



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed	<u>June 6, 2022</u>
Adopted	<u>June 23, 2022</u>
Revised	<u>December 5, 2022</u>
	Date

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 6, 2022.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Kristi Wilson

CJ Beckstrom

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

CJ Beckstrom

Telephone:

623 925-3456

Email:

cbeckstrom@besd33.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$ <u>68,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ <u>1,000,000</u>
Intermediate	2000	\$ <u>3,200,000</u>
State	3000	\$ <u>34,500,000</u>
Federal	4000	\$ <u>12,500,000</u>
TOTAL		\$ <u>51,200,000</u>

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	<u>3.4777</u>	<u>2.7653</u>
Secondary Tax Rates:		
M&O Override	<u>1.1727</u>	<u>1.2992</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.6171</u>	<u>1.6261</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.7898</u>	<u>2.9253</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>46,899,433</u>	\$ <u>46,899,433</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>4,024,268</u>	\$ <u>4,024,268</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>14,100,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>65,023,701</u>

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ <u>54,215</u>
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ <u>53,257</u>
3. Increase in average teacher salary from the prior year	\$ <u>958</u>
4. Percentage increase	<u>2%</u>

Teachers include the Prop 301 definition of teacher; salaries include all base pay amounts and all Classroom Site Fund Payments. This calculation does not include any other retention, signing, or attendance stipend.

Traditionally, insurance benefits costs for all eligible staff (including medical, dental, vision, and life) have been fully covered by the District. Any increases to these benefits costs from year to year are not a part of the calculation above. FY 2023 the total amount of these costs are \$8,997 per full time staff member.

