



FY 2023
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 2023 was

Proposed June 28, 2022
Adopted July 12, 2022
Revised May 2, 2023
Date

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

Handwritten signatures of Julie Cieniawski, Carine Werner, and Amy Carney

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by May 3, 2023

Type the Date as MM/DD/YYYY

Signature of Dr. Scott Menzel
Superintendent Signature

Signature of Shannon Crosier
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

Table with 2 columns: Revenue Source and Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$317,754,993), Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal), and TOTAL (\$111,213,121).

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

Table with 3 columns: Tax Rate Category, Prior FY 2022, and Est. Budget FY 2023. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), and Total Secondary Tax Rate.

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

Table with 3 columns: Expenditure Category, Budgeted Expenditures, and Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, and Total Aggregate School District Budget Limit.

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

Table with 2 columns: Salary Category and Amount. Rows include Average salary of all teachers employed in FY 2023, Average salary of all teachers employed in FY 2022, Increase in average teacher salary from the prior year, and Percentage increase (6%).

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 2022	Budget FY 2023		
	100 Regular Education										
1000 Instruction	1.	889.45	912.62	55,747,936	15,745,278	1,358,231	572,559	20,581	70,152,915	73,444,585	4.7%
2000 Support Services											
2100 Students	2.	129.45	129.09	6,751,113	2,343,399	84,088	29,205	23,091	8,837,403	9,230,896	4.5%
2200 Instructional Staff	3.	67.20	66.89	3,726,661	1,039,777	252,299	43,533	53,080	4,802,779	5,115,350	6.5%
2300 General Administration	4.	11.00	10.00	1,178,198	429,228	585,526	37,837	7,104	2,431,783	2,237,893	-8.0%
2400 School Administration	5.	122.28	124.49	9,000,169	2,744,985	45,015	116,185	9,781	11,130,299	11,916,135	7.1%
2500 Central Services	6.	24.25	37.75	2,489,012	731,130	1,056,246	337,568	143,204	3,699,941	4,757,160	28.6%
2600 Operation & Maintenance of Plant	7.	196.22	209.64	8,925,491	2,599,448	10,304,250	7,745,144	14,552	26,416,466	29,588,885	12.0%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	7.00	7.00	241,882	86,193	45,742	179,030	6,935	527,412	559,782	6.1%
610 School-Sponsored Cocurricular Activities	10.	0.00		345,147	69,030				466,792	414,177	-11.3%
620 School-Sponsored Athletics	11.	6.00	6.00	1,432,319	331,614	232,615	8,259		2,031,322	2,004,807	-1.3%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00		33	1,300				0	1,333	--
Regular Education Subsection Subtotal (lines 1-13)	14.	1,452.85	1,503.48	89,837,961	26,121,382	13,964,012	9,069,320	278,328	130,497,112	139,271,003	6.7%
200 and 300 Special Education											
1000 Instruction	15.	325.80	274.25	12,235,622	3,219,464	1,317,732	2,852		19,048,928	16,775,670	-11.9%
2000 Support Services											
2100 Students	16.	85.80	84.74	6,700,452	1,558,174	1,460,202			8,695,322	9,718,828	11.8%
2200 Instructional Staff	17.	9.95	12.23	923,434	214,350	22,750	4,661	214,827	1,155,686	1,380,022	19.4%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00		18,104	3,872				21,078	21,976	4.3%
2500 Central Services	20.	0.00				38,277			58,116	38,277	-34.1%
2600 Operation & Maintenance of Plant	21.	0.00		877	175	50			2,039	1,102	-46.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	421.55	371.22	19,878,489	4,996,035	2,839,011	7,513	214,827	28,981,169	27,935,875	-3.6%
400 Pupil Transportation	25.	142.00	113.81	3,336,963	1,468,172	1,885,232	1,356,640		8,863,063	8,047,007	-9.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	84.04	96.58	5,478,104	1,494,062	299,127	108,198	2,679	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs	27.	1.14	1.14	77,208	22,735	71,835	38,843	10,508	221,130	221,129	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	488,217	462,081				880,434	950,298	7.9%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,108.89	2,093.54	119,096,942	34,564,467	19,059,217	10,580,514	506,342	176,825,076	183,807,481	3.9%

