



FY 2024  
STATE OF ARIZONA  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed	<u>June 6, 2023</u>
Adopted	<u>June 20, 2023</u>
Revised	<u>May 14, 2024</u>
	Date

Dr. Libby Hart-Wells  
 Mr. Zach Lindsay  
 Mrs. Julie Cieniawski  
 Mrs. Carine Werner  
 Mrs. Amy Carney

SIGNED

*[Handwritten Signatures]*

SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by May 15, 2024

Type the Date as MM/DD/YYYY

*[Signature]*  
 Superintendent Signature

*[Signature]*  
 Business Manager Signature

Dr. Scott Menzel  
Superintendent Name (Typed Name)

Shannon Crosier  
Business Manager Name (Typed Name)

District Contact Employee: Mario Serna

Telephone: (480) 484-6135 Email: marioserna@susd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023	\$	<u>317,754,993</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)		
Local	1000	\$ <u>37,315,472</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>45,513,588</u>
Federal	4000	\$ <u>28,384,061</u>
TOTAL		\$ <u>111,213,121</u>

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>2.4282</u>	<u>2.4454</u>
Secondary Tax Rates:		
M&O Override	<u>0.3172</u>	<u>0.3220</u>
Special Program Override		
Capital Override	<u>0.1321</u>	<u>0.2119</u>
Class A Bonds		
Class B Bonds	<u>0.4672</u>	<u>0.3973</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.9165</u>	<u>0.9312</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>192,885,683</u>	\$ <u>192,885,683</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>36,424,661</u>	\$ <u>36,424,661</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>28,623,403</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>257,933,747</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$	<u>68,975</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$	<u>65,008</u>
3. Increase in average teacher salary from the prior year	\$	<u>3,967</u>
4. Percentage increase		<u>6%</u>

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

**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](http://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 2023	Budget FY 2024		
	100 Regular Education										
1000 Instruction	1.	912.62	896.19	54,753,940	14,938,466	2,230,974	6,013,713	102,999	73,444,585	78,040,092	6.3%
2000 Support Services											
2100 Students	2.	129.09	126.19	6,519,468	2,984,739	119,786	121,717	2,834	9,230,896	9,748,544	5.6%
2200 Instructional Staff	3.	66.89	70.07	3,983,221	1,120,617	246,822	52,176	48,414	5,115,350	5,451,250	6.6%
2300 General Administration	4.	10.00	11.00	1,315,417	672,184	691,015	9,425	17,585	2,237,893	2,705,626	20.9%
2400 School Administration	5.	124.49	126.17	9,192,979	2,565,935	22,194	114,445	8,132	11,916,135	11,903,685	-0.1%
2500 Central Services	6.	37.75	39.75	2,639,874	701,476	1,462,882	409,865	143,397	4,757,160	5,357,494	12.6%
2600 Operation & Maintenance of Plant	7.	209.64	212.01	8,929,367	2,440,409	11,091,689	7,323,607	13,775	29,588,885	29,798,847	0.7%
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	242,693	80,978	66,563	265,608	3,167	559,782	659,009	17.7%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	345,147	57,703	0	0	0	414,177	402,850	-2.7%
620 School-Sponsored Athletics	11.	6.00	6.00	1,715,377	380,998	92,719	5,803	109,000	2,004,807	2,303,897	14.9%
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	1,333	0	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,503.48	1,494.38	89,637,483	25,943,505	16,024,644	14,316,359	449,303	139,271,003	146,371,294	5.1%
200 and 300 Special Education											
1000 Instruction	15.	274.25	277.37	13,702,773	3,796,812	152,184	1,989	0	16,775,670	17,653,758	5.2%
2000 Support Services											
2100 Students	16.	84.74	82.45	6,573,167	1,865,389	1,279,134	1,756	1,558	9,718,828	9,721,004	0.0%
2200 Instructional Staff	17.	12.23	18.90	1,405,670	259,346	11,454	10,001	219,405	1,380,022	1,905,876	38.1%
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	18,150	3,315	0	0	0	21,976	21,465	-2.3%
2500 Central Services	20.	0.00	0.00	0	0	8,748	65	0	38,277	8,813	-77.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	132	0	0	1,102	132	-88.0%
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.	371.22	378.72	21,699,760	5,924,862	1,451,652	13,811	220,963	27,935,875	29,311,048	4.9%
400 Pupil Transportation	25.	113.81	101.13	4,052,303	1,200,231	2,122,221	1,254,556		8,047,007	8,629,311	7.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	96.59	98.30	5,669,366	1,482,604	161,835	66,490	1,875	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	27.	1.14	1.14	79,236	26,595	84,365	10,745	20,189	221,129	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	7.31	499,835	470,896	0	0	0	950,298	970,731	2.2%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,093.55	2,080.98	121,637,983	35,048,693	19,844,717	15,661,961	692,330	183,807,481	192,885,683	4.9%