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Kristi	Wilson	kwilson@besd33.org	623-925-3403	
Executive Assistant to Superintendent	Ms.	Timber	Delong	tdelong@besd33.org	623-925-3403	
Chief Financial Officer	Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Business Manager 1	Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Laura	Elizondo	lelizondo@besd33.org	623-925-3400	
SPED Data Reporting Coordinator	Ms.	Debbie	Dunning	ddunning@besd33.org	623-925-3405	
AzEDS/ADM Data Coordinator	Ms.	KerryAnn	Moore	kmoore@besd33.org	623-925-3415	
Transportation Data Reporting Coordinator	Mr.	Lester	Dunning	ldunning2@besd33.org	623-925-3417	
CTE Coordinator						
Poverty Coordinator	Mr.	Chad	Lanese	clanese@besd33.org	623-925-3407	
Assessments Coordinator	Mr.	Tom	Espy	tespy@besd33.org	623-925-3434	
Curriculum Coordinator	Ms.	Ana	Gutierrez	agutierrez@besd33.org	623-925-3453	
Information Technology (IT) Director	Mr.	Juan	Pino	jpino@besd33.org	623-925-3428	
Bookstore Manager						
Governing Board Member	Ms.	Jane	Hunt	jhunt@besd33.org	623-925-3400	
Governing Board Member	Ms.	Amy	Lovitt	alovitt@besd33.org	623-925-3400	
Governing Board Member	Mr.	Richard	Hopkins	rhopkins@besd33.org	623-925-3400	
Governing Board Member	Ms.	Gina	Ragsdale	gragsdale@besd33.org	623-925-3400	
Governing Board Member	Mr.	Mike	Melton	mmelton@besd33.org	623-925-3400	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.besd33.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.	242.96	251.00	12,982,512	4,595,000	538,000	133,000	1,000	15,335,113	18,249,512	19.0%	1.
2000 Support Services												
2100 Students	2.	20.00	20.50	740,000	263,000	98,000	23,000	1,000	1,075,100	1,125,000	4.6%	2.
2200 Instructional Staff	3.	15.00	15.00	663,000	250,000	20,000	84,000	22,000	857,000	1,039,000	21.2%	3.
2300 General Administration	4.	6.55	6.55	988,000	557,000	131,000	50,000	32,000	1,435,000	1,758,000	22.5%	4.
2400 School Administration	5.	21.50	25.00	1,730,000	573,000	1,000	14,000	6,000	2,136,000	2,324,000	8.8%	5.
2500 Central Services	6.	19.25	20.19	943,000	421,000	377,000	58,000	22,000	1,653,000	1,821,000	10.2%	6.
2600 Operation & Maintenance of Plant	7.	35.30	35.18	1,272,000	451,000	2,543,000	1,743,000	1,000	5,295,000	6,010,000	13.5%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	5,000	1,000	58,000	430,000	0	484,000	494,000	2.1%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	72,000	15,000	11,000	1,000	4,000	83,000	103,000	24.1%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	139,000	28,000	35,000	5,000	1,000	186,000	208,000	11.8%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	1.50	1.50	90,000	34,000	51,000	36,000	1,000	188,000	212,000	12.8%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	362.06	374.92	19,624,512	7,188,000	3,863,000	2,577,000	91,000	28,727,213	33,343,512	16.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	148.66	153.20	3,689,000	1,082,000	885,000	20,000	2,000	5,243,785	5,678,000	8.3%	15.
2000 Support Services												
2100 Students	16.	27.24	26.65	1,527,000	521,000	721,000	65,000	5,000	2,601,655	2,839,000	9.1%	16.
2200 Instructional Staff	17.	1.05	1.75	306,000	88,000	6,000	9,000	3,000	192,000	412,000	114.6%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	2.78	3.78	145,000	58,000	10,000	7,000	2,000	209,000	222,000	6.2%	19.
2500 Central Services	20.	0.00	0.00	2,000	1,000	60,000	1,000	1,000	62,000	65,000	4.8%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	8,000	6,000	0	13,000	14,000	7.7%	21.
2900 Other	22.	0.00	0.00	0	0	0	1,000	0	1,000	1,000	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	179.73	185.38	5,669,000	1,750,000	1,690,000	109,000	13,000	8,322,440	9,231,000	10.9%	24.
400 Pupil Transportation	25.	31.72	37.84	1,474,000	430,000	22,000	410,000	1,000	1,796,000	2,337,000	30.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	28.72	28.78	1,154,921	454,000	0	0	0	1,608,921	1,608,921	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	3.24	6.00	283,000	96,000	0	0	0	362,000	379,000	4.7%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	605.47	632.92	28,205,433	9,918,000	5,575,000	3,096,000	105,000	40,816,574	46,899,433	14.9%	30.

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

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	8,122,440	9,031,000	1.
2. Gifted Education	64,000	64,000	2.
3. Remedial Education	3,000	3,000	3.
4. ELL Incremental Costs	133,000	133,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	8,322,440	9,231,000	9.
10. IEP required pupil transportation costs coded within Program 400	642,000	706,200	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 28
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	357.00	351.00
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	42000
All Funds - Federal	6330	3,000

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) \$ 480,000
 (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 2022	Budget FY 2023	
1000 Instruction	1.	4,628,179	1,200,000					4,600,166	5,828,179	26.7%
2100 Support Services - Students	2.	100,000	20,000					101,000	120,000	18.8%
2200 Support Services - Instructional Staff	3.	100,000	20,000					105,000	120,000	14.3%
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 Constructor	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	4,828,179	1,240,000	0	0	0	0	4,806,166	6,068,179	26.3%

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	4,806,166
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3039011
Unexpended Budget Balance (line 10 minus 11)	12.	1,767,155
Interest Earned in the Classroom Site Fund in FY 2022	13.	12663
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	4288361
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	6068179

(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)										
1000 Instruction	2.		470,000	256,000			1,848,368	1,673,763	2,574,368	53.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		6,000	197,000			30,000	233,000	233,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			440,000			16,000	456,000	456,000	0.0%
2600 Operation & Maintenance of Plant	5.			129,000				129,000	129,000	0.0%
2700 Student Transportation	6.			7,000				7,000	7,000	0.0%
3000 Operation of Noninstructional Services (5)	7.			18,000				18,000	18,000	0.0%
4000 Facilities Acquisition and Construction	8.	12,000		10,000				22,000	22,000	0.0%
5000 Debt Service	9.					584,900		584,900	584,900	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	12,000	476,000	1,057,000	0	584,900	1,894,368	3,123,663	4,024,268	28.8%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(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.

