



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 11, 2024

Adopted \_\_\_\_\_

Revised \_\_\_\_\_

Date

Dr. Libby Hart-Wells \_\_\_\_\_

Mr. Zach Lindsay \_\_\_\_\_

Mrs. Julie Cieniawski \_\_\_\_\_

Mrs. Carine Werner \_\_\_\_\_

Mrs. Amy Carney \_\_\_\_\_

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 15, 2024

Type the Date as MM/DD/YYYY

Scott A Menzel  
Superintendent signature

Shannon Crosier  
Business Manager signature

Dr. Scott Menzel

Superintendent name (typed name)

Shannon Crosier

Business Manager name (typed name)

District contact employee:

Mario Serma

Telephone:

(480) 484-6135

Email:

marioserma@susd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	<u>315,169,194</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>47,927,730</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>49,795,781</u>
Federal	4000	\$ <u>25,119,470</u>
TOTAL		\$ <u>122,842,981</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>2.4454</u>	<u>2.3508</u>
Secondary Tax Rates:		
M&O Override	<u>0.3220</u>	<u>0.3083</u>
Special Program Override		
Capital Override	<u>0.2119</u>	<u>0.2056</u>
Class A Bonds		
Class B Bonds	<u>0.3973</u>	<u>0.4204</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.9312</u>	<u>0.9343</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>192,849,427</u>	\$ <u>192,849,427</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>37,281,797</u>	\$ <u>37,281,797</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>9,879,769</u>	\$ <u>9,879,769</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>240,010,993</u>	\$ <u>240,010,993</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>70,554</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>68,975</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,579</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional): Includes salary and estimated performance pay.

Empty box for comments on average salary calculation.

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

District name Scottsdale Unified School District #48

County Maricopa

CTD number 070248000

Version Proposed

**District contact information**

Superintendent  
 Executive Assistant to Superintendent  
 Chief Financial Officer  
 Business Manager 1  
 Business Manager 2  
 Business Consultant  
 School District Employee Report (SDER) Coordinator  
 SPED Data Reporting Coordinator  
 AzEDS/ADM Data Coordinator  
 Transportation Data Reporting Coordinator  
 CTE Coordinator  
 Poverty Coordinator  
 Assessments Coordinator  
 Curriculum Coordinator  
 Information Technology (IT) Director  
 Bookstore Manager  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member  
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
Dr.	Scott	Menzel	smenzel@susd.org	480-484-6100	
Mrs.	Gladys	Wagoner	gwagoner@susd.org	480-484-6238	
Ms.	Shannon	Crosier	scrosier@susd.org	480-484-6221	
Ms.	Elizabeth	Martinez	emartinez@susd.org	480-484-6249	
Mr.	Mario	Serna	marioserna@susd.org	480-484-6135	
Mrs.	Amy	Goff	agoff@susd.org	480-484-6168	
Ms.	Brooke	Williams	bwilliams@susd.org	480-484-2409	
Dr.	Cynthia	Bochna	cbochna@susd.org	480-484-6144	
Mr.	David	Jacobson	djacobson@susd.org	480-484-8576	
Ms.	Amy	Downs	adowns@susd.org	480-848-5045	
Ms.	Shannon	Cronn	scronn@susd.org	480-484-5025	
Dr.	Cynthia	Bochna	cbochna@susd.org	480-484-6144	
Dr.	Michelle	Watt	michellewatt@susd.org	480-484-6156	
Ms.	Patricia	Ricard	pricard@susd.org	480-484-6133	
Mrs.	Julie	Cieniawski	jcieniawski@susd.org	480-484-6238	
Mrs.	Carine	Werner	cwerner@susd.org	480-484-6238	
Dr.	Libby	Hart-Wells	lhartwells@susd.org	480-484-6238	
Mr.	Zach	Lindsay	zlindsay@susd.org	480-484-6238	
Mrs.	Amy	Carney	amycarney@susd.org	480-484-6238	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch Receipts

