



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Proposed

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 10, 2024

Adopted

Revised

Date

Signature lines for Superintendent and Business Manager

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by June 18, 2024. Type the Date as MM/DD/YYYY

Superintendent signature

Business Manager signature

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee:

Telephone: Email:

Revenues and property taxation

Table with 2 columns: Description, Amount. Includes Total budgeted revenues for fiscal year 2024 (\$14,821,917) and Estimated revenues by source for fiscal year 2025 (excluding property taxes).

District tax rates for prior and budget fiscal years (A.R.S. §15-903.D.4)

Table with 3 columns: Description, Prior FY 2024, Est. Budget FY 2025. Includes Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation, Total Secondary Tax Rate).

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Includes Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, and Total aggregate school district budget limit.

Average teacher salaries (A.R.S. §15-903.E)

Table with 2 columns: Description, Amount. Includes Average salary of all teachers employed in FY 2025 (budget year), Average salary of all teachers employed in FY 2024 (prior year), Increase in average teacher salary from the prior year, and Percentage increase (4%).

Comments on average salary calculation (Optional):

Large empty box for optional comments on average salary calculation.

Check this box if your district has no teachers (transporting districts and some CTEDs).

District name Colorado River Union High School District #2

County MOHAVE

CTD number 080502000

Version Proposed

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Tim	Richard	trichard@crsk12.org	928-758-3916	1402
Executive Assistant to Superintendent	Ms.	Michelle	Bemelmen	mbemelmen@crsk12.org	928-758-3916	1403
Chief Financial Officer	Dr.	Tim	Richard	trichard@crsk12.org	928-758-3916	1402
Business Manager 1	Mr.	Samuel	Dell	sdell@crsk12.org	928-758-3916	1405
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Nancy	Clark	nclark@crsk12.org	928-758-3916	1408
SPED Data Reporting Coordinator	Mrs.	Montserrat	Cuellar Terrones	ddisotell@crsk12.org	928-758-3916	1383
AzEDS/ADM Data Coordinator	Mrs.	Cheryl	Mallow	cmallow@crsk12.org	928-758-3916	1418
Transportation Data Reporting Coordinator	Mr.	Willam	Bailey	wbailey@crsk12.org	928-758-3961	1061
CTE Coordinator	Mrs.	Scarlett	Vargas	svargas@crsk12.org	928-758-3916	1219
Poverty Coordinator	Mrs.	Elizabeth	Lara	elara@crsk12.org	928-758-3916	1232
Assessments Coordinator						
Curriculum Coordinator	Mrs.	Kristy	Cornelison	kcornelison@crsk12.org	928-758-3916	1418
Information Technology (IT) Director	Mr.	Micheal	Carter	mcarter@crsk12.org	928-758-3961	1231
Bookstore Manager						
Governing Board Member	Mr.	Richard	Cardone	rcardone@crsk12.org	928-758-3916	
Governing Board Member	Ms.	Carey	Fearing	cfearing@crsk12.org	928-758-3916	
Governing Board Member	Mr.	Marahi	Flores	mflores@crsk12.org	928-758-3916	
Governing Board Member	Ms.	Ashley	Gerich	agerich@crsk12.org	928-758-3916	
Governing Board Member	Mr.	Dennis	Gieck	dgieck@crsk12.org	928-758-3916	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