(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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	210,000
6643 Instructional Aids	250,000
673X Furniture and Equipment	141,000
673X Vehicles	76,000
673X Tech Hardware & Software	840,000

(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 \$ 584,000, 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.	3,123,663	4,024,268	15,393,984	11,000,000	0	0	4,100,000	12,600,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	83,000	85,000	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	30,000	31,000	0	0	0	0	3.
6450 Construction Services	4.	15,000	15,000	7,500,000	10,854,000	0	0	3,600,000	2,600,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	500,000	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	141,000	141,000	500,000	0	0	0	0	0	7.
673X Vehicles	8.	76,000	76,000	200,000	200,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	840,000	840,000	100,000	100,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	734,000	584,900	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	1,806,000	1,656,900	8,413,000	11,270,000	0	0	4,100,000	2,600,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	1,000,000	1,000,000			100,000	100,000	13.
New Construction	14.	0	0	7,087,000	9,700,000	0	0	4,000,000	2,500,000	14.
Other	15.	1,806,000	1,656,900	913,000	570,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	1,806,000	1,656,900	9,000,000	11,270,000	0	0	4,100,000	2,600,000	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 \$ 1,500,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19. 400 Vocational Education
20. 410 Early Childhood Block Grant
21. 420 Ext. School Yr. - Pupils with Disabilities
22. 425 Adult Basic Education
23. 430 Chemical Abuse Prevention Programs
24. 435 Academic Contests
25. 450 Gifted Education
26. 456 College Credit Exam Incentives
27. 457 Results-based Funding
28. 460 Environmental Special Plate
29. 465-499 Other State Projects
30. Total State Project Funds (lines 19-29)
31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1. Teacher Compensation Increases
2. Class Size Reduction
3. Dropout Prevention Programs (M&O purposes)
4. Instructional Improvement Programs (M&O purposes)
5. Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
25.35	21.91	1,617,700	1,700,000
1.00	1.00	227,319	230,000
1.35	1.85	86,913	90,000
0.00	0.00	0	0
0.60	0.60	228,069	230,000
0.00	0.00	0	0
0.00	0.00	0	0
9.76	10.34	1,357,850	1,400,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
2.35	2.34	1,800,000	2,300,000
0.00	0.00	125,000	150,000
0.00	0.00	0	0
0.00	0.00	10,584,445	8,000,000
40.41	38.04	16,027,296	14,100,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
1.00	1.00	197,566	200,000
0.00	0.00	0	0
5.19	7.19	775,798	700,000
6.19	8.19	973,364	900,000
46.60	46.23	17,000,660	15,000,000

Prior FY	Budget FY
0	0
140,000	140,000
0	0
140,000	140,000
280,000	280,000

OTHER FUNDS EXPENDITURES

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Technical Education Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. Other _____

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 9__ OPEB
4. 9__ _____

Prior FY	Budget FY
0	0
0	0
0	0
30,000	30,000
5,200,000	5,200,000
50,000	50,000
550,000	550,000
200,000	200,000
120,000	120,000
190,000	190,000
0	0
5,000	5,000
0	0
5,000	5,000
3,000	3,000
1,000	1,000
500,000	800,000
315,000	315,000
0	0
0	0
0	0
25,000	25,000
0	0
0	0
0	0
1,600,000	1,600,000
0	0
0	0
0	0
2,200,000	2,000,000
4,200,000	4,200,000
0	0
100,000	100,000
0	0