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

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)**

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	25,464,866	24,219,295	1.
2. Gifted Education	3,368,494	3,629,854	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	147,810	86,726	6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	28,981,170	27,935,875	9.
10. IEP required pupil transportation costs coded within Program 400	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 9

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,538.44	1,576.60
Number of FTE - Certified Purchased Services Personnel		38.30

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	72650
All Funds - Federal	6330	0

**FY 2023 Performance Pay (A.R.S. §15-920)**

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

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

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

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 236,423  
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

**FUND 010 (CSF)**

**CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	27,836,098	3,031,218					20,195,232	30,867,316	52.8%
2100 Support Services - Students	2.	393,667	34,729					158,986	428,396	169.5%
2200 Support Services - Instructional Staff	3.	190,440	35,404					148,962	225,844	51.6%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.	43,478						0	43,478	--
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	28,463,683	3,101,351	0	0	0	0	20,503,180	31,565,034	54.0%

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

**Classroom Site Fund Budget Limit Calculation**

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	20,503,180
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	6716624
Unexpended Budget Balance (line 10 minus 11)	12.	13,786,556
Interest Earned in the Classroom Site Fund in FY 2022	13.	51347
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	17727131
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	31565034

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

**FUND 610 (UCO)**

**UNRESTRICTED CAPITAL OUTLAY (UCO) FUND**

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
							Prior FY 2022	Budget FY 2023		
<b>Unrestricted Capital Outlay Override (1)</b>	1.	1,582,669	8,707,363			2,323,111	11,325,069	12,613,143	11.4%	
<b>Unrestricted Capital Outlay Fund 610 (6)</b>	2.	4,448,988	11,059,929			3,200	10,950,943	15,512,117	41.7%	
1000 Instruction	2.									
2000 Support Services	3.	283,714	1,506,110				3,788,428	1,789,824	-52.8%	
2100, 2200 Students and Instructional Staff	3.									
2300, 2400, 2500, 2900 Administration	4.	202,999	5,457,855			97,158	4,268,412	5,758,012	34.9%	
2600 Operation & Maintenance of Plant	5.		1,058,378			40,705	856,965	1,099,083	28.3%	
2700 Student Transportation	6.		400,000				724,834	400,000	-44.8%	
3000 Operation of Noninstructional Services (5)	7.		11,782			20,000	21,927	31,782	44.9%	
4000 Facilities Acquisition and Construction	8.		812,001			4,322,640	4,860,691	5,134,641	5.6%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	202,999	4,732,702	20,306,055	0	0	4,483,703	25,472,200	29,725,459	16.7%

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	\$150,708.91
6642 Textbooks	3,079,788
6643 Instructional Aids	1,502,206
673X Furniture and Equipment	9,394,114
673X Vehicles	241,171
673X Tech Hardware & Software	10,670,769

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \$ 2,384,441, and principal on bonds of \$ 18,941,250.

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \$ 1,131,597, and interest on bonds of \$ 13,475,960.

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.	25,472,200	29,725,459	76,479,990	57,806,208	0		2,500,000	3,317,376	1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		235,470	218,341	0		0		2.
6200 Employee Benefits	3.	0		89,457	61,176	0		0		3.
6450 Construction Services	4.	3,063,902	4,321,700	46,539,719	44,820,358	0		2,500,000	3,317,376	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	5,375,003	9,394,114	0	377,112	0		0		7.
673X Vehicles	8.	488,000	241,171	2,432,138	987,379	0		0		8.
673X Technology Hardware & Software	9.	12,745,643	10,670,769	0	2,754	0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0	9,500	0		0		11.
Total (lines 2-11)	12.	21,672,548	24,627,754	49,296,784	46,476,620	0	0	2,500,000	3,317,376	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	3,063,902	4,321,700	23,213,372	17,168,127			0		13.
New Construction	14.	0		23,326,347	28,019,234	0		2,500,000	3,317,376	14.
Other	15.	18,608,646	20,306,054	2,757,065	1,289,259	0		0		15.
Total (lines 13-15, must equal line 12)	16.	21,672,548	24,627,754	49,296,784	46,476,620	0	0	2,500,000	3,317,376	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 \$ 2,000,000

**Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1**

**SPECIAL PROJECTS**

**FEDERAL PROJECTS FTE & EXPENDITURES**

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

**STATE PROJECTS FTE & EXPENDITURES**

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

**INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)**

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
33.05	32.80	3,720,109	3,530,338
5.00	5.00	567,003	568,284
0.00	0.00	1,266,186	1,111,275
0.00		0	
0.00	0.00	191,973	169,236
1.00	1.00	169,587	104,682
0.00		0	
29.25	28.65	6,913,231	7,015,640
0.00	0.00	46,328	30,594
0.00		0	
0.00		0	
0.00	1.00	462,264	451,492
0.00		0	
20.05	14.25	3,355,170	4,085,911
0.00	0.00	550,000	1,000,000
0.00		0	
7.40	59.30	26,086,212	19,674,378
95.75	142.00	43,328,063	37,741,830
0.00	0.00	118,770	118,166
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	0.00	593,500	101,237
5.50	12.03	5,941,590	7,170,502
0.00		0	
2.00	4.74	422,220	445,187
7.50	16.77	7,076,080	7,835,092
103.25	158.77	50,404,143	45,576,922

Prior FY	Budget FY
470,719	550,317
0	
0	
1,585,044	950,795
2,055,763	1,501,112

**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
7,100,000	7,100,000
9,428,472	12,500,000
7,606,642	7,424,176
8,380,481	8,217,050
2,547,934	2,547,934
3,146,126	3,146,126
1,200,000	1,200,000
0	
18,000	18,000
0	
1,200,000	1,200,000
550,000	550,000
64,000	64,000
8,211,005	5,800,000
900	900
0	
190,000	190,000
0	
21,000	17,600
4,087,551	4,609,459
72,532	81,889
0	
0	
4,577,081	5,000,000
0	
83,320	1,613,521
32,408,810	32,417,210
0	
1,590,000	1,590,000
0	

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



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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>		<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 141,939,599	\$ 141,939,599		\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 11,252,928			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0			
(c) Total DAA (line 2.a plus 2.b)	\$ 11,252,928			11,252,928
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
(a) Maintenance and Operation		20,410,339		
(b) Unrestricted Capital Outlay				8,500,000
(c) Special Program				
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)				
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do <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				
State				
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8. Budget Increase for:				
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		7,382,169		
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0		
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		15,366,576		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		221,130		
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)				
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0		
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a) Prior Year Over Expenditures/Resolutions:				
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		(2,921,222)		
(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)		1,408,890		
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 183,807,481		
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)				\$ 19,752,928

\* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

**CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT  
(A.R.S. §15-947.D)**

**UNRESTRICTED CAPITAL BUDGET LIMIT**

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ <u>25,472,200</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(16,323)</u>
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>25,455,877</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>25,472,200</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>25,455,877</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>15,449,001</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>10,006,876</u>
8. Interest Earned in Fund 610 in FY 2022	\$ <u>(34,345)</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>19,752,928</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>29,725,459</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 2022	Budget FY 2023	
<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, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 2, 2023, 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>2021 ADM</b>	<b>2022 ADM</b>	<b>2023 ADM</b>	1. Average salary of all teachers employed in FY 2023 (budget year)	65,008
<b>Attending</b>	19,854.2470	20,438.1548	20,103.7556	2. Average salary of all teachers employed in FY 2022 (prior year)	61,127
				3. Increase in average teacher salary from the prior year	3,881
				4. Percentage increase	6%
<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)		2.5261	2.4282		
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.9318	0.9165		
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted Expenditures</b>	<b>Budget Limit</b>		
<b>Maintenance &amp; Operation Fund</b>		183,807,481	183,807,481		
<b>Classroom Site Fund</b>		31,565,034	31,565,034		
<b>Unrestricted Capital Outlay Fund</b>		29,725,459	29,725,459		