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	24,219,295	25,287,040	1.
2. Gifted Education	3,629,854	3,944,785	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)	86,726	79,223	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)	27,935,875	29,311,048	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 8  
 Staff-Pupil 1 to 10

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,576.60	1,613.70
Number of FTE - Certified Purchased Services Personnel		43.50

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	93375
All Funds - Federal	6330	0

**FY 2024 Performance Pay (A.R.S. §15-920)**

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 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 2023	Budget FY 2024	
1000 Instruction	1.	31,250,492	3,322,331	0	0	0	0	30,867,316	34,572,823	12.0%
2100 Support Services - Students	2.	1,193,910	275,929	0	0	0	0	428,396	1,469,839	243.1%
2200 Support Services - Instructional Staff	3.	454,779	102,822	0	0	0	0	225,844	557,601	146.9%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	175,800	39,984	0				43,478	215,784	396.3%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	33,074,981	3,741,066	0	0	0	0	31,565,034	36,816,047	16.6%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	31,565,034
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	13636722
Unexpended Budget Balance (line 10 minus 11)	12.	17,928,312
Interest Earned in the Classroom Site Fund in FY 2023	13.	234391
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	18653344
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	36816047

(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 2023	Budget FY 2024		
<b>Unrestricted Capital Outlay Override (1)</b>	1.		5,326,261	230,802	9,078,196	0	0	3,525,526	12,613,143	18,160,785	44.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.										
1000 Instruction	2.	0	7,528,505		10,873,479			0	15,512,117	18,401,984	18.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	269,194	212,888	268,859		0		1,789,824	750,941	-58.0%
2300, 2400, 2500, 2900 Administration	4.	0		2,112,535	4,870,051		0	247,737	5,758,012	7,230,323	25.6%
2600 Operation & Maintenance of Plant	5.	0		321,694	3,098,566			2,424	1,099,083	3,422,684	211.4%
2700 Student Transportation	6.	0		199,595	95,200			3,259	400,000	298,054	-25.5%
3000 Operation of Noninstructional Services (5)	7.	0		0	1,077			20,239	31,782	21,316	-32.9%
4000 Facilities Acquisition and Construction	8.	0		0	0			5,115,993	5,134,641	5,115,993	-0.4%
5000 Debt Service	9.					1,182,927	439		0	1,183,366	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	7,797,699	3,077,514	19,207,232	1,182,927	439	5,389,652	29,725,459	36,424,661	22.5%

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	\$ 150,585
6642 Textbooks	4,732,809
6643 Instructional Aids	2,937,047
673X Furniture and Equipment	11,510,548
673X Vehicles	291,643
673X Tech Hardware & Software	7,405,043

(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 \$ 3,567,367 , and principal on bonds of \$ 19,561,250 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ 1,132,036 , and interest on bonds of \$ 12,819,660 .

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.	29,725,459	36,424,661	57,806,208	24,824,343	0	0	3,317,376	910,229	1.
<b>Select Object Codes Detail (1)</b>							0			
6150 Classified Salaries	2.	0	0	218,341	122,021	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	61,176	42,225	0	0	0	0	3.
6450 Construction Services	4.	4,321,700	5,105,263	44,820,358	13,370,564	0	0	3,317,376	910,229	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	9,394,114	11,510,548	377,112	249,218	0	0	0	0	7.
673X Vehicles	8.	241,171	291,643	987,379	992,346	0	0	0	0	8.
673X Technology Hardware & Software	9.	10,670,769	7,405,043	2,754	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	9,500	17,000	0	0	0	0	11.
Total (lines 2-11)	12.	24,627,754	24,312,497	46,476,620	14,793,374	0	0	3,317,376	910,229	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	4,321,700	5,105,263	17,168,127	8,074,044			0	910,229	13.
New Construction	14.	0	0	28,019,234	5,463,633	0	0	3,317,376	0	14.
Other	15.	20,306,054	19,207,234	1,289,259	1,255,697	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	24,627,754	24,312,497	46,476,620	14,793,374	0	0	3,317,376	910,229	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 2024 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