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

\$ -

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>38,541,779</u>	\$ <u>38,541,779</u>	\$ <u>0</u>
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,756,318</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,756,318</u>		<u>2,756,318</u>
*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		<u>3,748,466</u>	
(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)			
*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)		<u>1,608,921</u>	
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>2,674,571</u>	
(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)		<u>0</u>	
(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)		<u>325,696</u>	
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)		\$ <u><u>46,899,433</u></u>	
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)			\$ <u><u>2,756,318</u></u>

* 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)	\$ <u>3,123,663</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>3,123,663</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>3,123,663</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>3,123,663</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,860,118</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>1,263,545</u>
8. Interest Earned in Fund 610 in FY 2022	\$ <u>4,405</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
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)	\$ <u>2,756,318</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>4,024,268</u></u>

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

DATA ENTRY SHEET

FY 2023 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2022, HB 2866, §5)	\$ 4,775.27
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2022, HB 2866, §9)	
0.5 mile or less OR more than 1.0 mile	\$ 2.83
More than 0.5 mile through 1.0 mile	\$ 2.32
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)	1.7133

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

	PSD	K-8	9-12	Total
Prior Years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2021 100th-Day ADM				4,905.1720
2. FY 2022 100th-Day ADM	45.5305	5,237.8606	0.0000	5,283.3911
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2023 Estimated Non-AOI Student Count	49.8000	5,283.9035	0.0000	5,333.7035
4. FY 2023 Estimated AOI Full-Time Student Count		0.0000	0.0000	0.0000
5. FY 2023 Estimated AOI Part-Time Student Count		0.0000	0.0000	0.0000
6. Total FY 2023 Estimated Student Count	49.8000	5,283.9035	0.0000	5,333.7035

STUDENT COUNT BY CATEGORY

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	2,037.2000	0.0000	0.0000	
8. K-3	2,037.2000	0.0000	0.0000	
9. ELL	662.2069	0.0000	0.0000	
10. HI	1.5000	0.0000	0.0000	
11. MD-R, A-R, and SID-R	60.3800	0.0000	0.0000	
12. MD-SC, A-SC, and SID-SC	75.9250	0.0000	0.0000	
13. MD-SSI	6.0000	0.0000	0.0000	
14. OI-R	0.0000	0.0000	0.0000	
15. OI-SC	2.0000	0.0000	0.0000	
16. P-SD	27.6700	0.0000	0.0000	
17. DD*, ED, MIID, SLD, SLI*, and OHI	629.1731	0.0000	0.0000	*School aged students only
18. ED-P	21.6400	0.0000	0.0000	
19. MOID	6.9400	0.0000	0.0000	
20. VI	2.9600	0.0000	0.0000	
21. G	85.8440	0.0000	0.0000	
22. Total Add-on Count (lines 7 through 21)	8,826.9811	0.0000	0.0000	
23. FRPL	3,170.3421	0.0000	0.0000	

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)

- K-8 9-12
- Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
 - Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$37,219.00
6. FY 2021 actual federal audit expenditures from all funds	\$3,031.00
7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$40,250.00

TRANSPORTATION (A.R.S. §§15-816.01, 15-945, and 15-946)

1. FY 2022 Approved Daily Route Miles	1,760.88
2. Number of Eligible Students Transported in FY 2022	1,048.00
3. FY 2022 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2022 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	1,377.00

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for Remote Instructional Time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	

ASSESSED PROPERTY VALUATIONS

4. 2022 Primary Net Assessed Valuation (AV)	\$298,365,928
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	\$1,213,000
7. 2022 Government Property Lease Excise Tax Assessed Valuation	

BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	(\$2,489.00)
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$38,139,514.00
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$1,608,921.00
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

DISTRICTS RECEIVING FEDERAL IMPACT AID REVENUES (A.R.S. §15-905.R):

12.	FY 2023 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2022 Ending Cash Balance in the Impact Aid Fund	

DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):

17. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.

