b>	<b>1,773,773</b>	<b>4.61%</b>

\* What is an object code?

2415	5	202	06	2	1	Chandler Art Supplies
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**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'23 Budget: Expanded Summary**

Budget Drivers	FY'22 Budget	Proposed FY'23 Budget	Percent of Total Budget	Incremental Change (\$)	Incremental Change (%)
<b>Salary Categories</b>					
Salaries - Teachers and Administrators	20,767,028	22,090,857	54.85%	1,323,830	6.37%
Salaries - Para Professional and Administrative	1,928,800	1,995,117	4.95%	66,317	3.44%
Salaries - SPED Teachers and Administrators	4,278,779	4,376,711	10.87%	97,932	2.29%
Salaries - SPED Para Professional/Administrative	1,373,288	1,409,723	3.50%	36,434	2.65%
Salaries - Pre-School Professional	415,188	435,762	1.08%	20,574	4.96%
Salaries - Pre-School Para Professional/Administrative	60,236	59,281	0.15%	(955)	-1.59%
Salaries - Short and Long-Term Subs, Lane Changes, Retirement Incentive	651,908	499,000	1.24%	(152,908)	-23.46%
Salaries - Athletics	502,286	548,383	1.36%	46,097	9.18%
Salaries - Operations and Maintenance	1,212,152	1,300,767	3.23%	88,615	7.31%
<b>Subtotal:</b>	<b>31,189,665</b>	<b>32,715,600</b>	<b>81.24%</b>	<b>1,525,935</b>	<b>4.89%</b>
<b>Expense Categories</b>					
Athletics	49,914	97,914	0.24%	48,000	96.17%
Integrated Pre-School	6,823	7,000	0.02%	177	2.59%
Operations and Maintenance (excluding utilities)	551,200	584,100	1.45%	32,900	5.97%
Utilities (gas, electric, water, telephone)	1,048,554	1,056,051	2.62%	7,497	0.71%
Transportation: Regular Day (including homeless)	1,530,640	1,574,343	3.91%	43,703	2.86%
SPED: Transportation	376,402	368,020	0.91%	(8,382)	-2.23%
SPED: Out-of-District Tuition	920,092	840,075	2.09%	(80,017)	-8.70%
SPED: Other Non-Salary Costs	349,855	420,060	1.04%	70,205	20.07%
Technology	830,252	843,002	2.09%	12,750	1.54%
Alden School	133,241	156,826	0.39%	23,585	17.70%
Chandler School	120,393	134,580	0.33%	14,187	11.78%
Middle School	162,257	157,720	0.39%	(4,537)	-2.80%
High School (excluding Athletics)	340,085	326,856	0.81%	(13,229)	-3.89%
District Administration/Instructional Leadership	472,963	573,963	1.43%	101,000	21.35%
District Health Services	28,000	28,000	0.07%	-	0.00%
District - Out of District Vocational Education	388,016	388,016	0.96%	-	0.00%
<b>Subtotal:</b>	<b>7,308,688</b>	<b>7,556,526</b>	<b>18.76%</b>	<b>247,838</b>	<b>3.39%</b>
<b>TOTAL</b>	<b>38,498,353</b>	<b>40,272,126</b>	<b>100.00%</b>	<b>1,773,773</b>	<b>4.61%</b>

**Exhibit 4*****FY'23 Budget: Summary By Location***

<b>Location</b>	<b>FY'22</b>	<b>Proposed FY'23 Budget</b>	<b>Incremental Change (\$)</b>	<b>Incremental Change (%)</b>
Alden	4,205,510	4,446,505	240,995	5.73%
Chandler	3,711,537	4,119,823	408,286	11.00%
Middle School	5,056,209	5,355,805	299,596	5.93%
High School	8,473,708	8,970,735	497,027	5.87%
Special Education	7,298,417	7,414,589	116,172	1.59%
Integrated Pre-School	482,247	502,043	19,796	4.10%
District Technology	1,227,307	1,251,369	24,062	1.96%
District Health	48,129	48,313	184	0.38%
District Administration	3,759,672	3,767,860	8,188	0.22%
Instructional Leadership	1,035,695	1,066,152	30,457	2.94%
Operations & Maintenance	2,811,906	2,940,918	129,012	4.59%
Vocational Education	388,016	388,016	-	0.00%
<b>TOTAL</b>	<b>38,498,353</b>	<b>40,272,126</b>	<b>1,773,773</b>	<b>4.61%</b>