	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>							
<b>1000 Instruction</b>	68,051,561	71,493,214	2,101,354	1,951,371	70,152,915	73,444,585	4.7%
<b>2000 Support Services</b>							
<b>2100 Students</b>	8,664,905	9,094,512	172,498	136,384	8,837,403	9,230,896	4.5%
<b>2200 Instructional Staff</b>	4,448,938	4,766,438	353,841	348,912	4,802,779	5,115,350	6.5%
<b>2300, 2400, 2500 Administration</b>	14,804,008	16,572,722	2,458,015	2,338,466	17,262,023	18,911,188	9.6%
<b>2600 Oper./Maint. of Plant</b>	9,313,847	11,524,939	17,102,619	18,063,946	26,416,466	29,588,885	12.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	282,385	328,075	245,027	231,707	527,412	559,782	6.1%
<b>610 School-Sponsored Cocurric. Activities</b>	430,637	414,177	36,154	0	466,791	414,177	-11.3%
<b>620 School-Sponsored Athletics</b>	1,788,002	1,763,933	243,320	240,874	2,031,322	2,004,807	-1.3%
<b>630, 700, 800, 900 Other Programs</b>	0	1,333	0	0	0	1,333	--
<b>Regular Education Subsection Subtotal</b>	107,784,283	115,959,343	22,712,828	23,311,660	130,497,111	139,271,003	6.7%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	18,947,073	15,455,086	101,855	1,320,584	19,048,928	16,775,670	-11.9%
<b>2000 Support Services</b>							
<b>2100 Students</b>	8,679,277	8,258,626	16,046	1,460,202	8,695,323	9,718,828	11.8%
<b>2200 Instructional Staff</b>	931,672	1,137,784	224,014	242,238	1,155,686	1,380,022	19.4%
<b>2300, 2400, 2500 Administration</b>	21,078	21,976	58,116	38,277	79,194	60,253	-23.9%
<b>2600 Oper./Maint. of Plant</b>	1,191	1,052	848	50	2,039	1,102	-46.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	28,580,291	24,874,524	400,879	3,061,351	28,981,170	27,935,875	-3.6%
<b>400 Pupil Transportation</b>	6,470,773	4,805,135	2,392,290	3,241,872	8,863,063	8,047,007	-9.2%
<b>510 Desegregation</b>	6,822,543	6,972,166	559,627	410,004	7,382,170	7,382,170	0.0%
<b>530 Dropout Prevention Programs</b>	102,697	99,943	118,433	121,186	221,130	221,129	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	880,434	950,298	0	0	880,434	950,298	7.9%
<b>TOTAL EXPENDITURES</b>	150,641,021	153,661,409	26,184,057	30,146,073	176,825,078	183,807,482	3.9%

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

CTD NUMBER 70248000  
 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	176,825,076	183,807,481	6,982,405	3.9%
Instructional Improvement	2,055,763	1,501,112	(554,651)	-27.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	20,503,180	31,565,034	11,061,854	54.0%
Federal Projects	43,328,063	37,741,830	(5,586,233)	-12.9%
State Projects	7,076,080	7,835,092	759,012	10.7%
Unrestricted Capital Outlay	25,472,200	29,725,459	4,253,259	16.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	2,500,000	3,317,376	817,376	32.7%
Debt Service	32,408,810	32,417,210	8,400	0.0%
School Plant Fund	7,100,000	7,100,000	0	0.0%
Auxiliary Operations	2,547,934	2,547,934	0	0.0%
Bond Building	76,479,990	57,806,208	(18,673,782)	-24.4%
Food Service	9,428,472	12,500,000	3,071,528	32.6%
Other	87,065,142	86,826,625	(238,517)	-0.3%

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	25,464,866	24,219,295
Gifted Education	3,368,494	3,629,854
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	147,810	86,726
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	28,981,170	27,935,875

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	1	95	96	1 to 209.4
Teachers	38	1,480	1,518	1 to 13.2
Other	0	0	0	1 to
Subtotal	39	1,575	1,614	1 to 12.5
Classified --				
Managers, Supervisors, Directors	7	149	156	1 to 128.9
Teachers Aides	46	171	217	1 to 92.6
Other	4	854	858	1 to 23.4
Subtotal	57	1,174	1,231	1 to 16.3
TOTAL	96	2,749	2,845	1 to 7.1
Special Education --				
Teacher	31	237	268	1 to 7.6
Staff	47	169	216	1 to 9.3

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 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 2023 TNT Base Limit	\$	<u><u>221,131</u></u>

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

**FY 2023 Budgeted Expenditures**

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>
5.	Dropout Prevention (from page 1, line 27)		<u>221,129</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>

**Adjustments for FY 2022 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2022 Total Actual Expenditures for programs above	\$	<u>          </u>
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)		<u>221,130</u>
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>
9.	Small School Adjustment		
a.	FY 2022 final budget for Small School Adjustment	\$	<u>          </u>
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 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>221,129</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 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>2,000,000</u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u>          </u>

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$	<u>2,000,000</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>2,221,131</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**

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

**UNWEIGHTED STUDENT COUNT**

All districts must complete lines 1 through 6 below.