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 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	85.30	85.30	4,037,900	1,535,918	45,000	58,500	10,000	5,129,418	5,687,318	10.9%
2000 Support services											
2100 Students	2.	0.00	0.00	689,150	188,436	25,273	2,650	500	906,009	906,009	0.0%
2200 Instructional staff	3.	46.00	46.00	252,000	55,750	206,087	7,650		521,487	521,487	0.0%
2300 General administration	4.	21.00	21.00	280,000	110,000	325,000	24,400	46,900	786,300	786,300	0.0%
2400 School administration	5.	4.75	4.75	513,300	103,453	6,715	16,168	2,475	642,111	642,111	0.0%
2500 Central services	6.	0.00	0.00	170,890	79,641	14,950	7,238	3,250	275,969	275,969	0.0%
2600 Operation & maintenance of plant	7.	0.00	0.00	759,680	681,657	599,875	705,190	0	2,623,402	2,746,402	4.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	0.00	0.00	50,997	33,218	3,600	14,204	0	102,019	102,019	0.0%
610 School-sponsored cocurricular activities	10.	0.00	0.00	44,700	5,894	1,000	1,600	5,200	58,394	58,394	0.0%
620 School-sponsored athletics	11.	2.60	2.60	274,510	109,075	108,400	7,000	21,000	519,985	519,985	0.0%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	159.65	159.65	7,073,127	2,903,042	1,335,900	844,600	89,325	11,565,094	12,245,994	5.9%
200 and 300 Special education											
1000 Instruction	15.	2.00	2.00	604,822	125,178	5,215	4,500	800	740,515	740,515	0.0%
2000 Support services											
2100 Students	16.	0.50	0.50	246,730	34,484	152,000	700	330	434,244	434,244	0.0%
2200 Instructional staff	17.	0.67	0.67	145,745	47,620	500	200	0	194,065	194,065	0.0%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.25	0.25	22,000	6,193	0	12	0	28,205	28,205	0.0%
2500 Central services	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	1,300	0	0	1,300	1,300	0.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	3.42	3.42	1,019,297	213,475	159,015	5,412	1,130	1,398,329	1,398,329	0.0%
400 Pupil transportation	25.	13.04	13.04	757,610	212,776	62,200	400,231	10,000	1,442,274	1,442,817	0.0%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	176.11	176.11	8,850,034	3,329,293	1,557,115	1,250,243	100,455	14,405,697	15,087,140	4.7%

The district has budgeted an amount in the M and 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	1,164,972	1,164,972	1.
2. Gifted education	0		2.
3. Remedial education	0		3.
4. ELL incremental costs	63,145	63,145	4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	170,212	170,212	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,398,329	1,398,329	9.
10. IEP required pupil transportation costs coded within Program 400	90,000	90,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 33
 Staff-Pupil 1 to 66

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>17550</u>
All funds - Federal	<i>6330</i>	<u>5,937</u>

FY 2025 performance pay (A.R.S. Section 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) \$ 15,204
 (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 2024	Budget FY 2025	
1000 Instruction	1.	2,116,733	424,097	0	0	0	0	2,170,830	2,540,830	17.0%
2100 Support services - students	2.	236,357	11,834	0	0	0	0	248,191	248,191	0.0%
2200 Support services - instructional staff	3.	0	6,435	500	0	0	0	6,935	6,935	0.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	2,353,090	442,366	500	0	0	0	2,425,956	2,795,956	15.3%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$1,973,144.

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	4,500,932
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	1,749,557
Unexpended Budget Balance (line 10 minus 11)	12.	2,751,375
Interest earned in the Classroom Site Fund in FY 2024	13.	12,425
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	2,005,300
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	4,769,100

(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	Short-term noninstructional software subscription 6655	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	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	100,000		70,000			0	170,000	170,000	0.0%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	110,251	0	135,000			0	345,251	245,251	-29.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	158,993		0	0	258,993	158,993	-38.6%
2600 Operation & maintenance of plant	5.	43,000		0	199,643			2,769	545,412	245,412	-55.0%
2700 Student transportation	6.	0		0	100,000			0	500,000	100,000	-80.0%
3000 Operation of noninstructional services (5)	7.	0		0	6,412			338,690	338,690	345,102	1.9%
4000 Facilities acquisition and construction	8.	0		0	187,788			0	400,000	187,788	-53.1%
5000 Debt service	9.					489,454	40,667		530,121	530,121	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	43,000	210,251	0	857,836	489,454	40,667	341,459	3,088,467	1,982,667	-35.8%

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	\$ -
6642 Textbooks	100,000
6643 Instructional Aids	110,251
673X Furniture and Equipment	0
673X Vehicles	0
673X Tech Hardware & Software	851,424

(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 leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, and interest on bonds of _____.

