

Charter school Valley of the Sun Waldorf Education Association
 Charter name
Desert Marigold School
 d.b.a. (as applicable)

County Maricopa **CTDS number** 078964000

FY 2024

State of Arizona

Charter School Annual Budget

Adopted

Version

By the Governing Board

We hereby certify that the budget for the school year 2024 was
 Proposed June 21, 2023
 Adopted July 12, 2023
 Revised _____
 Date

<small>DocuSigned by:</small> <u>Kerstin Kubina</u> <small>0E602CEBBE5F44E</small>	_____	President
<small>DocuSigned by:</small> <u>[Signature]</u> <small>CA7E7A8E9CE3487</small>	_____	Treasurer
<small>DocuSigned by:</small> <u>[Signature]</u> <small>BUE14A992228419</small>	_____	Secretary
<small>DocuSigned by:</small> <u>Gerard E. Tanner</u> <small>2BD22EEA584C487</small>	_____	Board Member
<small>DocuSigned by:</small> <u>[Signature]</u> <small>80DAD0B88074E1</small>	_____	Board Member
<small>DocuSigned by:</small> <u>Milie Grossenbacher</u> <small>2A27AE3D719B419</small>	_____	Board Member
<small>DocuSigned by:</small> <u>[Signature]</u> <small>35F31E880CC2470</small>	_____	Board Member

1. Total budgeted revenues for fiscal year 2023		\$	<u>3,755,237</u>
2. Estimated revenues by source for fiscal year 2024			
	Local	1000	\$ <u>256,000</u>
	Intermediate	2000	\$ _____
	State	3000	\$ <u>3,244,378</u>
	Federal	4000	\$ <u>128,483</u>
	TOTAL		\$ <u>3,628,861</u>

Charter school contact employee: Frank Mirizio
 Telephone: 602-243-6909 Email: fmirizio@desertmargiold.org

The FY 2024 budget file for the version described at left will be uploaded through the School Finance Budget System on ADE's website by July 15, 2023

<small>DocuSigned by:</small> <u>Frank Mirizio</u> <small>0CE135271948FF</small>	<small>Type the date as MM/DD/YYYY</small> <u>July 15, 2023</u>
_____	<small>DocuSigned by:</small> <u>Kerstin Kubina</u> <small>0E602CEBBE5F44E</small>
School official signature	_____
	School official signature

Frank Mirizio Kerstin Kubina
 School official (typed name) School official (typed name)

Average teacher salary (A.R.S. §15-189.05)

- Check box if the school is new and will begin operations in FY 2024.
- | | | |
|--|----|---------------|
| 1. Average salary of all teachers employed in budget year 2024 | \$ | <u>59,055</u> |
| 2. Average salary of all teachers employed in prior year 2023 | \$ | <u>47,786</u> |
| 3. Increase in average teacher salary from the prior year 2023 | \$ | <u>11,269</u> |
| 4. Percentage increase | | <u>23.6%</u> |

Comments on average salary calculation (optional): In addition to annual raises, raises were given to teachers for degrees and certifications, retroactively.

Charter school Valley of the Sun Waldorf Education Associa

County Maricopa

CTDS number 078964000

Charter contact information

Charter Representative
 Charter Representative
 Executive Assistant to Charter Representative
 Business Manager
 Business Consultant
 AzEDS/ADM Data Coordinator
 SPED Data Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 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
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Ms.	Kerstin	Kubina	kkbuina@desertmarigold.org	602-243-6909	
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Ms.	Monique	Garza	monique@aspirebc.net	602-243-6909	
Ms.	Crystal	Lee	clee@desertmarigold.org	602-243-6909	
Ms.	Crystal	Lee	clee@desertmarigold.org	602-243-6909	
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Mr.	Andrew	Darian	adarian@desertmarigold.org	602-243-6909	
Mr.	Frank	Mirizio	fmirizio@desertmarigold.org	602-243-6909	
Ms.	Kerstin	Kubina	kkbuina@desertmarigold.org	602-243-6909	
Mr.	Dan	Franks	dfranks@desertmarigold.org	602-243-6909	
Ms.	April	Sauer	asauer@desertmarigold.org	602-243-6909	
Mr.	John	Tanner	jtanner@desertmarigold.org	602-243-6909	
Ms.	Danielle	Martinez	dmartinez@desertmarigold.org	602-243-6909	
Mrs.	Nellie	Grossenbacher	ngrossenbacher@desertmarigold.org	602-243-6909	
Ms.	Myriah	Mhoon	board@desertmarigold.org	602-243-6909	
Ms.	Ashley	Parks	board@desertmarigold.org	602-243-6909	

Student Information System (SIS) Vendor

 Accounting Information System
 Is the Charter exempt from the Uniform System of Financial Records for Charter Schools (USFRCS)?
 Charter's website address