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

**STATE PROJECTS FTE & EXPENDITURES**

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

**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
32.80	29.95	3,530,338	3,847,450
5.00	5.00	568,284	626,861
0.00	0.00	1,111,275	1,256,625
0.00	0.00	0	0
0.00	0.00	169,236	154,323
1.00	1.00	104,682	112,489
0.00	0.00	0	0
28.65	27.29	7,015,640	5,323,558
0.00	0.00	30,594	22,650
0.00	0.00	0	0
0.00	0.00	0	0
1.00	2.00	451,492	401,122
0.00	0.00	0	5,000
14.25	14.10	4,085,911	4,245,122
0.00	0.00	1,000,000	2,520,000
0.00	0.00	0	0
59.30	44.95	19,674,378	10,108,203
142.00	124.29	37,741,830	28,623,403
0.00	0.00	118,166	120,339
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	101,237	676,534
0.00	0.00	0	0
4.74	21.14	445,187	7,512,343
4.74	21.14	664,590	8,309,216
146.74	145.43	38,406,420	36,932,619

Prior FY	Budget FY
550,317	532,317
0	0
0	0
950,795	1,940,624
1,501,112	2,472,941

**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.	960 Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	950__ Other _____

Prior FY	Budget FY
0	0
0	0
0	0
7,100,000	7,100,000
12,500,000	13,500,000
7,424,176	5,466,799
8,217,050	8,044,064
2,547,934	2,681,511
3,146,126	3,278,218
1,200,000	1,200,000
0	0
18,000	0
0	0
1,200,000	1,200,000
550,000	550,000
64,000	64,000
5,800,000	5,122,653
900	900
0	0
190,000	190,000
0	0
17,600	14,000
4,609,459	3,798,582
81,889	9,632
0	0
0	0
5,000,000	5,000,000
0	0
1,613,521	22,474,588
32,417,210	32,380,910
0	0
1,590,000	1,909,908
0	0

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



**CALCULATION OF FY 2024 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 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 144,865,652	\$ 144,865,652	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 12,104,475		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 12,104,475		12,104,475
*3. FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		21,947,111	
(b) Unrestricted Capital Outlay			14,276,222
(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)		7,382,169	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		14,134,713	
(b) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		221,130	
(c) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2022 (A.R.S. §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 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(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		(2,609,526)	
(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)		1,388,887	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		5,555,547	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 192,885,683</u>	
13. 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>\$ 26,380,697</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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT  
(A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>29,725,459</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ <u>29,725,459</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>29,725,459</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>29,725,459</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>19,692,897</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>10,032,562</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>11,402</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 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ _____
_____	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>26,380,697</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>36,424,661</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 2023	Budget FY 2024	
<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%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 070248000  
VERSION Revised #2

I certify that the Budget of Scottsdale Unified School District, Maricopa County for fiscal year 2024 was officially revised by the Governing Board on, May 14, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Mario Serna at the District Office, telephone 480-484-6135 during normal business hours.