Other funds—required capital expenditure detail [(A.R.S. §15-904.(B))]

Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	3,088,467	1,982,667	0	0	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	2,769	2,769	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	355,045	355,045	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	0	0	0	0	0	0	0	0	7.
673X Vehicles	8.	0	0	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	563,993	851,424	0	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	489,454	489,454	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	40,667	40,667	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	1,096,883	1,384,314	0	0	0	0	355,045	355,045	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0	0	13.
New Construction	14.	0		0				0	0	14.
Other	15.	1,096,883	1,384,314	0	0	0	0	355,045	355,045	15.
Total (lines 13-15, must equal line 12)	16.	1,096,883	1,384,314	0	0	0	0	355,045	355,045	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 2025 \$ -

**Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance and Operation</u>		<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>13,338,758</u>	\$ <u>13,338,758</u>		\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>1,199,785</u>			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>			
(c) Total DAA (line 2.a plus 2.b)	\$ <u>1,199,785</u>	<u>1,199,785</u>		<u>0</u>
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
(a) Maintenance and Operation				
(b) Unrestricted Capital Outlay				
(c) Special Program				
*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9- 12 (A.R.S. §15-949) (Up to \$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) (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				
(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)				
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>405,697</u>		
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 2022, Ch. 285, §3)				
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
* (f) FY 2024 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>		
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)				
* (h) 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>142,900</u>		
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 15,087,140</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>\$ 0</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 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>3,088,467</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 2024 Capital expenditures (line 1 + 2)	\$ <u>3,088,467</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>3,088,467</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>3,088,467</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>1,112,212</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>1,976,255</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>6,412</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 2025 (A.R.S. Section 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>0</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>1,982,667</u></u>

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

**Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional staff	3.	0.00							0	0	0.0%
2300 General administration	4.	0.00							0	0	0.0%
2400 School administration	5.	0.00							0	0	0.0%
2500 Central services	6.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00							0	0	0.0%
2700 Student transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional staff	13.	0.00							0	0	0.0%
2300 General administration	14.	0.00							0	0	0.0%
2400 School administration	15.	0.00							0	0	0.0%
2500 Central services	16.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00							0	0	0.0%
2700 Student transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

Summary of School District Proposed Expenditure Budget

CTD number 080502000
Version Proposed

I certify that the budget of Colorado River Union High School District, Mohave County for fiscal year 2025 was officially proposed by the Governing Board on, June 10, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Samuel Dell at the District Office, telephone (928) 219-3005 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)
	2023 ADM	2024 ADM	2025 ADM	
Attending	1,805.4252	1,749.4936	1,700.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2025 (budget year) 47,594
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.7261	1.6604	2. Average salary of all teachers employed in FY 2024 (prior year) 45,594
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.3424	0.3761	3. Increase in average teacher salary from the prior year 2,000
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase 4%
Maintenance & Operation Fund		15,087,140	15,087,140	Comments on average salary calculation (Optional):
Classroom Site Fund		2,795,956	4,769,100	
Unrestricted Capital Outlay Fund		1,982,667	1,982,667	