18.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)	FY	
19.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		

DISTRICTS NEEDING BSL ADJUSTMENT DUE TO TUITION LOSS (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

20.	Base year - the fiscal year before the other district began to offer instruction	FY	
21.	Base year Attending ADM Grades 9-12		
22.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously		
23.	Tuition received in base year		
24.	Tuition received in fiscal year after base year		
25.	<input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450		
26.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		
27.	Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)		

TYPE 03 DISTRICT INFORMATION

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-951.C)	
2.	Tuition Out for High School Students (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951):	

Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	M&O & UCO, Per Pupil Tuition
-------------------------	-------------------------------	-------------------------------	--------------------------------	------------------------------

Use lines 2.a through 2.e for budget **adoption** (as necessary)

a.				
b.				
c.				
d.				
e.				

Use lines 2.f through 2.j for budget **revision** (as necessary)

f.	0	0		
g.	0	0		
h.	0	0		
i.	0	0		
j.	0	0		

3.	<input type="checkbox"/> Check box for Type 03 districts no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)
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ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)

1. Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**
Only accommodation districts with a student count of **more** than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2022 ending cash balance	
3.	10% of the FY 2023 RCL calculated using the district's 2022 ADM	
4.	Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	-	-	-
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	-	-	-
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

- Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 583,690.80
K-3 Reading	\$ 389,127.20
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)

	\$ 0.00
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CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Law

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2023 Student Count (2022 ADM): .001 - 99.999		
DAA per Student Count	\$ 606.88	\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	-
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.2780	+ 1.3980
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 433.78	x \$ 451.99
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2023 Student Count (2022 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	-
c. Difference	= 0.0000	= 0.0000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.0000	= 0.0000
f. Support Level Weight	+ 1.1580	+ 1.2680
g. Adjusted Support Level Weight	= 0.0000	= 0.0000
h. Support Level Amount	x \$ 433.78	x \$ 451.99
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 502.33	\$ 549.33

CALCULATION OF MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)	\$ 40,816,574.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ (2,489.00)
3. Adjusted GBL	\$ 40,814,085.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 40,816,574.00
5. Adjustments to the GBL (from line 2)	\$ (2,489.00)
6. Adjusted Budgeted Expenditures	\$ 40,814,085.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 40,814,085.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 38,139,514.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 2,674,571.00

Note: For lines 10.a through 10.f the FY 2022 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2022 Budget	Actual	Unexpended Budget
10. FY 2022 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 1,608,921.00	\$ 1,608,921.00	\$ 0.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 2,674,571.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 2,674,571.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2022			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM	\$ 0.00		
c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

CALCULATIONS

CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)

1. FY 2023 Impact Aid Revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	\$ 0.00
3. TRCL/TSL Difference	\$	0.00
4. Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3.	-	\$ 0.00
5. Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	-	\$ 0.00
6. FY 2022 Ending Cash Balance in the Impact Aid Fund	+	\$ 0.00
7. FY 2023 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	=	\$ 0.00

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2023, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on page 7, line 3(a). **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
a. Phase down base			
b. FY 2023 K-8 student count		0.0000	
c. Small school student count limit	-	125.0000	
d. Student count above the small school limit	=	0.0000	
e. Adjusted Support Level Weight (See Table I at right for calculation)	x	0.0000	
f. Weighted student count above small school limit	=	0.0000	
g. Base Level Amount	x	0.00	
h. Phase down reduction factor	-	\$ 0.00	
i. Grades K-8 small school adjustment phase down limit	\$	0.00	
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
a. Phase down base			
b. FY 2023 9-12 student count		0.0000	
c. Small school student count limit	-	100.0000	
d. Student count above the small school limit	=	0.0000	
e. Adjusted Support Level Weight (See Table II at right for calculation)	x	0.0000	
f. Weighted student count above small school limit	=	0.0000	
g. Base Level Amount	x	0.00	
h. Phase down reduction factor	-	\$ 0.00	
i. Grades 9-12 small school adjustment phase down limit	\$	0.00	
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable Small School Adjustment, subject to an election		\$	0.00
5. 10% of the District's Total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