District's website home page address

www.susd.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 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	896.19	860.02	53,827,877	15,286,497	2,639,551	6,109,860	63,245	78,040,092	77,927,030	-0.1%
2000 Support services											
2100 Students	2.	126.19	132.77	7,033,918	2,010,199	22,100	2,000	3,000	9,748,544	9,071,217	-6.9%
2200 Instructional staff	3.	70.07	69.72	4,041,491	1,143,231	207,545	35,982	45,185	5,451,250	5,473,434	0.4%
2300 General administration	4.	11.00	11.00	1,347,311	497,886	377,075	7,000	10,783	2,705,626	2,240,055	-17.2%
2400 School administration	5.	126.17	128.13	9,324,253	2,506,445	25,000	119,958	0	11,903,685	11,975,656	0.6%
2500 Central services	6.	39.75	40.50	2,667,835	690,443	1,024,894	899,946	125,648	5,357,494	5,408,766	1.0%
2600 Operation & maintenance of plant	7.	212.01	211.51	9,269,138	2,649,607	9,961,862	8,433,778	1,550	29,798,847	30,315,935	1.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	7.00	7.00	243,966	78,884	0	335,338	0	659,009	658,188	-0.1%
610 School-sponsored cocurricular activities	10.	0.00	0.00	345,147	69,437	0	0	0	402,850	414,584	2.9%
620 School-sponsored athletics	11.	6.00	0.00	1,741,085	376,790	92,719	500	121,000	2,303,897	2,332,094	1.2%
630 Other instructional programs	12.	0.00	0.00						0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00						0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	1,494.38	1,460.65	89,842,021	25,309,419	14,350,746	15,944,362	370,411	146,371,294	145,816,959	-0.4%
200 and 300 Special education											
1000 Instruction	15.	277.37	334.84	14,805,379	4,442,674	0	3,000	0	17,653,758	19,251,053	9.0%
2000 Support services											
2100 Students	16.	82.45	96.85	7,233,480	1,912,583	1,500	0	5,315	9,721,004	9,152,878	-5.8%
2200 Instructional staff	17.	18.90	7.83	664,701	180,364	158,138	3,500	240,000	1,905,876	1,246,703	-34.6%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	16,500	3,295	0	0	0	21,465	19,795	-7.8%
2500 Central services	20.	0.00	0.00	0	0	12,287	0	0	8,813	12,287	39.4%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	0	0	132	0	-100.0%
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.	378.72	439.52	22,720,060	6,538,916	171,925	6,500	245,315	29,311,048	29,682,716	1.3%
400 Pupil transportation	25.	101.13	100.38	4,257,918	1,203,638	2,030,650	1,282,500	0	8,629,311	8,774,706	1.7%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	98.30	93.79	5,674,451	1,477,406	148,000	47,000	35,312	7,382,169	7,382,169	0.0%
530 Dropout prevention programs	27.	1.14	1.14	73,680	21,950	108,000	0	17,500	221,130	221,130	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.	7.31	6.40	463,099	508,648	0	0	0	970,731	971,747	0.1%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,080.98	2,101.88	123,031,229	35,059,977	16,809,321	17,280,362	668,538	192,885,683	192,849,427	0.0%

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	25,287,040	25,715,426	1.
2. Gifted education	3,944,785	3,884,806	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	0	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	79,223	82,484	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)	29,311,048	29,682,716	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

**Proposed ratios for special education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 7  
 Staff-Pupil 1 to 11

**Expenditures budgeted for audit services**

M&O Fund - Nonfederal	<b>6350</b>	<u>93375</u>
All funds - Federal	<b>6330</b>	<u>0</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) \$ 335,338  
 (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.	34,544,555	2,363,907	0	0	0	0	34,572,823	36,908,462	6.8%
2100 Support services - students	2.	496,178	135,377	0	0	0	0	1,469,839	631,555	-57.0%
2200 Support services - instructional staff	3.	196,795	57,953	0	0	0	0	557,601	254,748	-54.3%
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.	62,250	17,956	0				215,784	80,206	-62.8%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	35,299,778	2,575,193	0	0	0	0	36,816,047	37,874,971	2.9%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	36,816,047
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	18299805
Unexpended Budget Balance (line 10 minus 11)	12.	18,516,242
Interest earned in the Classroom Site Fund in FY 2024	13.	341038
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	19017691
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.	37874971