	Maintenance and Operation Expenditures						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	5,015,918	5,573,818	113,500	113,500	5,129,418	5,687,318	10.9%
2000 Support services							
2100 Students	877,586	877,586	28,423	28,423	906,009	906,009	0.0%
2200 Instructional staff	307,750	307,750	213,737	213,737	521,487	521,487	0.0%
2300, 2400, 2500 Administration	1,257,284	1,257,284	447,096	447,096	1,704,380	1,704,380	0.0%
2600 Oper./Maint. of plant	1,318,337	1,441,337	1,305,065	1,305,065	2,623,402	2,746,402	4.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	84,215	84,215	17,804	17,804	102,019	102,019	0.0%
610 School-sponsored cocurric. activities	50,594	50,594	7,800	7,800	58,394	58,394	0.0%
620 School-sponsored athletics	383,585	383,585	136,400	136,400	519,985	519,985	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	9,295,269	9,976,169	2,269,825	2,269,825	11,565,094	12,245,994	5.9%
200 and 300 Special education							
1000 Instruction	730,000	730,000	10,515	10,515	740,515	740,515	0.0%
2000 Support services							
2100 Students	281,214	281,214	153,030	153,030	434,244	434,244	0.0%
2200 Instructional staff	193,365	193,365	700	700	194,065	194,065	0.0%
2300, 2400, 2500 Administration	28,193	28,193	12	12	28,205	28,205	0.0%
2600 Oper./Maint. of plant	0	0	1,300	1,300	1,300	1,300	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	1,232,772	1,232,772	165,557	165,557	1,398,329	1,398,329	0.0%
400 Pupil transportation	969,843	970,386	472,431	472,431	1,442,274	1,442,817	0.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	0	0	0	0	0	0	0.0%
Total Expenditures	11,497,884	12,179,327	2,907,813	2,907,813	14,405,697	15,087,140	4.7%

Summary of School District Proposed Expenditure Budget (Concl'd)

CTD number 080502000
Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	14,405,697	15,087,140	681,443	4.7%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,425,956	2,795,956	370,000	15.3%
Federal Projects	9,731,498	9,667,598	(63,900)	-0.7%
State Projects	666,858	666,858	0	0.0%
Unrestricted Capital Outlay	3,088,467	1,982,667	(1,105,800)	-35.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	2,374,550	2,374,550	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	425,000	425,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	977,400	977,400	0	0.0%
Other	3,365,214	3,365,214	0	0.0%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	1,164,972	1,164,972
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	63,145	63,145
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	170,212	170,212
TOTAL	1,398,329	1,398,329

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators		12	12	1 to	141.7
Teachers		101	101	1 to	16.8
Other		9	9	1 to	188.9
Subtotal	0	122	122	1 to	13.9
Classified --					
Managers, supervisors, directors		6	6	1 to	283.3
Teachers aides		23	23	1 to	73.9
Other		58	58	1 to	29.3
Subtotal	0	87	87	1 to	19.5
TOTAL	0	209	209	1 to	8.1
Special education --					
Teacher	1	7	8	1 to	32.8
Staff	0	4	4	1 to	65.5

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u> </u>	
3.	Adjusted FY 2025 TNT Base Limit	<u>\$ 0</u>	
FY 2025 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary property tax rate related to budgeted expenditures <u>0.0000</u>
5.	Dropout prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	<u>\$ 0</u>	<u>0.0000</u>
Adjustments for FY 2024 Expenditures			
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2024 Total actual expenditures for programs above	\$ <u>0</u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	<u>\$ 0</u>	
9.	Small school adjustment		
a.	FY 2024 final budget for small school adjustment	\$ <u>0</u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	<u>\$ 0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	<u>\$ 0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	<u>\$ 0</u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	<u>\$ 0</u>	
12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	<u>\$ 0</u>	<u>0.0000</u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	<u>\$ 0</u>	<u>0.0000</u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current assessed value	\$ <u>716,753,044</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000 (2)</u>	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>0.0000 (2)</u>	