Charter school		Valley of the Sun Waldorf Education Association		County			Maricopa		CTDS number		078964000	
Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease			
							Prior year 2023	Budget year 2024				
1000 Schoolwide Project and 1500-1999 Other Special Projects												
100 Regular education												
1000 Instruction	1.	1,129,555	224,664	67,000	83,700		1,379,663	1,504,919	9.1%	1.		
Support services												
2100 Students	2.	120,800	21,744	23,600	500		128,679	166,644	29.5%	2.		
2200 Instruction	3.	66,435	11,958	4,800			81,100	83,193	2.6%	3.		
2300 General administration	4.				100		100	100	0.0%	4.		
2400 School administration	5.	114,480	20,606		12,000	6,000	181,800	153,086	-15.8%	5.		
2500 Central services	6.	42,760	7,697	182,938		16,300	231,310	249,695	7.9%	6.		
2600 Operation & maintenance of plant	7.	85,874	15,457	122,689	69,000		303,407	293,020	-3.4%	7.		
2900 Other support services	8.						0	0		8.		
3000 Operation of noninstructional services	9.					305	305	305	0.0%	9.		
4000 Facilities acquisition & construction	10.						0	0		10.		
5000 Debt service	11.					56,424	59,045	56,424	-4.4%	11.		
610 School-sponsored cocurricular activities	12.						0	0		12.		
620 School-sponsored athletics	13.	2,500			1,000		0	3,500		13.		
630, 700, 800, 900 Other programs	14.						0	0		14.		
Subtotal (lines 1-14)	15.	1,562,404	302,126	401,027	166,300	79,029	2,365,409	2,510,886	6.2%	15.		
200 Special education												
1000 Instruction	16.	219,420	39,496		4,000		260,945	262,916	0.8%	16.		
Support services												
2100 Students	17.	31,920	5,746	72,382			89,251	110,048	23.3%	17.		
2200 Instruction	18.						0	0		18.		
2300 General administration	19.						0	0		19.		
2400 School administration	20.						0	0		20.		
2500 Central services	21.						0	0		21.		
2600 Operation & maintenance of plant	22.						0	0		22.		
2900 Other support services	23.						0	0		23.		
3000 Operation of noninstructional services	24.						0	0		24.		
4000 Facilities acquisition & construction	25.						0	0		25.		
5000 Debt service	26.						0	0		26.		
Subtotal (lines 16-26)	27.	251,340	45,242	72,382	4,000	0	350,196	372,964	6.5%	27.		
400 Pupil transportation	28.						0	0		28.		
530 Dropout prevention programs	29.						0	0		29.		
540 Joint career & technical ed. & vocational ed. center	30.						0	0		30.		
550 K-3 Reading	31.	20,190					19,617	20,190	2.9%	31.		
Subtotal (lines 15 and 27-31)	32.	1,833,934	347,368	473,409	170,300	79,029	2,735,222	2,904,040	6.2%	32.		
1010 Classroom Site Project (from page 3, line 6)	33.	178,959	121,973	4,000	0		287,000	304,932	6.2%	33.		
1020 Instructional Improvement Project (from page 2, line 5)	34.						11,034	11,600	5.1%	34.		
1071 English Language Learner Project (from page 4, line 11)	35.	0	0	0	0	0	0	0		35.		
1072 Compensatory Instruction Project (from page 4, line 22)	36.	0	0	0	0	0	0	0		36.		
1100-1499 Federal and State projects (from page 2, line 32)	37.						389,968	128,483	-67.1%	37.		
Total (lines 32-37)	38.	2,012,893	469,341	477,409	170,300	79,029	3,423,224	3,349,055	-2.2%	38.		