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

	PSD	K-8	9-12	Total
<b>Prior Years ADM (A.R.S. §§15-901 and 15-961)</b>				
1. FY 2021 100th-Day ADM				19,854.2470
2. FY 2022 100th-Day ADM	54.3500	12,471.8146	7,911.9902	20,438.1548
<b>Current Year ADM (A.R.S. §§15-943 and 15-808)</b>				
3. FY 2023 Estimated Non-AOI Student Count	52.6150	12,277.1658	7,622.0780	19,951.8588
4. FY 2023 Estimated AOI Full-Time Student Count		51.4403	94.7010	146.1413
5. FY 2023 Estimated AOI Part-Time Student Count		0.4073	5.3482	5.7555
6. Total FY 2023 Estimated Student Count	52.6150	12,329.0134	7,722.1272	20,103.7556

**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	4,872.7248	13.6481		
8. K-3	4,872.7248	13.6481		
9. ELL	662.7975	0.0962	0.0653	
10. HI	14.2900			
11. MD-R, A-R, and SID-R	147.9820	1.3915		
12. MD-SC, A-SC, and SID-SC	127.8143			
13. MD-SSI	10.7800			
14. OI-R	12.0000			
15. OI-SC	20.5000			
16. P-SD	12.3200			
17. DD*, ED, MIID, SLD, SLI*, and OHI	1,661.6115	6.3015	0.1665	*School aged students only
18. ED-P	9.1700			
19. MOID	21.2200			
20. VI	9.8850			
21. G	2,287.7480	6.9120		
22. Total Add-on Count (lines 7 through 21)	19,511.4609	49.9514	0.2318	
23. FRPL	4,767.8930	7.9540		

**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 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0183
5. FY 2021 actual <b>non-federal</b> audit expenditures from all funds (A.R.S. §15-914.F)	\$47,870.00
6. FY 2021 actual <b>federal</b> audit expenditures from all funds	
7. FY 2021 actual <b>total</b> audit expenditures from all funds (line 6 plus line 7)	\$47,870.00

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

1. FY 2022 Approved Daily Route Miles	5,328.00
2. Number of Eligible Students Transported in FY 2022	2,826.00
3. FY 2022 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2022 Annual Expenditure for Bus Passes	\$3.00
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	1,888.00
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	1,840.00

**OTHER INFORMATION**

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

**ASSESSED PROPERTY VALUATIONS**

4. 2022 Primary Net Assessed Valuation (AV)	\$6,406,817,785
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	\$28,643,000
7. 2022 Government Property Lease Excise Tax Assessed Valuation	

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

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	(\$211,540.00)
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$161,246,960.00
10. FY 2022 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 2023 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2022 Ending Cash Balance in the Impact Aid Fund	

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

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

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

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

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

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

**TYPE 03 DISTRICT INFORMATION**

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

Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	M&O & UCO, Per Pupil Tuition
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Use lines 2.a through 2.e for budget **adoption** (as necessary)

a.				
b.				
c.				
d.				
e.				

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

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

3.  Check box for Type 03 districts no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

**ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)**

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

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



**CALCULATIONS**

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

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	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	\$ 1,425,446.21
	K-3 Reading	\$ 950,297.47
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 2023 Student Count (2022 ADM): .001 - 99.999		
DAA per Student Count	\$ 606.88	\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	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	433.78
i. DAA per Student Count	=	\$ 0.00
3. FY 2023 Student Count (2022 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	433.78
i. DAA per Student Count	=	\$ 0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 502.33	\$ 549.33

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

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)	\$ 176,825,076.49
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ (211,540.00)
3. Adjusted GBL	\$ 176,613,536.49
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 176,825,076.17
5. Adjustments to the GBL (from line 2)	\$ (211,540.00)
6. Adjusted Budgeted Expenditures	\$ 176,613,536.17
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 176,613,536.17
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 161,246,960.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 15,366,576.17

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

	FY 2022 Budget	Actual	Unexpended Budget
10. FY 2022 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 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.)			\$ 15,366,576.17
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 15,366,576.17
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2022			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM	\$ 0.00		
c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