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

	Funds									
	General			Capital Projects			Special Revenue			
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter										
1. FY 2023 final ending fund balance	1,937,668	1,653,781	215,774	0	44,893	77,241	(140,395)	1,423,275	(298,799)	754,461
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.										
2. FY 2024 activity, year-to-date and estimated through June 30										
(a) FY 2024 revenues and other financing sources	12,718,232	893,516	60,124	0	0	0	0	1,611,769	4,281,190	0
(b) FY 2024 expenditures and other financing uses	12,454,102	602,322	54,945	0	0	0	0	1,563,140	4,130,233	719,141
3. Estimated FY 2024 ending fund balance	2,201,798	1,944,975	220,953	0	44,893	77,241	0	1,471,904	(147,842)	35,320
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	44,893	0	0	1,471,904	0	35,320
(c) Committed	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	2,201,798	1,944,975	220,953	0	0	77,241	0	0	(147,842)	0
(f) Total (amount must agree to line 3 above)	2,201,798	1,944,975	220,953	0	44,893	77,241	0	1,471,904	(147,842)	35,320
4. FY 2024 estimated ending fund balance details and planned uses										
(a) Fund deficit	0	0	0	0	0	0	0	0	(147,842)	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2025	0	0	0	0	0	0	0	0	0	0
(d) Maintained for spending after FY 2025	2,201,798	1,944,975	220,953	0	44,893	77,241	0	1,471,904	0	0
(e) Total (amount must agree to line 3 above)	2,201,798	1,944,975	220,953	0	44,893	77,241	0	1,471,904	(147,842)	0

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	15,087,140	1,982,667	2,795,956
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	15,087,140	1,982,667	1,749,557
3. Estimated unspent budget capacity carried forward for spending after FY 2025	0	0	1,046,399

Data entry sheet

FY 2025 Legislative amounts	
Base Level Amount (A.R.S. §15-901)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945)	
0.5 mile or less OR more than 1.0 mile	\$ 2.89
More than 0.5 mile through 1.0 mile	\$ 2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum)	1.5930

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.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				1,805,425.2
2. FY 2024 100th-Day ADM	0.0000	0.0000	1,749,493.6	1,749,493.6
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	0.0000	0.0000	1,600,000.0	1,600,000.0
4. FY 2025 Estimated AOI full-time student count		0.0000	100,000.0	100,000.0
5. FY 2025 Estimated AOI part-time student count		0.0000	0.0000	0.0000
6. Total FY 2025 estimated student count	0.0000	0.0000	1,700,000.0	1,700,000.0

Check box for Type 03 district

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			
8. K-3			
9. ELL	40,506.5		
10. HI	2,530.0		
11. MD-R, A-R, and SID-R	25,276.8		
12. MD-SC, A-SC, and SID-SC	14,480.0		
13. MD-SSI			
14. OI-R			
15. OI-SC	1,460.0		
16. P-SD			
17. DD*, ED, MIID, SLD, SLI*, and OHI	160,910.9		*School aged students only
18. ED-P			
19. MOID	4,000.0		
20. VI			
21. G			
22. FRPL	1,122,323.6		
23. Total Add-on Count (lines 7 through 22)	1,371,487.8	0.0000	0.0000

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

- 1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
- 2. Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$20,000.00
6. FY 2023 actual federal audit expenditures from all funds	\$2,500.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$22,500.00

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

1. FY 2024 Approved Daily Route Miles	776.00
2. Number of Eligible Students Transported in FY 2024	351.00
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	1,254.00

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)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$716,753,044
9. 2024 Primary net assessed valuation (AV2)	\$0
10. 2024 Salt River Project (SRP) valuation	\$0
11. 2024 Government Property Lease Excise Tax assessed valuation	\$0

Budget balance carryforward (A.R.S. §15-943.01)

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	14,000,000
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. 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):

16.	FY 2025 Impact Aid revenue	
17.	Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
18.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference	
19.	Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes	
20.	FY 2024 Ending cash balance in the Impact Aid Fund	

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. 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 22 below.

22.	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	1990
23.	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.