CALCULATION OF MAXIMUM OVERRIDE FOR A DISTRICT NO LONGER ELIGIBLE FOR A SMALL SCHOOL ADJUSTMENT

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2023, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
a. FY 2023 K-8 student count		0.0000	
b. Small school student count limit	-	125.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0045	
e. Result	=	0.0000	
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e)	-	0.0000	
g. K-8 Revenue Control Limit	x	0.00	
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)	\$	0.00	
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:			
a. FY 2023 9-12 student count		0.0000	
b. Small school student count limit	-	100.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0065	
e. Result	=	0.0000	
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)	-	0.0000	
g. 9-12 Revenue Control Limit	x	0.00	
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)	\$	0.00	
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)		\$	0.00
5. 10% of the District's Total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

CALCULATIONS

**CALCULATION OF TUITION OUT FOR HIGH SCHOOL STUDENTS (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951)
For Common School Districts NOT within a High School District (Type 03)**

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

1. Increase to the GBL for Debt Service Tuition Outside the RCL

		A	B	C	D	
Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a.	0	0.0000	0.00	0.00	0.00	0.00
b.	0	0.0000	0.00	0.00	0.00	0.00
c.	0	0.0000	0.00	0.00	0.00	0.00
d.	0	0.0000	0.00	0.00	0.00	0.00
e.	0	0.0000	0.00	0.00	0.00	0.00
f.	Total High School Count:		0.0000			
g.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):					0.00

2. Increase to DSL and RCL for Tuition

Attending District Name	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	Increase to DSL and RCL for Tuition:		0.00

LINES 3 AND 4 ARE FOR BUDGET REVISION

3. Increase to the GBL for Debt Service Tuition Outside the RCL

		A	B	C	D	
Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a.	0	0.0000	0.00	0.00	0.00	0.00
b.	0	0.0000	0.00	0.00	0.00	0.00
c.	0	0.0000	0.00	0.00	0.00	0.00
d.	0	0.0000	0.00	0.00	0.00	0.00
e.	0	0.0000	0.00	0.00	0.00	0.00
f.	Total High School Count:		0.0000			
g.	Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):					0.00

4. Increase to DSL and RCL for Tuition

Attending District Name	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	Revised Increase to DSL and RCL for Tuition (to line 6):		0.00

5. Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL

0.00

6. Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (line 4.f minus line 2.f)

0.00

CALCULATION OF ADJUSTMENT FOR TUITION LOSS AND STUDENT REVENUE LOSS PHASE-DOWN (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1. Base Year Attending ADM Grades 9-12	0.00
2. Factor of 5%	x 0.05
3. ADM loss required to qualify	= 0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year	0.00
6. Tuition received in fiscal year after base year	- 0.00
7. Tuition loss (If result is less than zero, zero is entered)	= 0.00
8. BSL Adjustment for the first year after the base year	= 0.00
9. BSL Adjustment for the second year after the base year	= 0.00
10. BSL Adjustment for the third year after the base year	= 0.00
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)	= 0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:	
a. By \$650,000 for the first year of the loss.	\$ 0.00
b. By \$600,000 for the second year following the loss.	\$ 0.00
c. By \$500,000 for the third year following the loss.	\$ 0.00
d. By \$300,000 for the fourth year following the loss.	\$ 0.00
e. By \$100,000 for the fifth year following the loss.	\$ 0.00
13. A union high school district may increase the BSL:	
a. By \$100,000 if it loses at least 50 students in the first year.	\$ 0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$ 0.00
c. By \$325,000 if it loses an additional 50 students in the third year.	\$ 0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$ 0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$ 0.00