**CALCULATIONS**

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

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

**CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT**

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

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

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

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

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

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

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

**CALCULATIONS**

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

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

2. Increase to DSL and RCL for Tuition

Attending District Name	E	F	Increase to DSL and RCL (A x F)
	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	
a. 0	0.00	0.00	0.00
b. 0	0.00	0.00	0.00
c. 0	0.00	0.00	0.00
d. 0	0.00	0.00	0.00
e. 0	0.00	0.00	0.00
f.	<b>Increase to DSL and RCL for Tuition:</b>		0.00

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

Attending District Name	E	F	Increase to DSL and RCL (A x F)
	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	
a. 0	0.00	0.00	0.00
b. 0	0.00	0.00	0.00
c. 0	0.00	0.00	0.00
d. 0	0.00	0.00	0.00
e. 0	0.00	0.00	0.00
f.	<b>Revised Increase to DSL and RCL for Tuition (to line 6):</b>		0.00

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

0.00

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

0.00

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

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

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

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

5. Tuition received in base year	0.00
6. Tuition received in fiscal year after base year	- 0.00
7. Tuition loss (If result is less than zero, zero is entered)	= 0.00
8. BSL Adjustment for the first year after the base year	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)	\$ 221,129.00
2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	\$ 0.00
3. Adjustment for Tuition Loss	\$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 2,000,000.00
7. 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	52.6150	0.0000	0.0000	1.4500	76.2918	0.0000	0.0000
K-8,UE	12,277.1658	51.4403	0.4073	1.1580	14,216.9580	59.5679	0.4717
9-12	7,622.0780	94.7010	5.3482	1.2680	9,664.7949	120.0809	6.7815
<b>Regular Education Unweighted ADM</b>	<b>19,951.8588</b>	<b>146.1413</b>	<b>5.7555</b>				
<b>Total of Unweighted ADM</b>			<b>20,103.7556</b>				
<b>Regular Education Weighted ADM</b>					<b>23,958.0447</b>	<b>179.6487</b>	<b>7.2532</b>
<b>Total of Weighted ADM</b>							<b>24,144.9466</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	662.7975	0.0962	0.0653	0.1150	76.2217	0.0111	0.0075
K-3	4,872.7248	13.6481	0.0000	0.0600	292.3635	0.8189	0.0000
K-3 (Reading)	4,872.7248	13.6481	0.0000	0.0400	194.9090	0.5459	0.0000
HI	14.2900	0.0000	0.0000	4.7710	68.1776	0.0000	0.0000
MD-R, A-R, SID-R	147.9820	1.3915	0.0000	6.0240	891.4436	8.3824	0.0000
MD-SC, A-SC, SID-SC	127.8143	0.0000	0.0000	5.9880	765.3520	0.0000	0.0000
MD-SSI	10.7800	0.0000	0.0000	7.9470	85.6687	0.0000	0.0000
OI-R	12.0000	0.0000	0.0000	3.1580	37.8960	0.0000	0.0000
OI-SC	20.5000	0.0000	0.0000	6.7730	138.8465	0.0000	0.0000
P-SD	12.3200	0.0000	0.0000	3.5950	44.2904	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,661.6115	6.3015	0.1665	0.2920	485.1906	1.8400	0.0486
ED-P	9.1700	0.0000	0.0000	4.8220	44.2177	0.0000	0.0000
MOID	21.2200	0.0000	0.0000	4.4210	93.8136	0.0000	0.0000
VI	9.8850	0.0000	0.0000	4.8060	47.5073	0.0000	0.0000
G	2,287.7480	6.9120	0.0000	0.0070	16.0142	0.0484	0.0000
<b>Group B - Add On Unweighted ADM</b>	<b>19,511.4609</b>	<b>49.9514</b>	<b>0.2318</b>				
<b>Total Unweighted Group B Add On</b>			<b>19,561.6441</b>				
<b>Group B - Add On Weighted ADM</b>					<b>3,367.7345</b>	<b>11.7899</b>	<b>0.0561</b>
<b>Total Weighted Group B Add On</b>							<b>3,379.5805</b>
FRPL	4,767.8930	7.9540	0.0000	0.0180	85.8221	0.1432	0.0000

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<u>Calculation For Base Support Level</u>		<b>Non-AOI ADM</b>		<b>AOI-F1 ADM</b>		<b>AOI-P1 ADM</b>
Regular Education Weighted ADM		23,958.0447		179.6487		7.2532
Group B - Add On Weighted ADM	+	3,367.7345	+	11.7899	+	0.0561
Total ADM	=	27,325.7791	=	191.4386	=	7.3093
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	27,325.7791	=	181.8667	=	6.2129