24.	Base year - the fiscal year before the other district began to offer instruction	FY	
25.	Base year attending ADM grades 9-12		
26.	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		
27.	Tuition received in base year		
28.	Tuition received in fiscal year after base year		
29.	<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		
30.	Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)		
31.	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. §15-961.D)	
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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 and O) Fund FY 2024 ending cash balance	
3.	10% of the FY 2025 RCL calculated using the district's 2024 ADM	
4.	Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 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	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0005	x 0.0000	x 0.0003	x 0.0004
Support level weight increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support level weight	+ 1.358	+ 0.0000	+ 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	- 0.0000	- 0.0000	- 0.0000	- 0.0000
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	\$ 0.00
K-3 Reading	\$ 0.00
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 0.0000	- 0.0000
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 \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2025 Student Count (2024 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student count	- 0.0000	- 0.0000
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 \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2025 Student Count (2024 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 14,405,697.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 14,405,697.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 14,405,697.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 14,405,697.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 14,405,697.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 14,000,000.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 405,697.00

Note: For lines 10.a through 10.f the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2024 Budget	Actual	Unexpended Budget
10. FY 2024 Actual expenditures:			
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 0.00	- \$ 0.00	= \$ 0.00
c. Dropout prevention programs	\$ 0.00	- \$ 0.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. 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.)			\$ 405,697.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and 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)			= \$ 405,697.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 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 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 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 2025 Impact Aid revenue		\$	0.00
2. Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		\$	0.00
3. TRCL/TSL difference	\$	0.00	
Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3		- \$	0.00
4. Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes		- \$	0.00
5. FY 2024 Ending cash balance in the Impact Aid Fund		+ \$	0.00
7. FY 2025 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 2025, 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. Section 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 2025 student count is the 2024 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 2025 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 2025 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 2025, 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. Section 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 2025 student count is the 2024 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 2025 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 2025 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 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	first year factor x	0.75 = 0.00
9. BSL adjustment for the second year after the base year	second year factor x	0.50 = 0.00
10. BSL adjustment for the third year after the base year	third year factor x	0.25 = 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. Adjustment for tuition loss	\$	0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$	0.00
4. Vocational M&O expenses (from page 1, line 28)	\$	0.00
5. Adjacent Ways (from TNT work sheet, line 12)	\$	0.00
6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)	\$	0.00

**Colorado River Union High School District #2
Basic Calculations For Equalization Esistance**

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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9-12	1,600.0000	100.0000	0.0000	1.2680	2,028.8000	126.8000	0.0000
Regular Education Unweighted ADM	1,600.0000	100.0000	0.0000				
Total of Unweighted ADM			1,700.0000				
Regular Education Weighted ADM					2,028.8000	126.8000	0.0000
Total of Weighted ADM							2,155.6000

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	40.5065	0.0000	0.0000	0.1150	4.6582	0.0000	0.0000
K-3	0.0000	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000
HI	2.5300	0.0000	0.0000	4.7710	12.0706	0.0000	0.0000
MD-R, A-R, SID-R	25.2768	0.0000	0.0000	6.0240	152.2674	0.0000	0.0000
MD-SC, A-SC, SID-SC	14.4800	0.0000	0.0000	5.9880	86.7062	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.4600	0.0000	0.0000	6.7730	9.8886	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	160.9109	0.0000	0.0000	0.2920	46.9860	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	4.0000	0.0000	0.0000	4.4210	17.6840	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
FRPL	1,122.3236	0.0000	0.0000	0.0220	24.6911	0.0000	0.0000
Group B - Add On Unweighted ADM	1,371.4878	0.0000	0.0000				
Total Unweighted Group B Add On			1,371.4878				
Group B - Add On Weighted ADM					354.9522	0.0000	0.0000
Total Weighted Group B Add On							354.9522

**Colorado River Union High School District #2
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level		Non-AOI ADM		AOI-F1 ADM		AOI-P1 ADM
Regular Education Weighted ADM		2,028.8000		126.8000		0.0000
Group B - Add On Weighted ADM	+	354.9522	+	0.0000	+	0.0000
Total ADM	=	2,383.7522	=	126.8000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	2,383.7522	=	120.4600	=	0.0000

Total Weighted ADM						2,504.212243
Base Level Amount (FY25)					x	\$4,914.71
Total Weighted ADM x Base Level Amount						\$12,307,476.95
Calculated Teachers Experience Index (FY24)	1.0000					
Applied Teachers Experience Index (FY25)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$12,307,476.95