ADDITIONAL STATE AID TO EDUCATION (ASAE) INFORMATION FOR DEPARTMENT OF REVENUE (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	\$ 0.00
3. Adjustment for Tuition Loss	\$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 1,500,000.00
7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit)	\$ 0.00

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	49.8000	0.0000	0.0000	1.4500	72.2100	0.0000	0.0000
K-8,UE	5,283.9035	0.0000	0.0000	1.1580	6,118.7603	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	5,333.7035	0.0000	0.0000				
Total of Unweighted ADM			5,333.7035				
Regular Education Weighted ADM					6,190.9703	0.0000	0.0000
Total of Weighted ADM							6,190.9703

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	662.2069	0.0000	0.0000	0.1150	76.1538	0.0000	0.0000
K-3	2,037.2000	0.0000	0.0000	0.0600	122.2320	0.0000	0.0000
K-3 (Reading)	2,037.2000	0.0000	0.0000	0.0400	81.4880	0.0000	0.0000
HI	1.5000	0.0000	0.0000	4.7710	7.1565	0.0000	0.0000
MD-R, A-R, SID-R	60.3800	0.0000	0.0000	6.0240	363.7291	0.0000	0.0000
MD-SC, A-SC, SID-SC	75.9250	0.0000	0.0000	5.9880	454.6389	0.0000	0.0000
MD-SSI	6.0000	0.0000	0.0000	7.9470	47.6820	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	2.0000	0.0000	0.0000	6.7730	13.5460	0.0000	0.0000
P-SD	27.6700	0.0000	0.0000	3.5950	99.4737	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	629.1731	0.0000	0.0000	0.2920	183.7185	0.0000	0.0000
ED-P	21.6400	0.0000	0.0000	4.8220	104.3481	0.0000	0.0000
MOID	6.9400	0.0000	0.0000	4.4210	30.6817	0.0000	0.0000
VI	2.9600	0.0000	0.0000	4.8060	14.2258	0.0000	0.0000
G	85.8440	0.0000	0.0000	0.0070	0.6009	0.0000	0.0000
Group B - Add On Unweighted ADM	8,826.9811	0.0000	0.0000				
Total Unweighted Group B Add On			8,826.9811				
Group B - Add On Weighted ADM					1,656.7412	0.0000	0.0000
Total Weighted Group B Add On							1,656.7412

FRPL	3,170.3421	0.0000	0.0000	0.0180	57.0662	0.0000	0.0000
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**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

<u>Calculation For Base Support Level</u>		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		6,190.9703		0.0000		0.0000
Group B - Add On Weighted ADM	+	1,656.7412	+	0.0000	+	0.0000
Total ADM	=	7,847.7114	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	7,847.7114	=	0.0000	=	0.0000

Total Weighted ADM						7,847.711408
Base Level Amount (FY23)					x	\$4,775.27
Total Weighted ADM x Base Level Amount						\$37,474,940.85
Calculated Teachers Experience Index (FY22)	1.0000					
Applied Teachers Experience Index (FY23)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$37,474,940.85

Base Support Level Adjustments	
Audit Service Expense	+ \$37,219.00
Increase for Tuition Loss Adjustment	+ \$0.00
Increase for Student Revenue Loss Phase-Down	+ \$0.00
Adjustment for Remote Instructional Time calculated by ADE	+ \$0.00

Total Base Support Level Adjustments		\$37,219.00
Adjusted Base Support Level		\$37,512,159.85