  
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>2022 ADM</b>	<b>2023 ADM</b>	<b>2024 ADM</b>	1. Average salary of all teachers employed in FY 2024 (budget year)	68,975
<b>Attending</b>	20,438.1548	20,112.4772	19,798.6988	2. Average salary of all teachers employed in FY 2023 (prior year)	65,008
				3. Increase in average teacher salary from the prior year	3,967
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	4. Percentage increase	6%
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		2.4282	2.4454	Comments on average salary calculation (Optional): Includes salary and estimated performance pay.	
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.9165	0.9312		
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted</b>			
		<b>Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		192,885,683	192,885,683		
<b>Classroom Site Fund</b>		36,816,047	36,816,047		
<b>Unrestricted Capital Outlay Fund</b>		36,424,661	36,424,661		

	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	71,493,214	69,692,406	1,951,371	8,347,686	73,444,585	78,040,092	6.3%
<b>2000 Support Services</b>							
2100 Students	9,094,512	9,504,207	136,384	244,337	9,230,896	9,748,544	5.6%
2200 Instructional Staff	4,766,438	5,103,838	348,912	347,412	5,115,350	5,451,250	6.6%
2300, 2400, 2500 Administration	16,572,722	17,087,865	2,338,466	2,878,940	18,911,188	19,966,805	5.6%
2600 Oper./Maint. of Plant	11,524,939	11,369,776	18,063,946	18,429,071	29,588,885	29,798,847	0.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	328,075	323,671	231,707	335,338	559,782	659,009	17.7%
610 School-Sponsored Cocurric. Activities	414,177	402,850	0	0	414,177	402,850	-2.7%
620 School-Sponsored Athletics	1,763,933	2,096,375	240,874	207,522	2,004,807	2,303,897	14.9%
630, 700, 800, 900 Other Programs	1,333	0	0	0	1,333	0	-100.0%
<b>Regular Education Subsection Subtotal</b>	<b>115,959,343</b>	<b>115,580,988</b>	<b>23,311,660</b>	<b>30,790,306</b>	<b>139,271,003</b>	<b>146,371,294</b>	<b>5.1%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	15,455,086	17,499,585	1,320,584	154,173	16,775,670	17,653,758	5.2%
<b>2000 Support Services</b>							
2100 Students	8,258,626	8,438,556	1,460,202	1,282,448	9,718,828	9,721,004	0.0%
2200 Instructional Staff	1,137,784	1,665,016	242,238	240,860	1,380,022	1,905,876	38.1%
2300, 2400, 2500 Administration	21,976	21,465	38,277	8,813	60,253	30,278	-49.7%
2600 Oper./Maint. of Plant	1,052	0	50	132	1,102	132	-88.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>24,874,524</b>	<b>27,624,622</b>	<b>3,061,351</b>	<b>1,686,426</b>	<b>27,935,875</b>	<b>29,311,048</b>	<b>4.9%</b>
400 Pupil Transportation	4,805,135	5,252,534	3,241,872	3,376,777	8,047,007	8,629,311	7.2%
510 Desegregation	6,972,166	7,151,970	410,004	230,200	7,382,170	7,382,170	0.0%
530 Dropout Prevention Programs	99,943	105,831	121,186	115,299	221,129	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	950,298	970,731	0	0	950,298	970,731	2.2%
<b>TOTAL EXPENDITURES</b>	<b>153,661,409</b>	<b>156,686,676</b>	<b>30,146,073</b>	<b>36,199,008</b>	<b>183,807,482</b>	<b>192,885,684</b>	<b>4.9%</b>

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 070248000  
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	183,807,481	192,885,683	9,078,202	4.9%
Instructional Improvement	1,501,112	2,472,941	971,829	64.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	31,565,034	36,816,047	5,251,013	16.6%
Federal Projects	37,741,830	28,623,403	(9,118,427)	-24.2%
State Projects	664,590	8,309,216	7,644,626	1150.3%
Unrestricted Capital Outlay	29,725,459	36,424,661	6,699,202	22.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	3,317,376	910,229	(2,407,147)	-72.6%
Debt Service	32,417,210	32,380,910	(36,300)	-0.1%
School Plant Fund	7,100,000	7,100,000	0	0.0%
Auxiliary Operations	2,547,934	2,681,511	133,577	5.2%
Bond Building	57,806,208	24,824,343	(32,981,865)	-57.1%
Food Service	12,500,000	13,500,000	1,000,000	8.0%
Other	86,826,625	103,902,957	17,076,332	19.7%

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	24,219,295	25,287,040
Gifted Education	3,629,854	3,944,785
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	86,726	79,223
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	27,935,875	29,311,048