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	3,559,187	318,585	11,686,881	0	0	2,896,000	18,160,785	18,460,653	1.7%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>											
1000 Instruction	2.	0	7,019,399		11,909,993			0	18,401,984	18,929,392	2.9%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	100,000	67,951	220,000			0	750,941	387,951	-48.3%
2300, 2400, 2500, 2900 Administration	4.	0		3,182,184	5,417,556		0	0	7,230,323	8,599,740	18.9%
2600 Operation & maintenance of plant	5.	0		520,500	4,760,800			0	3,422,684	5,281,300	54.3%
2700 Student transportation	6.	0		212,414	0			0	298,054	212,414	-28.7%
3000 Operation of noninstructional services (5)	7.	0		0	0			0	21,316	0	-100.0%
4000 Facilities acquisition and construction	8.	0		0	0			3,871,000	5,115,993	3,871,000	-24.3%
5000 Debt service	9.					0	0		1,183,366	0	-100.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	7,119,399	3,983,049	22,308,349	0	0	3,871,000	36,424,661	37,281,797	2.4%

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	\$ 100,000
6642 Textbooks	5,135,330
6643 Instructional Aids	1,884,069
673X Furniture and Equipment	16,986,876
673X Vehicles	242,000
673X Tech Hardware & Software	5,079,472

(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 \$ 1,896,958 , and principal on bonds of \$ 17,951,250 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ 1,209,711 , and interest on bonds of \$ 12,097,260 .

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		
<b>Total Fund Expenditures</b>	1.	36,424,661	37,281,797	24,824,343	5,090,390	0	0	910,229	12,970	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0	0	122,021	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	42,225	0	0	0	0	0	3.
6450 Construction Services	4.	5,105,263	3,871,000	13,370,564	5,066,391	0	0	910,229	12,970	4.
6710 Land and Improvements	5.	0		0		0	0	0	0	5.
6720 Buildings and Improvements	6.	0		0		0	0	0	0	6.
673X Furniture and Equipment	7.	11,510,548	16,986,876	249,218		0	0	0	0	7.
673X Vehicles	8.	291,643	242,000	992,346	7,249	0	0	0	0	8.
673X Technology Hardware & Software	9.	7,405,043	5,079,472	0		0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0		0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	17,000	15,500	0	0	0	0	11.
Total (lines 2-11)	12.	24,312,497	26,179,348	14,793,374	5,089,140	0	0	910,229	12,970	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	5,105,263	3,871,000	8,074,044	4,710,541			910,229	12,970	13.
New Construction	14.	0	0	5,463,633	355,850	0		0		14.
Other	15.	19,207,234	22,308,348	1,255,697	22,749	0		0		15.
Total (lines 13-15, must equal line 12)	16.	24,312,497	26,179,348	14,793,374	5,089,140	0	0	910,229	12,970	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 \_\_\_\_\_

**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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

**State projects FTE & expenditures**

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

**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
29.95	24.55	3,847,450	2,675,992
5.00	5.50	626,861	640,686
0.00	0.00	1,256,625	567,633
0.00	0.00	0	0
0.00	0.00	154,323	75,714
1.00	1.00	112,489	94,488
0.00	0.00	0	0
27.29	30.29	5,323,558	3,324,302
0.00	0.00	22,650	19,737
0.00	0.00	0	0
0.00	0.00	0	0
2.00	2.00	401,122	326,927
0.00	0.00	5,000	0
14.10	6.33	4,245,122	1,500,000
	0		0
	0		0
0.00	0.00	2,520,000	200,000
0.00	0.00	0	0
44.95	2.90	10,108,203	454,290
124.29	72.57	28,623,403	9,879,769
0.00	0.00	120,339	63,250
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	676,534	500,013
0.00	0.00	0	0
21.14	35.55	7,512,343	5,529,195
21.14	35.55	8,309,216	6,092,458
145.43	108.12	36,932,619	15,972,227

	Prior FY	Budget FY
	532,317	503,131
	0	
	0	
	1,940,624	1,713,869
	2,472,941	2,217,000