Charter school Valley of the Sun Waldorf Education Association

County Maricopa

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Federal and State projects

	Prior year 2023	Budget year 2024	
1100-1399 Federal projects			
1. 1100-1130 ESEA Title I-Helping Disadvantaged Children	0	0	1.
2. 1140-1150 ESEA Title II-Prof. Dev. And Technology	0	0	2.
3. 1160 ESEA Title IV-21st Century Schools	0	0	3.
4. 1170-1180 ESEA Title V-Promote Informed Parent Choice	0	0	4.
5. 1190 ESEA Title III-Limited Eng. & Immigrant Students	0	0	5.
6. 1200 ESEA Title VII-Indian Education	0	0	6.
7. 1210 ESEA Title VI-Flexibility and Accountability	0	0	7.
8. 1220 IDEA, Part B	42,004	36,618	8.
9. 1230 Johnson-O'Malley	0	0	9.
10. 1240 Workforce Investment Act	0	0	10.
11. 1250 AEA-Adult Education	0	0	11.
12. 1260-1270 Vocational Education-Basic Grants	0	0	12.
13. 1280 ESEA Title X-Homeless Education	0	0	13.
14. 1290 Medicaid Reimbursement	0	0	14.
15. 1300 Charter School Implementation Proj. (Stimulus)	0	0	15.
16. 13__ Impact Aid	0	0	16.
17. 1310-1399 Other Federal Projects	347,964	91,865	17.
18. Total federal projects (lines 1-17)	389,968	128,483	18.
1400-1499 State projects			
19. 1400 Vocational Education	0	0	19.
20. 1410 Early Childhood Block Grant	0	0	20.
21. 1420 Extended School Year-Pupils with Disabilities	0	0	21.
22. 1425 Adult Basic Education	0	0	22.
23. 1430 Chemical Abuse Prevention Programs	0	0	23.
24. 1435 Academic Contests	0	0	24.
25. 1450 Gifted Education	0	0	25.
26. 1456 College Credit Exam Incentives	0	0	26.
27. 1460 Environmental Special Plate	0	0	27.
28. 1465 Charter School Stimulus Fund	0	0	28.
29. 14__ Arizona Industry Credentials Incentive	0	0	29.
30. Other State Projects	0	0	30.
31. Total State projects (lines 19-30)	0	0	31.
32. Total federal and State projects (lines 18 and 31)	389,968	128,483	32.
Capital acquisitions			
	2023	2024	
1. 0181 Intangible assets	0	0	1.
2. 0191 Land and land improvements	0	0	2.
3. 0192 Site improvements	0	0	3.
4. 0194 Buildings and building improvements	229,702	0	4.
5. 0196 Equipment	2,000	0	5.
6. 0198 Construction in progress	0	0	6.
7. Total capital acquisitions (lines 1-6)	231,702	0	7.
8. Total capital acquisitions, if any, budgeted on lines 1-6	0	0	8.

Special education programs by type

	Program 200 prior year 2023	Program 200 budget year 2024	
1. Total all disability classifications	350,196	372,964	1.
2. Gifted education	0	0	2.
3. ELL incremental costs	0	0	3.
4. ELL compensatory instruction	0	0	4.
5. Remedial education	0	0	5.
6. Vocational and technical ed.	0	0	6.
7. Career education	0	0	7.
8. Total (lines 1-7)	350,196	372,964	8.
9. Expenses budgeted for transporting students with disabilities (as defined in A.R.S. §15-761) unique to the IEP	0	0	9.

Instructional Improvement Project

Indicate amounts budgeted in Project 1020 for the following:

	Prior year 2023	Budget year 2024	
1. Teacher compensation increases	0	0	1.
2. Class size reduction	5,517	5,800	2.
3. Dropout prevention programs	0	0	3.
4. Instructional improvement programs	5,517	5,800	4.
5. Total Instructional Improvement (lines 1-4)	11,034	11,600	5.

Proposed ratios for special education

Teacher-pupil	1 to	<u>20.0</u>
Staff-pupil	1 to	<u>6.7</u>

Selected expenses by type
(Must be included on page 1)

Audit services	20,000
Classroom instruction	2,112,719

State equalization assistance budgeted for food service expenses

Enter the amount of State equalization assistance budgeted for food service, function 3100:

0

Debt service

Interest 6850	56,424
Redemption of principal	74,335

Estimated full-time equivalent teachers [A.R.S. §15-903(E)(2)]

	Prior year 2023	Budget year 2024	
1. Number of full-time equivalent certified teachers	12.00	20.00	1.
2. Number of full-time equivalent noncertified teachers	11.00	1.00	2.
3. Number of full-time equivalent contract teachers	0.00	0.00	3.

Charter school Valley of the Sun Waldorf Education Association

County Maricopa

CTDS number 078964000

Expenses		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Totals		% Increase/ decrease
						Prior year 2023	Budget year 2024	
Classroom Site Project 1010								
1000 Instruction	1.	178,959	121,973			279,800	300,932	7.6%
2100 Support services—students	2.					0	0	
2200 Support services—instruction	3.			4,000		7,200	4,000	-44.4%
2300 Support services—general administration	4.					0	0	
3300 Community services operations	5.					0	0	
Total Classroom Site Project (lines 1-5)	6.	178,959	121,973	4,000	0	287,000	304,932	6.2%

Classroom Site Project 1010 budgeted property payments

Property disbursements	0
Interest 6850	0
Redemption of principal	0

Charter School Valley of the Sun Waldorf Education Associati

County Maricopa

CTDS number 078964000

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2023	Budget year 2024	
English Language Learner Project - 1071										
260 Special education—ELL incremental costs										
1000 Instruction	1.	0.00						0	0	1.
Support services										
2100 Students	2.	0.00						0	0	2.
2200 Instruction	3.	0.00						0	0	3.
2300 General administration	4.	0.00						0	0	4.
2400 School administration	5.	0.00						0	0	5.
2500 Central services	6.	0.00						0	0	6.
2600 Operation & maintenance of plant	7.	0.00						0	0	7.
2900 Other support services	8.	0.00						0	0	8.
Program 260 subtotal (lines 1-8)	9.	0.00	0.00	0	0	0	0	0	0	9.
430 Pupil Transportation—ELL incremental costs										
Support services										
2700 Student transportation	10.	0.00						0	0	10.
Total expenses (lines 9 and 10)	11.	0.00	0.00	0	0	0	0	0	0	11.