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	1	101	102	1 to	194.1
Teachers	36	1,321	1,357	1 to	14.6
Other	6	149	155	1 to	127.7
Subtotal	43	1,571	1,614	1 to	12.3
Classified --					
Managers, Supervisors, Directors	7	132	139	1 to	142.4
Teachers Aides	44	195	239	1 to	82.8
Other	4	839	843	1 to	23.5
Subtotal	55	1,166	1,221	1 to	16.2
TOTAL	98	2,737	2,835	1 to	7.0
Special Education --					
Teacher	25	241	266	1 to	7.9
Staff	52	169	221	1 to	9.5

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>221,131</u>
2.	Deduction for discontinued programs		<u>          </u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>221,131</u></u>

**Primary Property Tax Rate  
Related to Budgeted  
Expenditures**

**FY 2024 Budgeted Expenditures**

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u>          </u>
5.	Dropout Prevention (from page 1, line 27)		<u>221,130</u>	<u>          </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u>          </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>          </u>

**Adjustments for FY 2023 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u>          </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 TNT work sheet, sum of lines 4, 5, and 6)		<u>221,129</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2023 final budget for Small School Adjustment	\$	<u>          </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 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><u>221,130</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u>          </u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>          </u>	<u>          </u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u>          </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>          </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>221,131</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>          </u> (2)

(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.

**DATA ENTRY SHEET**

FY 2024 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)	
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) A.R.S. §41-1276(I), as amended by Laws 2023, Ch.142, §9	1.6549

**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 2022 100th-Day ADM				20,438.1548
2. FY 2023 100th-Day ADM	52.7850	12,331.4098	7,728.2829	20,112.4777
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2024 Estimated Non-AOI Student Count	54.0033	12,050.7647	7,527.7140	19,632.4820
4. FY 2024 Estimated AOI Full-Time Student Count		37.3771	85.5971	122.9742
5. FY 2024 Estimated AOI Part-Time Student Count		0.1534	1.5832	1.7366
6. Total FY 2024 Estimated Student Count	54.0033	12,088.2952	7,614.8943	19,757.1928

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	4,833.3240	7.1478	
8. K-3	4,833.3240	7.1478	
9. ELL	665.7884	0.5457	0.0329
10. HI	17.6900		
11. MD-R, A-R, and SID-R	155.7366	3.4100	
12. MD-SC, A-SC, and SID-SC	132.5335		
13. MD-SSI	12.9400		
14. OI-R	8.7900		
15. OI-SC	20.1200		
16. P-SD	15.7661		
17. DD*, ED, MIID, SLD, SLI*, and OHI	1,676.3527	2.3256	*School aged students only
18. ED-P	11.4800		
19. MOID	20.3400		
20. VI	9.5264		
21. G	2,513.4960	4.1320	
22. FRPL	5,610.4889	15.9193	0.4392
23. Total Add-on Count (lines 7 through 21)	20,537.6966	40.6282	0.4721

**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 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0202
5. FY 2022 actual <b>non-federal</b> audit expenditures from all funds (A.R.S. §15-914.F)	\$49,100.00
6. FY 2022 actual <b>federal</b> audit expenditures from all funds	
7. FY 2022 actual <b>total</b> audit expenditures from all funds (line 6 plus line 7)	\$49,100.00

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

1. FY 2023 Approved Daily Route Miles	5,921.79
2. Number of Eligible Students Transported in FY 2023	3,033.00
3. FY 2023 Annual Expenditure for Bus Tokens	
4. FY 2023 Annual Expenditure for Bus Passes	\$332.00
5. Actual Route Miles traveled in July and August 2022 to Transport Pupils w/Disabilities for Extended School Year	3,397.00
6. Estimated Route Miles Traveled in June 2023 to Transport Pupils w/Disabilities for Extended School Year	3,450.00

**OTHER INFORMATION**

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

**ASSESSED PROPERTY VALUATIONS**

4. 2023 Primary Net Assessed Valuation (AV)	\$6,708,626,255
5. 2023 Primary Net Assessed Valuation (AV2)	
6. 2023 Salt River Project (SRP) Valuation	\$28,346,000
7. 2023 Government Property Lease Excise Tax Assessed Valuation	