**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			1.
0	0		2.
0	0		3.
7,100,000	7,100,000		4.
13,500,000	14,500,000		5.
5,466,799	5,300,000		6.
8,044,064	8,278,511		7.
2,681,511	2,681,511		8.
3,278,218	3,280,018		9.
1,200,000	1,440,240		10.
0	0		11.
0	0		12.
0	0		13.
1,200,000	1,200,000		14.
550,000	600,000		15.
64,000	500,000		16.
5,122,653	4,700,000		17.
900	900		18.
0	0		19.
190,000	190,000		20.
0	0		21.
14,000	0		22.
3,798,582	3,726,343		23.
9,632	0		24.
0	0		25.
0	0		26.
0	0		27.
5,000,000	5,437,664		28.
0	0		29.
22,474,588	13,667,813		30.
32,380,910	30,048,510		31.
0	0		32.
1,909,908	1,909,908		33.
0	0		34.
44,566,643	40,002,825		1.
960,366	1,784,541		2.
0	0		3.
52,604	52,604		4.

(1) From Supplement, line 10 and line 20, respectively.  
 (2) Indicate amount budgeted in Fund 500 for M&O purposes



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

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>144,954,922</u>	\$ <u>144,954,922</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>11,893,804</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>11,893,804</u>		<u>11,893,804</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		<u>21,743,238</u>	
(b) Unrestricted Capital Outlay			<u>14,500,000</u>
(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 <b>not</b> 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)		<u>7,382,169</u>	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>19,460,000</u>	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>221,130</u>	
(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) <u>Decrease for transfer from M&amp;O to Energy and Water Savings Fund</u>		<u>(2,262,032)</u>	
(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>1,350,000</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>\$ 192,849,427</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>\$ 26,393,804</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)	\$ 36,424,661
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ 36,424,661
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 36,424,661
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 36,424,661
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 25,548,070
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 10,876,591
8. Interest earned in Fund 610 in FY 2024	\$ 11,402
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)	\$ 26,393,804
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 37,281,797

(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	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of Scottsdale Unified School District, Mariposa County for fiscal year 2025 was officially proposed by the Governing Board on, June 11, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Mario Serna at the District Office, telephone 480-484-6135 during normal business hours.

*[Signature]*  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior year</b>	<b>Budget year</b>	<b>4. Average teacher salaries (A.R.S. §15-903.E)</b>	
	<b>2023 ADM</b>	<b>2024 ADM</b>	<b>2025 ADM</b>	1. Average salary of all teachers employed in FY 2025 (budget year)	70,554
<b>Attending</b>	20,113.4777	19,757.1928	19,404.1900	2. Average salary of all teachers employed in FY 2024 (prior year)	68,975
				3. Increase in average teacher salary from the prior year	1,579
				4. Percentage increase	2%
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	Comments on average salary calculation (Optional): Includes salary and estimated performance pay.	
<b>Primary rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		2.4454	2.3508		
<b>Secondary rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.9312	0.9343		
<b>3. Budgeted expenditures and budget limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		192,849,427	192,849,427		
<b>Classroom Site Fund</b>		37,874,971	37,874,971		
<b>Unrestricted Capital Outlay Fund</b>		37,281,797	37,281,797		

	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	
<b>100 Regular education</b>							
1000 Instruction	69,692,406	69,114,374	8,347,686	8,812,656	78,040,092	77,927,030	-0.1%
2000 Support services							
2100 Students	9,504,207	9,044,117	244,337	27,100	9,748,544	9,071,217	-6.9%
2200 Instructional staff	5,103,838	5,184,722	347,412	288,712	5,451,250	5,473,434	0.4%
2300, 2400, 2500 Administration	17,087,865	17,034,173	2,878,940	2,590,304	19,966,805	19,624,477	-1.7%
2600 Oper./Maint. of plant	11,369,776	11,918,745	18,429,071	18,397,190	29,798,847	30,315,935	1.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	323,671	322,850	335,338	335,338	659,009	658,188	-0.1%
610 School-sponsored cocurric. activities	402,850	414,584	0	0	402,850	414,584	2.9%
620 School-sponsored athletics	2,096,375	2,117,875	207,522	214,219	2,303,897	2,332,094	1.2%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	115,580,988	115,151,440	30,790,306	30,665,519	146,371,294	145,816,959	-0.4%
<b>200 and 300 Special education</b>							
1000 Instruction	17,499,585	19,248,053	154,173	3,000	17,653,758	19,251,053	9.0%
2000 Support services							
2100 Students	8,438,556	9,146,063	1,282,448	6,815	9,721,004	9,152,878	-5.8%
2200 Instructional staff	1,665,016	845,065	240,860	401,638	1,905,876	1,246,703	-34.6%
2300, 2400, 2500 Administration	21,465	19,795	8,813	12,287	30,278	32,082	6.0%
2600 Oper./Maint. of plant	0	0	132	0	132	0	-100.0%
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	27,624,622	29,258,976	1,686,426	423,740	29,311,048	29,682,716	1.3%
400 Pupil transportation	5,252,534	5,461,556	3,376,777	3,313,150	8,629,311	8,774,706	1.7%
510 Desegregation	7,151,970	7,151,857	230,200	230,312	7,382,170	7,382,169	0.0%
530 Dropout prevention programs	105,831	95,630	115,299	125,500	221,130	221,130	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	970,731	971,747	0	0	970,731	971,747	0.1%
<b>Total Expenditures</b>	156,686,676	158,091,206	36,199,008	34,758,221	192,885,684	192,849,427	0.0%