**Exhibit 5**  
**FY'23 Budget: FTE Summary**  
**By Cost Center**

Cost Center	Cost Center Number	FY'22 FTE Count	FY'23 FTE Count	Change (+/-)
Alden School	1	49.58	51.58	2.00
Chandler School	2	58.01	60.01	2.00
DMS - Administration	3	4.50	5.00	0.50
DMS - Art	4	1.50	1.50	-
DMS - English	5	8.00	8.00	-
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	1.00	-
DMS - Science	16	7.00	7.00	-
DMS - Social Studies	17	6.00	6.00	-
DMS - Technology Education	18	1.00	1.00	-
DMS - World Language	19	5.90	5.90	-
<b>DMS Subtotal:</b>		<b>56.82</b>	<b>57.32</b>	<b>0.50</b>
DHS - Administration	24	6.00	6.00	-
DHS - Art	25	2.00	2.00	-
DHS - Athletics	26	1.50	1.50	-
DHS - English	27	10.20	10.60	0.40
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	4.10	-
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	11.20	-
DHS - Technology Education	41	2.60	3.00	0.40
DHS - World Language	42	10.10	10.90	0.80
<b>DHS Subtotal:</b>		<b>89.30</b>	<b>90.90</b>	<b>1.60</b>
Special Education	47	98.10	98.10	-
Integrated Preschool	48	9.80	9.80	-
Technology	49	5.00	5.00	-
District - Health Services	50	-	-	-
District Administration	51	14.00	17.00	3.00
Instructional Leadership	52	9.20	9.20	-
Operations and Maintenance	53	23.50	24.50	1.00
Vocational Education	54	-	-	-
<b>TOTAL</b>		<b>413.31</b>	<b>423.41</b>	<b>10.10</b>



**Exhibit 6**  
**FY'23 Budget: Revenue Offsets**

Budget Offset	FY'22	FY'23	Incremental Change (\$)	Location in Budget of Offset
SPED Circuit Breaker Reimbursement	800,000	800,000	-	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	360,734	(177,210)	Cost Center 2: Chandler Kindergarten Teachers, Chandler Kindergarten Instructional Assistants
Pre-School Tuition Revolving Account	61,494	61,494	-	Cost Center 48: Chandler Pre-School Teachers (\$17,990); Chandler Pre- School Instructional Assistants (\$43,504)
Early Childhood Education Grant 262	14,832	14,832	-	Cost Center 48: Chandler Pre-School Teachers
Athletic Fee Revolving	392,609	392,942	333	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	686,000	-	Cost Center 47: SPED Administrative Assistants, District Medical Therapeutic, District Instructional Assistants, District Medical Therapy Contracted Services, and District SPED Collaborative Tuition
ESSER Funding: ESSER I, II, III	232,065	225,233	(6,832)	Multi Cost Centers: Federal funding to offset loss of direct instruction; used for elementary classroom teacher, speech language pathologist, math specialists, TLA
School Lunch Revolving	20,000	20,000	-	Cost Centers 1,2: Revenue from School Lunch program used to offset salary costs to administer program
<b>TOTAL</b>	<b>3,060,901</b>	<b>2,877,192</b>	<b>(183,709)</b>	

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'23 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'22	\$987,180	\$537,000	\$450,180	
Kindergarten Fee Revolving Account: FY'23	\$1,039,743	\$360,734	\$679,009	\$228,829
Kindergarten Fee Revolving Account: FY'24	\$1,094,849	\$250,000	\$844,849	\$165,840
Kindergarten Fee Revolving Account: FY'25	\$1,152,876	\$185,599	\$967,277	\$122,428
Kindergarten Fee Revolving Account: FY'26	\$1,213,979	\$100,000	\$1,113,979	\$146,701

Budget Offset by Fiscal Year	Revolving Fund - Balance	Total Tuition Payments	Total Operating Budget Offset	Revolving Fund - Ending Balance
Kindergarten Fee Revolving Account: FY'22	\$576,333	\$537,000	(\$537,000)	\$576,333
Kindergarten Fee Revolving Account: FY'23	\$576,333	\$270,000	(\$360,734)	\$485,599
Kindergarten Fee Revolving Account: FY'24	\$485,599	\$202,500	(\$250,000)	\$438,099
Kindergarten Fee Revolving Account: FY'25	\$438,099	\$0	(\$185,599)	\$252,500
Kindergarten Fee Revolving Account: FY'26	\$252,500	\$0	(\$100,000)	\$152,500

Budget Offset by Fiscal Year	Proposed Tuition Rate - per student	Proposed Tuition Rate - per family
Kindergarten Fee Revolving Account: FY'22	\$4,000	\$6,000
Kindergarten Fee Revolving Account: FY'23	\$2,000	\$3,000
Kindergarten Fee Revolving Account: FY'24	\$1,500	\$2,250