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

8. Adjustments to the General Budget Limit (from FY 2023 BUDG75, leave blank for budget adoption)	\$176,010.00
9. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$169,848,777.73
10. FY 2023 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$7,382,169.42
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	\$221,130.00
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

**DATA ENTRY SHEET**

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

12.	FY 2024 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2023 Ending Cash Balance in the Impact Aid Fund	

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

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

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

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

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

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

**TYPE 03 DISTRICT INFORMATION**

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-961.D, as amended by Laws 2023, Ch. 142, Sec. 6)	
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**ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)**

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

2.	Maintenance & Operation (M&O) Fund FY 2023 ending cash balance	
3.	10% of the FY 2024 RCL calculated using the district's 2023 ADM	
4.	Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$



**CALCULATIONS**

**CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)**

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	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
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=	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**

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 1,456,095.96
	K-3 Reading	\$ 970,730.98
2. 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)**

**TABLE TO CALCULATE DAA PER STUDENT COUNT**

	K-8	9-12
1. FY 2024 Student Count (2023 ADM): .001 - 99.999		
DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2024 Student Count (2023 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.2780
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x	474.47
i. DAA per Student Count	=	\$ 0.00
3. FY 2024 Student Count (2023 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0012
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.1580
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x	474.47
i. DAA per Student Count	=	\$ 0.00
4. FY 2024 Student Count (2023 ADM): 600.000 or More & 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 2023 latest revised Budget, page 7, line 11)	\$ 183,807,481.00
2. Adjustments to the GBL (from FY 2023 BUDG75, amount will be zero for budget adoption)	\$ 176,010.00
3. Adjusted GBL	\$ 183,983,491.00
4. Budgeted M&O expenditures (from FY 2023 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 183,807,481.00
5. Adjustments to the GBL (from line 2)	\$ 176,010.00
6. Adjusted Budgeted Expenditures	\$ 183,983,491.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 183,983,491.00
8. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$ 169,848,777.73
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 14,134,713.27

**Note: For lines 10.a through 10.f the FY 2023 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.**

	FY 2023 Budget	Actual	Unexpended Budget
10. FY 2023 Actual Expenditures:			
a. Special Program Override	\$ 0.00	-\$ 0.00	\$ 0.00
b. Desegregation	\$ 7,382,169.00	-\$ 7,382,169.42	\$ 0.00
c. Tuition Out Debt Service	\$ 0.00	-\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 221,130.00	-\$ 221,130.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	-\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	-\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 14,134,713.27
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2023 M&O Fund ending cash balance)			-\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 14,134,713.27
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2023			\$ 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 2024 RCL calculated using the district's 2023 ADM	\$ 0.00		
c. Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	+\$ 0.00		
d. Result (line 15.b plus line 15.c)	=\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

**CALCULATIONS**

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

1. FY 2024 Impact Aid Revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$	0.00
3. TRCL/TSL Difference	\$	0.00
4. Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	-	\$ 0.00
5. Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	-	\$ 0.00
6. FY 2023 Ending Cash Balance in the Impact Aid Fund	+	\$ 0.00
7. FY 2024 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 2024, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on page 7, line 3(a). **For purposes of small school adjustment, the FY 2024 student count is the 2023 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 2024 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 2024 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 2024, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2024 student count is the 2023 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 2024 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 2024 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		0.00
9. BSL Adjustment for the second year after the base year		0.00
10. BSL Adjustment for the third year after the base year		0.00
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)		0.00

  

first year factor	x	0.75	=	0.00
second year factor	x	0.50	=	0.00
third year factor	x	0.25	=	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 Assistance**