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

CTD number 070248000  
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	192,885,683	192,849,427	(36,256)	0.0%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	36,816,047	37,874,971	1,058,924	2.9%
Federal Projects	28,623,403	9,879,769	(18,743,634)	-65.5%
State Projects	8,309,216	6,092,458	(2,216,758)	-26.7%
Unrestricted Capital Outlay	36,424,661	37,281,797	857,136	2.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	910,229	12,970	(897,259)	-98.6%
Debt Service	32,380,910	30,048,510	(2,332,400)	-7.2%
School Plant Fund	7,100,000	7,100,000	0	0.0%
Auxiliary Operations	2,681,511	2,681,511	0	0.0%
Bond Building	24,824,343	5,090,390	(19,733,953)	-79.5%
Food Service	13,500,000	14,500,000	1,000,000	7.4%
Other	103,902,957	92,071,367	(11,831,590)	-11.4%

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	25,287,040	25,715,426
Gifted Education	3,944,785	3,884,806
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	79,223	82,484
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	29,311,048	29,682,716

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	98	98	1 to 198.0
Teachers	4	1,288	1,292	1 to 15.0
Other	0	146	146	1 to 132.9
Subtotal	4	1,532	1,536	1 to 12.6
Classified --				
Managers, supervisors, directors	3	124	127	1 to 152.8
Teachers aides	0	209	209	1 to 92.8
Other	2	809	811	1 to 23.9
Subtotal	5	1,142	1,147	1 to 16.9
TOTAL	9	2,674	2,683	1 to 7.2
Special education --				
Teacher	2	282	284	1 to 7.3
Staff	1	193	194	1 to 10.7

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)	\$ 221,131	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2025 TNT Base Limit	\$ 221,131	
<b>FY 2025 Budgeted Expenditures</b>			
4.	Desegregation (no longer a primary levy, must be zero)	\$ 0	
5.	Dropout prevention (from page 1, line 27)	221,130	
6.	Joint Career and Technical Education and Vocational Education Center	0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$ 0	
<b>Adjustments for FY 2024 Expenditures</b>			
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2024 Total actual expenditures for programs above	\$ _____	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)	221,130	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0	
9.	Small school adjustment		
a.	FY 2024 final budget for small school adjustment	\$ _____	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$ 0	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 221,130	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ 0	
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	
<b>Calculations for Truth in Taxation Notice</b>			
A.	Sum of lines 11, 12, and 13	\$ 0	
B.1.	Current assessed value	\$ _____	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ 221,131	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (2)	