Base Support Level Adjustments

Audit Service Expense	+	\$20,000.00
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
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments		\$20,000.00
Adjusted Base Support Level		\$12,327,476.95

**Colorado River Union High School District #2
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles			
Eligible Students Transported (FY24)		351.00	
Daily Route Miles Per Eligible Student (FY24)		2.2108	
Total Approved Daily Route Miles		776.00	
State Support Level Per Route Mile	x	\$2.89	
Instruction Days	x	180	
To and From School Support Level		\$403,675.20	
Activity Trip Level Factor	x	0.30	
Activity Trip Support Level		\$121,102.56	
Handicapped Extended School Year Mileage (FY24)		1,254.00	
State Support Level Per Route Mile	x	2.89	
Handicapped Extended School Year Support Level		\$3,624.06	
Annual Expenditures For:			
Bus Passes			
Bus Tokens			
Districts (FY24)		\$0.00	\$0.00
FY25 Transportation Support Level (TSL)			\$528,401.82

Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL)		\$1,011,281.18
Change:		
FY25 TSL	\$528,401.82	
FY24 TSL	- \$528,401.82	
Difference:	\$0.00	
Preliminary FY25 TRCL		\$1,011,281.18
120% of FY25 TRCL	\$634,082.18	
FY25 Transportation Revenue Control Limit (TRCL)		\$1,011,281.18

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL)		\$12,327,476.95
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Support Level (TSL)	+	\$528,401.82
FY25 District Support Level (DSL)		\$12,855,878.77

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL)		\$12,327,476.95
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Revenue Control Limit (TRCL)	+	\$1,011,281.18
FY25 Revenue Control Limit (RCL)		\$13,338,758.13

FY25 Lesser of DSL/RCL

\$12,855,878.77

**Colorado River Union High School District #2
Basic Calculations For Equalization Esistance**

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>
FY24 District ADM	0.0000	0.0000	1,749.4936	0.0000	
DAA Per ADM	x \$0.00	x \$0.00	x \$600.86	x \$0.00	
Preliminary DAA	= \$0.00	= \$0.00	= \$1,051,200.72	= \$0.00	\$1,051,200.72

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

DAA Growth Factor

FY24 District ADM	1,749.4936
FY23 District ADM	/ 1,805.4252
FY25 Calculated DAA Growth Factor	= 0.9690
FY25 Applied DAA Growth Factor	x 1.000000000

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

District DAA	\$0.00	\$0.00	\$1,051,200.72	\$0.00	\$1,051,200.72
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DAA For High School Textbooks

FY24 District High School ADM	1,749.4936	
Support Level Amount For Textbooks	x \$84.93	
DAA For High School Textbooks		\$148,584.49

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$0.00	\$1,199,785.21	\$1,199,785.21
Type 03 Transported 9-12	\$0.00	\$0.00	
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$0.00	\$1,199,785.21	\$1,199,785.21

**Colorado River Union High School District #2
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>FY25 DSL/RCL Allocation</u>
PSD-8	0.0000	0.0000000000%	x \$12,855,878.77	\$0.00
9-12	2,155.6000	100.0000000000%	x \$12,855,878.77	+ \$12,855,878.77
Total	2,155.6000			\$12,855,878.77

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$716,753,044.00	\$716,753,044.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$716,753,044.00	\$716,753,044.00	
	/ 100	/ 100	
	\$7,167,530.44	\$7,167,530.44	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$11,417,875.99	\$11,417,875.99	\$22,835,751.98

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$0.00	\$12,855,878.77	\$12,855,878.77
Adjusted CY DAA Base Allocation	+ \$0.00	+ \$1,199,785.21	+ \$1,199,785.21
FY25 Equalization Base	\$0.00	\$14,055,663.98	\$14,055,663.98
FY25 Applied Qualifying Levy	- \$0.00	- \$11,417,875.99	- \$11,417,875.99
FY25 Equalization Assistance	\$0.00	\$2,637,787.99	\$2,637,787.99