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

<u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens)				<u>Calculation For District Support Level (DSL)</u>			
Approved Daily Route Miles				FY23 Adjusted Base Support Level (BSL)			\$37,512,159.85
Eligible Students Transported (FY22)			1,048.00	FY23 Consolidation or Unification Assistance	+		\$0.00
Daily Route Miles Per Eligible Student (FY22)			1.6802	FY23 Tuition Out For High School Students (Type 03)	+		\$0.00
Total Approved Daily Route Miles			1,760.88	FY23 Transportation Support Level (TSL)	+		\$1,008,528.25
State Support Level Per Route Mile	x		\$2.83	FY23 District Support Level (DSL)			\$38,520,688.10
Instruction Days	x		180				
To and From School Support Level			\$896,992.27	<u>Calculation For Revenue Control Limit (RCL)</u>			
Activity Trip Level Factor	x		0.12	FY23 Adjusted Base Support Level (BSL)			\$37,512,159.85
Activity Trip Support Level			\$107,639.07	FY23 Consolidation or Unification Assistance	+		\$0.00
Handicapped Extended School Year Mileage (FY22)			1,377.00	FY23 Tuition Out For High School Students	+		\$0.00
State Support Level Per Route Mile	x		2.83	FY23 Transportation Revenue Control Limit (TRCL)	+		\$1,029,619.55
Handicapped Extended School Year Support Level			\$3,896.91	FY23 Revenue Control Limit (RCL)			\$38,541,779.40
Annual Expenditures For:		Bus Passes	Bus Tokens				
Districts (FY22)		\$0.00	\$0.00				\$0.00
FY23 Transportation Support Level (TSL)				FY23 Lesser of DSL/RCL			\$38,520,688.10
			\$1,008,528.25				
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>							
FY22 Transportation Revenue Control Limit (TRCL)							\$1,029,619.55
Change:		FY23 TSL	\$1,008,528.25				
		FY22 TSL	\$413,239.68				
		Difference:	\$595,288.57				
Preliminary FY23 TRCL							\$1,624,908.12
120% of FY23 TSL		\$1,210,233.90					
FY23 Transportation Revenue Control Limit (TRCL)							\$1,029,619.55

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	45.5305	5,237.8606	0.0000	0.0000	
DAA Per ADM	x \$502.33	x \$502.33	x \$0.00	x \$0.00	
Preliminary DAA	= \$22,871.34	= \$2,631,134.52	= \$0.00	= \$0.00	\$2,654,005.85

(*For Type 03 High School Only, Per Student Count Factor at 50%)

DAA Growth Factor

FY22 District ADM		5,283.3911			
FY21 District ADM		/ 4,905.1720			
FY23 Calculated DAA Growth Factor	= 1.0771				
FY23 Applied DAA Growth Factor	x 1.038550000	x 1.038550000	x 1.038550000	x 1.038550000	

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$23,753.03	\$2,732,564.76	\$0.00	\$0.00	\$2,756,317.78
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DAA For High School Textbooks

FY22 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$77.65		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$2,756,317.79	\$0.00	\$2,756,317.79
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY23 DAA Base Allocation	\$2,756,317.79	\$0.00	\$2,756,317.79

**Buckeye Elementary School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	6,190.9703	100.0000000000%	x \$38,520,688.10	\$38,520,688.10
9-12	0.0000	0.0000000000%	x \$38,520,688.10	+\$0.00
Tuition Out for High School Student (Type 03)				+\$0.00
Total	6,190.9703			\$38,520,688.10

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$298,365,928.00	\$298,365,928.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$1,213,000.00	\$1,213,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$299,578,928.00	\$299,578,928.00	
	/ 100	/ 100	
	\$2,995,789.28	\$2,995,789.28	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
FY23 Qualifying Levy	\$5,132,685.77	\$5,132,685.77	\$10,265,371.54

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$38,520,688.10	\$0.00	\$38,520,688.10
Adjusted CY DAA Base Allocation	+ \$2,756,317.79	+ \$0.00	+ \$2,756,317.79
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
FY23 Equalization Base	\$41,277,005.89	\$0.00	\$41,277,005.89
FY23 Applied Qualifying Levy	- \$5,132,685.77	- \$0.00	- \$5,132,685.77
FY23 Equalization Assistance	\$36,144,320.12	\$0.00	\$36,144,320.12