**Primary property tax rate related to budgeted expenditures**

(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
<b>A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter</b>										
1. <b>FY 2023 final ending fund balance</b>	14,136,393	0	23,593,684	10,032,562	15,382,170	910,229	0	18,074,810	(47,544)	0
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. <b>FY 2024 activity, year-to-date and estimated through June 30</b>										
(a) FY 2024 revenues and other financing sources	178,749,290	0	5,320,790	26,392,099	1,500	(17,431)	0	17,441,301	19,558,035	0
(b) FY 2024 expenditures and other financing uses	173,425,683	0	12,600,790	25,573,811	12,600,790	879,828	0	18,208,114	25,374,550	0
3. <b>Estimated FY 2024 ending fund balance</b>	19,460,000	0	16,313,684	10,850,850	2,782,880	12,970	0	17,309,997	(5,864,059)	0
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0
(c) Committed	19,460,000	0	16,313,684	10,850,850	2,782,880	12,970	0	17,309,997	(5,864,059)	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	19,460,000	0	16,313,684	10,850,850	2,782,880	12,970	0	17,309,997	(5,864,059)	0
4. <b>FY 2024 estimated ending fund balance details and planned uses</b>										
(a) Fund deficit	0	0	0	0	0	0	0	0	(5,864,059)	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	5,460,000	0	0	0	2,782,880	12,970	0	0	(5,864,059)	0
(d) Maintained for spending after FY 2025	14,000,000	0	16,343,684	10,850,850	0	0	0	17,309,997	0	0
(e) Total (amount must agree to line 3 above)	19,460,000	0	16,343,684	10,850,850	2,782,880	12,970	0	17,309,997	(11,728,118)	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)	192,849,427	37,281,797	37,874,971
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	178,849,427	27,281,797	19,000,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	14,000,000	10,000,000	18,874,971

**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 <b>OR</b> 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				20,113.4777
2. FY 2024 100th-Day ADM	54.0033	12,088.2952	7,614.8943	19,757.1928
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	51.6172	11,814.6769	7,898.6870	19,764.9811
4. FY 2025 Estimated AOI full-time student count		0.0000	61.0978	61.0978
5. FY 2025 Estimated AOI part-time student count		0.0000	0.0000	0.0000
6. Total FY 2025 estimated student count	51.6172	11,814.6769	7,959.7848	19,826.0789

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	4,845.1766	0.0000	0.0000
8. K-3	4,845.1766	0.0000	0.0000
9. ELL	663.4284	0.5457	0.0000
10. HI	17.4250	0.0000	0.0000
11. MD-R, A-R, and SID-R	151.8766	3.1101	0.0000
12. MD-SC, A-SC, and SID-SC	127.7885	0.0000	0.0000
13. MD-SSI	11.9400	0.0000	0.0000
14. OI-R	8.7900	0.0000	0.0000
15. OI-SC	18.5600	0.0000	0.0000
16. P-SD	15.4550	0.0000	0.0000
17. DD*, ED, MIID, SLD, SLI*, and OHI	1,676.1286	2.2542	0.0000
18. ED-P	12.4200	0.0000	0.0000
19. MOID	20.4000	0.0000	0.0000
20. VI	9.0264	0.0000	0.0000
21. G	2,648.0000	0.0000	0.0000
22. FRPL	4,066.0000	0.0000	0.0000
23. Total Add-on Count (lines 7 through 22)	19,137.5917	5.9100	0.0000

\*School aged students only

**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)	1.0202
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$58,574.00
6. FY 2023 actual federal audit expenditures from all funds	
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$58,574.00

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

1. FY 2024 Approved Daily Route Miles	6,280.00
2. Number of Eligible Students Transported in FY 2024	2,868.00
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$217.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	699.00
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	636.00

**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)	\$7,025,018,981.00
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	\$27,940,000.00
11. 2024 Government Property Lease Excise Tax assessed valuation	

**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)	\$0.00
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$173,425,683.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$7,832,169.42
c. Dropout prevention programs	\$221,130.00
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
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 0.0005	x 0.0003	x 0.0004
Support level weight increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support level weight	+ 1.358	+ 1.4680	+ 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	\$ 1,457,619.21
K-3 Reading	\$ 971,746.31
- 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)	\$ 192,885,683.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 192,885,683.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 192,885,683.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 192,885,683.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 192,885,683.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 173,425,683.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 19,460,000.00

**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	\$ 7,382,169.00	- \$ 7,832,169.42	\$ 0.00
c. Dropout prevention programs	\$ 221,130.00	- \$ 221,130.00	\$ 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.)			\$ 19,460,000.00
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)			\$ 19,460,000.00
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)	\$	221,130.00
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