Expenses	Number of personnel		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ decrease
	Prior year	Budget year						Prior year 2023	Budget year 2024	
Compensatory Instruction Project - 1072										
265 Special education—ELL compensatory instruction										
1000 Instruction	12.	0.00						0	0	12.
Support services										
2100 Students	13.	0.00						0	0	13.
2200 Instruction	14.	0.00						0	0	14.
2300 General administration	15.	0.00						0	0	15.
2400 School administration	16.	0.00						0	0	16.
2500 Central services	17.	0.00						0	0	17.
2600 Operation & maintenance of plant	18.	0.00						0	0	18.
2900 Other support services	19.	0.00						0	0	19.
Program 265 subtotal (lines 12-19)	20.	0.00	0.00	0	0	0	0	0	0	20.
435 Pupil transportation—ELL compensatory instruction										
Support services										
2700 Student transportation	21.	0.00						0	0	21.
Total expenses (lines 20 and 21)	22.	0.00	0.00	0	0	0	0	0	0	22.

FY 2023 Summary of charter school adopted budget

CTDS number 078964000

	Totals		% Increase/decrease
	Prior year 2023	Budget year 2024	
1000 Schoolwide Project			
100 Regular education			
1000 Instruction	1,379,663	1,504,919	9.1%
Support services			
2100 Students	128,679	166,644	29.5%
2200 Instruction	81,100	83,193	2.6%
2300 General administration	100	100	0.0%
2400 School administration	181,800	153,086	-15.8%
2500 Central services	231,310	249,695	7.9%
2600 Operation & maintenance of plant	303,407	293,020	-3.4%
2900 Other support services	0	0	
3000 Operation of noninstructional services	305	305	0.0%
4000 Facilities acquisition & construction	0	0	
5000 Debt service	59,045	56,424	-4.4%
610 School-sponsored cocurricular activities	0	0	
620 School-sponsored athletics	0	3,500	
630, 700, 800, 900 Other programs	0	0	
Regular education subtotal	2,365,409	2,510,886	6.2%
200 Special education			
1000 Instruction	260,945	262,916	0.8%
Support services			
2100 Students	89,251	110,048	23.3%
2200 Instruction	0	0	
2300 General administration	0	0	
2400 School administration	0	0	
2500 Central services	0	0	
2600 Operation & maintenance of plant	0	0	
2900 Other support services	0	0	
3000 Operation of noninstructional services	0	0	
4000 Facilities acquisition & construction	0	0	
5000 Debt service	0	0	
Special education subtotal	350,196	372,964	6.5%
400 Pupil transportation	0	0	
530 Dropout prevention programs	0	0	
540 Joint career & tech. ed. & voc. ed. center	0	0	
550 K-3 Reading	19,617	20,190	2.9%
Total	2,735,222	2,904,040	6.2%

The budget of Valley of the Sun Waldorf Education Association (d.b.a. Desert Marigold School) for fiscal year 2024 was officially proposed by the Governing Board on June 21, 2023. The complete budget may be reviewed by contacting Frank Mirizio at 6022436909 or fmirizio@desertmargold.org.

Special education programs	Totals		% Increase/decrease
	Prior year 2023	Budget year 2024	
Total all disability classifications	350,196	372,964	6.5%
Gifted education	0	0	
ELL incremental costs	0	0	
ELL compensatory instruction	0	0	
Remedial education	0	0	
Vocational and technical ed.	0	0	
Career education	0	0	
Total	350,196	372,964	6.5%

Expenses by project			
	Totals		% Increase/decrease
	Prior year 2023	Budget year 2024	
Schoolwide	2,735,222	2,904,040	6.2%
Classroom Site Project	287,000	304,932	6.2%
Instructional Improvement	11,034	11,600	5.1%
English Language Learner	0	0	
ELL Compensatory Instruction	0	0	
Federal projects	389,968	128,483	-67.1%
State projects	0	0	
Capital acquisitions	231,702	0	-100.0%
Total expenses	3,654,926	3,349,055	-8.4%

Average teacher salary	
Average salary of all teachers employed in the budget year 2024	59,055
Average salary of all teachers employed in the prior year 2023	47,786
Increase in average teacher salary from the prior year 2023	11,269
Percentage increase	23.6%
Comments on average salary calculation (optional): In addition to annual raises, raises were given to teachers for degrees and certifications, retroactively.	