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	54.0033	0.0000	0.0000	1.4500	78.3048	0.0000	0.0000
K-8,UE	12,050.7647	37.3771	0.1534	1.1580	13,954.7855	43.2827	0.1776
9-12	7,527.7140	85.5971	1.5832	1.2680	9,545.1414	108.5371	2.0075
<b>Regular Education Unweighted ADM</b>	<b>19,632.4820</b>	<b>122.9742</b>	<b>1.7366</b>				
<b>Total of Unweighted ADM</b>			<b>19,757.1928</b>				
<b>Regular Education Weighted ADM</b>					<b>23,578.2317</b>	<b>151.8198</b>	<b>2.1851</b>
<b>Total of Weighted ADM</b>							<b>23,732.2366</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	665.7884	0.5457	0.0329	0.1150	76.5657	0.0628	0.0038
K-3	4,833.3240	7.1478	0.0000	0.0600	289.9994	0.4289	0.0000
K-3 (Reading)	4,833.3240	7.1478	0.0000	0.0400	193.3330	0.2859	0.0000
HI	17.6900	0.0000	0.0000	4.7710	84.3990	0.0000	0.0000
MD-R, A-R, SID-R	155.7366	3.4100	0.0000	6.0240	938.1573	20.5418	0.0000
MD-SC, A-SC, SID-SC	132.5335	0.0000	0.0000	5.9880	793.6106	0.0000	0.0000
MD-SSI	12.9400	0.0000	0.0000	7.9470	102.8342	0.0000	0.0000
OI-R	8.7900	0.0000	0.0000	3.1580	27.7588	0.0000	0.0000
OI-SC	20.1200	0.0000	0.0000	6.7730	136.2728	0.0000	0.0000
P-SD	15.7661	0.0000	0.0000	3.5950	56.6791	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,676.3527	2.3256	0.0000	0.2920	489.4950	0.6791	0.0000
ED-P	11.4800	0.0000	0.0000	4.8220	55.3566	0.0000	0.0000
MOID	20.3400	0.0000	0.0000	4.4210	89.9231	0.0000	0.0000
VI	9.5264	0.0000	0.0000	4.8060	45.7839	0.0000	0.0000
G	2,513.4960	4.1320	0.0000	0.0070	17.5945	0.0289	0.0000
FRPL	5,610.4889	15.9193	0.4392	0.0220	123.4308	0.3502	0.0097
<b>Group B - Add On Unweighted ADM</b>	<b>20,537.6966</b>	<b>40.6282</b>	<b>0.4721</b>				
<b>Total Unweighted Group B Add On</b>			<b>20,578.7969</b>				
<b>Group B - Add On Weighted ADM</b>					<b>3,521.1936</b>	<b>22.3776</b>	<b>0.0134</b>
<b>Total Weighted Group B Add On</b>							<b>3,543.5847</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	23,578.2317		151.8198		2.1851
Group B - Add On Weighted ADM	+ 3,521.1936	+	22.3776	+	0.0134
Total ADM	= 27,099.4253	=	174.1974	=	2.1986
AOI Funding Factor	x 1.0000	x	0.9500	x	0.8500
Weighted ADM	= 27,099.4253	=	165.4875	=	1.8688

<b>Total Weighted ADM</b>					27,266.781603
<b>Base Level Amount (FY24)</b>				x	<u>\$4,914.71</u>
Total Weighted ADM x Base Level Amount					<u>\$134,008,324.21</u>
Calculated Teachers Experience Index (FY23)	1.0202				
<b>Applied Teachers Experience Index (FY24)</b>				x	<u>1.0202</u>
<i>(1.0000 or Calculated Teachers Experience Index)</i>					
<b>Pre-Adjusted Base Support Level</b>					<b>\$136,715,292.36</b>

**Base Support Level Adjustments**

<a href="#">Audit Service Expense</a>	+	\$49,100.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
<a href="#">Adjustment for Remote Instructional Time calculated by ADE</a>	+	\$0.00

<b>Total Base Support Level Adjustments</b>					<b>\$49,100.00</b>
<b>Adjusted Base Support Level</b>					<b>\$136,764,392.36</b>

**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 (FY23)		3,033.00	
Daily Route Miles Per Eligible Student (FY23)		1.9525	
Total Approved Daily Route Miles		5,921.79	
State Support Level Per Route Mile	x	\$2.89	
Instruction Days	x	180	
To and From School Support Level		\$3,080,515.16	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$554,492.73	
Handicapped Extended School Year Mileage (FY23)		6,847.00	
State Support Level Per Route Mile	x	2.89	
Handicapped Extended School Year Support Level		\$19,787.83	
Annual Expenditures For:			
Districts (FY23)	Bus Passes	Bus Tokens	\$332.00
	\$332.00	\$0.00	
<b>FY24 Transportation Support Level (TSL)</b>			<b>\$3,655,127.72</b>