**Scottsdale Unified School District #48  
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

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	51.6172	0.0000	0.0000	1.4500	74.8449	0.0000	0.0000
K-8,UE	11,814.6769	0.0000	0.0000	1.1580	13,681.3959	0.0000	0.0000
9-12	7,898.6870	61.0978	0.0000	1.2680	10,015.5351	77.4720	0.0000
<b>Regular Education Unweighted ADM</b>	<b>19,764.9811</b>	<b>61.0978</b>	<b>0.0000</b>				
<b>Total of Unweighted ADM</b>			<b>19,826.0789</b>				
<b>Regular Education Weighted ADM</b>					<b>23,771.7759</b>	<b>77.4720</b>	<b>0.0000</b>
<b>Total of Weighted ADM</b>							<b>23,849.2479</b>

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	663.4284	0.5457	0.0000	0.1150	76.2943	0.0628	0.0000
K-3	4,845.1766	0.0000	0.0000	0.0600	290.7106	0.0000	0.0000
K-3 (Reading)	4,845.1766	0.0000	0.0000	0.0400	193.8071	0.0000	0.0000
HI	17.4250	0.0000	0.0000	4.7710	83.1347	0.0000	0.0000
MD-R, A-R, SID-R	151.8766	3.1101	0.0000	6.0240	914.9046	18.7352	0.0000
MD-SC, A-SC, SID-SC	127.7885	0.0000	0.0000	5.9880	765.1975	0.0000	0.0000
MD-SSI	11.9400	0.0000	0.0000	7.9470	94.8872	0.0000	0.0000
OI-R	8.7900	0.0000	0.0000	3.1580	27.7588	0.0000	0.0000
OI-SC	18.5600	0.0000	0.0000	6.7730	125.7069	0.0000	0.0000
P-SD	15.4550	0.0000	0.0000	3.5950	55.5607	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,676.1286	2.2542	0.0000	0.2920	489.4296	0.6582	0.0000
ED-P	12.4200	0.0000	0.0000	4.8220	59.8892	0.0000	0.0000
MOID	20.4000	0.0000	0.0000	4.4210	90.1884	0.0000	0.0000
VI	9.0264	0.0000	0.0000	4.8060	43.3809	0.0000	0.0000
G	2,648.0000	0.0000	0.0000	0.0070	18.5360	0.0000	0.0000
FRPL	4,066.0000	0.0000	0.0000	0.0220	89.4520	0.0000	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>19,137.5917</b>	<b>5.9100</b>	<b>0.0000</b>				
<b>Total Unweighted Group B Add On</b>			<b>19,143.5017</b>				
<b>Group B - Add On Weighted ADM</b>					<b>3,418.8385</b>	<b>19.4562</b>	<b>0.0000</b>
<b>Total Weighted Group B Add On</b>							<b>3,438.2947</b>

**Scottsdale Unified School District #48  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

**Calculation For Base Support Level**

	Non-AOI ADM		AOI-F1 ADM		AOI-P1 ADM	
Regular Education Weighted ADM	23,771.7759		77.4720		0.0000	
Group B - Add On Weighted ADM	+	3,418.8385	+	19,4562	+	0.0000
Total ADM	=	27,190.6144	=	96.9282	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	27,190.6144	=	92.0818	=	0.0000

**Total Weighted ADM**

27,282.696181

**Base Level Amount (FY25)**

x \$4,914.71

Total Weighted ADM x Base Level Amount

\$134,086,539.75

Calculated Teachers Experience Index (FY24)

1.0202

**Applied Teachers Experience Index (FY25)**

x 1.0202

*(1.0000 or Calculated Teachers Experience Index)*

**Pre-Adjusted Base Support Level**

\$136,795,087.85

**Base Support Level Adjustments**

Audit Service Expense	+	\$58,574.00
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**

\$58,574.00

**Adjusted Base Support Level**

\$136,853,661.85

**Scottsdale Unified School District #48  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

**Calculation Transportation Support Level (TSL)**

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

Approved Daily Route Miles			
Eligible Students Transported (FY24)		2,868.00	
Daily Route Miles Per Eligible Student (FY24)		2.1897	
Total Approved Daily Route Miles		6,280.00	
State Support Level Per Route Mile	x	\$2.89	
Instruction Days	x	180	
To and From School Support Level		\$3,266,856.00	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$588,034.08	
Handicapped Extended School Year Mileage (FY24)		1,335.00	
State Support Level Per Route Mile	x	2.89	
Handicapped Extended School Year Support Level		\$3,858.15	
Annual Expenditures For:	Bus Passes	Bus Tokens	
Districts (FY24)	\$217.00	\$0.00	\$217.00
<b>FY25 Transportation Support Level (TSL)</b>			<b>\$3,858,965.23</b>

**Calculation For Transportation Revenue Control Limit (TRCL)**

FY24 Transportation Revenue Control Limit (TRCL)		\$8,101,259.69
Change:		
FY25 TSL	\$3,858,965.23	
FY24 TSL	- \$3,655,127.72	
Difference:	\$ 203,837.51	
Preliminary FY25 TRCL		\$8,305,097.20
120% of FY25 TRCL	\$4,630,758.28	
<b>FY25 Transportation Revenue Control Limit (TRCL)</b>		<b>\$8,101,259.69</b>

**Calculation For District Support Level (DSL)**

FY25 Adjusted Base Support Level (BSL)		\$136,853,661.85
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Support Level (TSL)	+	\$3,858,965.23
<b>FY25 District Support Level (DSL)</b>		<b>\$140,712,627.08</b>

**Calculation For Revenue Control Limit (RCL)**

FY25 Adjusted Base Support Level (BSL)		\$136,853,661.85
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Revenue Control Limit (TRCL)	+	\$8,101,259.69
<b>FY25 Revenue Control Limit (RCL)</b>		<b>\$144,954,921.54</b>

**FY25 Lesser of DSL/RCL**

**\$140,712,627.08**

**Scottsdale Unified School District #48  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

**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	54,0033	12,088.2952	7,614.8943	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
<b>Preliminary DAA</b>	= \$29,672.11	= \$6,641,913.80	= \$4,575,485.39	= \$0.00	<b>\$11,247,071.30</b>

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

**DAA Growth Factor**

FY24 District ADM	19,757.1928
FY23 District ADM	/ 20,113.4777
FY25 Calculated DAA Growth Factor	= 0.9823
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.)

<b>District DAA</b>	<b>\$29,672.11</b>	<b>\$6,641,913.80</b>	<b>\$4,575,485.39</b>	<b>\$0.00</b>	<b>\$11,247,071.30</b>
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**DAA For High School Textbooks**

FY24 District High School ADM			7,614.8943		
Support Level Amount For Textbooks			x \$84.93		
<b>DAA For High School Textbooks</b>					<b>\$646,732.97</b>

	<u>PSD-8</u>	<u>9-12</u>	
<b>Pre-Adjusted DAA Base Allocation</b>	<b>\$6,671,585.91</b>	<b>\$5,222,218.36</b>	<b>\$11,893,804.27</b>
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	<b>\$0.00</b>
<b>Total DAA Adjustments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Adjusted FY25 DAA Base Allocation</b>	<b>\$6,671,585.91</b>	<b>\$5,222,218.36</b>	<b>\$11,893,804.27</b>



**Scottsdale Unified School District #48  
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**

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	13,756,2408	57.6799773200%	x \$140,712,627.08	\$81,163,011.39
9-12	10,093.0071	42.3200226800%	x \$140,712,627.08	+
<b>Total</b>	<b>23,849.2479</b>			<b>\$140,712,627.08</b>

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$7,025,018,981.00	\$7,025,018,981.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$27,940,000.00	\$27,940,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
<b>Equalization Assessed Valuation</b>	<b>\$7,052,958,981.00</b>	<b>\$7,052,958,981.00</b>	
	/ 100	/ 100	
	\$70,529,589.81	\$70,529,589.81	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
<b>FY25 Qualifying Levy</b>	<b>\$112,353,636.57</b>	<b>\$112,353,636.57</b>	<b>\$224,707,273.14</b>

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$81,163,011.39	\$59,549,615.69	\$140,712,627.08
Adjusted CY DAA Base Allocation	+ \$6,671,585.91	+ \$5,222,218.36	+
<b>FY25 Equalization Base</b>	<b>\$87,834,597.30</b>	<b>\$64,771,834.05</b>	<b>\$152,606,431.35</b>
<b>FY25 Applied Qualifying Levy</b>	<b>- \$87,834,597.30</b>	<b>- \$64,771,834.05</b>	<b>- \$152,606,431.35</b>
<b>FY25 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>