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

FY23 Transportation Revenue Control Limit (TRCL)		\$8,101,259.69
Change:		
FY24 TSL	\$3,655,127.72	
FY23 TSL	- \$3,213,171.42	
Difference:	\$ 441,956.30	
Preliminary FY24 TRCL		\$8,543,215.99
120% of FY24 TSL	\$4,386,153.26	
<b>FY24 Transportation Revenue Control Limit (TRCL)</b>		<b>\$8,101,259.69</b>

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

FY24 Adjusted Base Support Level (BSL)	\$136,764,392.36
FY24 Consolidation or Unification Assistance	+ \$0.00
FY24 Transportation Support Level (TSL)	+ \$3,655,127.72
<b>FY24 District Support Level (DSL)</b>	<b>\$140,419,520.08</b>

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

FY24 Adjusted Base Support Level (BSL)	\$136,764,392.36
FY24 Consolidation or Unification Assistance	+ \$0.00
FY24 Transportation Revenue Control Limit (TRCL)	+ \$8,101,259.69
<b>FY24 Revenue Control Limit (RCL)</b>	<b>\$144,865,652.05</b>

**FY24 Lesser of DSL/RCL**

**\$140,419,520.08**

**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>
FY23 District ADM	52,7850	12,331.4098	7,728.2829	0.0000	
DAA Per ADM	x 549.45	x 549.45	x 600.86	x 0.00	
<b>Preliminary DAA</b>	= 29,002.72	= 6,775,493.11	= 4,643,616.06	= 0.00	<b>11,448,111.90</b>

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

**DAA Growth Factor**

FY23 District ADM	20,112.4777				
FY22 District ADM	/ 20,438.1548				
FY24 Calculated DAA Growth Factor	= 0.9841	x 1.0000000000	x 1.0000000000	x 1.0000000000	
FY24 Applied DAA Growth Factor					

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

<b>District DAA</b>	<b>29,002.72</b>	<b>6,775,493.11</b>	<b>4,643,616.06</b>	<b>0.00</b>	<b>11,448,111.90</b>
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**DAA For High School Textbooks**

FY23 District High School ADM			7,728.2829		
Support Level Amount For Textbooks			x 84.93		
<b>DAA For High School Textbooks</b>					<b>656,363.07</b>

	<u>PSD-8</u>	<u>9-12</u>	
<b>Pre-Adjusted DAA Base Allocation</b>	<b>6,804,495.83</b>	<b>55,299,979.13</b>	<b>12,104,474.96</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 FY24 DAA Base Allocation</b>	<b>6,804,495.83</b>	<b>55,299,979.13</b>	<b>12,104,474.96</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>FY24 DSL/RCL Allocation</u>
PSD-8	14,076.5506	59.3140497600%	x \$140,419,520.08	\$83,288,504.01
9-12	9,655.6860	40.6859502400%	x \$140,419,520.08	+ \$57,131,016.07
<b>Total</b>	<b>23,732.2366</b>			<b>\$140,419,520.08</b>

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$6,708,626,255.00	\$6,708,626,255.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$28,346,000.00	\$28,346,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
<b>Equalization Assessed Valuation</b>	<b>\$6,736,972,255.00</b>	<b>\$6,736,972,255.00</b>	
	/ 100	/ 100	
	\$67,369,722.55	\$67,369,722.55	
Qualifying Tax Rate	x 1.6549000000	x 1.6549000000	
<b>FY24 Qualifying Levy</b>	<b>\$111,490,153.85</b>	<b>\$111,490,153.85</b>	<b>\$222,980,307.70</b>

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$83,288,504.01	\$57,131,016.07	\$140,419,520.08
Adjusted CY DAA Base Allocation	+ \$6,804,495.83	+ \$5,299,979.13	+ \$12,104,474.96
<b>FY24 Equalization Base</b>	<b>\$90,092,999.84</b>	<b>\$62,430,995.20</b>	<b>\$152,523,995.04</b>
<b>FY24 Applied Qualifying Levy</b>	<b>- \$90,092,999.84</b>	<b>- \$62,430,995.20</b>	<b>- \$152,523,995.04</b>
<b>FY24 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>