<b>Total Weighted ADM</b>						<b>27,513.858700</b>
<b>Base Level Amount (FY23)</b>					x	<b>\$4,775.27</b>
Total Weighted ADM x Base Level Amount						<b>\$131,386,104.03</b>
Calculated Teachers Experience Index (FY22)	1.0183					
<b>Applied Teachers Experience Index (FY23)</b>					x	<b>1.0183</b>
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
<b>Pre-Adjusted Base Support Level</b>						<b>\$133,790,469.74</b>
<b>Base Support Level Adjustments</b>						
<a href="#">Audit Service Expense</a>	+	<b>\$47,870.00</b>				
Increase for Tuition Loss Adjustment	+	<b>\$0.00</b>				
Increase for Student Revenue Loss Phase-Down	+	<b>\$0.00</b>				
<a href="#">Adjustment for Remote Instructional Time calculated by ADE</a>	+	<b>\$0.00</b>				
<b>Total Base Support Level Adjustments</b>						<b>\$47,870.00</b>
<b>Adjusted Base Support Level</b>						<b>\$133,838,339.74</b>

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**Calculation Transportation Support Level (TSL)**

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

Approved Daily Route Miles			
Eligible Students Transported (FY22)		2,826.00	
Daily Route Miles Per Eligible Student (FY22)		1.8854	
Total Approved Daily Route Miles		5,328.00	
State Support Level Per Route Mile	x	\$2.83	
Instruction Days	x	180	
To and From School Support Level		\$2,714,083.20	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$488,534.98	
Handicapped Extended School Year Mileage (FY22)		3,728.00	
State Support Level Per Route Mile	x	2.83	
Handicapped Extended School Year Support Level		\$10,550.24	
Annual Expenditures For:			
Districts (FY22)	Bus Passes	Bus Tokens	\$3.00
	\$3.00	\$0.00	
<b>FY23 Transportation Support Level (TSL)</b>			<b>\$3,213,171.42</b>

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

FY22 Transportation Revenue Control Limit (TRCL)		\$8,101,259.69
Change:		
	FY23 TSL	\$3,213,171.42
	FY22 TSL	\$2,122,358.49
	Difference:	\$ 1,090,812.93
Preliminary FY23 TRCL		\$9,192,072.62
120% of FY23 TSL		\$3,855,805.70
<b>FY23 Transportation Revenue Control Limit (TRCL)</b>		<b>\$8,101,259.69</b>

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

FY23 Adjusted Base Support Level (BSL)		\$133,838,339.74
FY23 Consolidation or Unification Assistance	+	\$0.00
FY23 Tuition Out For High School Students (Type 03)	+	\$0.00
FY23 Transportation Support Level (TSL)	+	\$3,213,171.42
<b>FY23 District Support Level (DSL)</b>		<b>\$137,051,511.16</b>

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

FY23 Adjusted Base Support Level (BSL)		\$133,838,339.74
FY23 Consolidation or Unification Assistance	+	\$0.00
FY23 Tuition Out For High School Students	+	\$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+	\$8,101,259.69
<b>FY23 Revenue Control Limit (RCL)</b>		<b>\$141,939,599.43</b>

<b>FY23 Lesser of DSL/RCL</b>	<b>\$137,051,511.16</b>
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**District Additional Assistance (DAA) Calculations**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	54,3500	12,471.8146	7,911.9902	0.0000	
DAA Per ADM	x \$502.33	x \$502.33	x \$549.33	x \$0.00	
<b>Preliminary DAA</b>	= \$27,301.64	= \$6,264,966.63	= \$4,346,293.58	= \$0.00	<b>\$10,638,561.84</b>

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

**DAA Growth Factor**

FY22 District ADM	20,438.1548				
FY21 District ADM	/ 19,854.2470				
FY23 Calculated DAA Growth Factor	= 1.0294	x 1.0000000000	x 1.0000000000	x 1.0000000000	
FY23 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>\$27,301.64</b>	<b>\$6,264,966.63</b>	<b>\$4,346,293.58</b>	<b>\$0.00</b>	<b>\$10,638,561.84</b>
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**DAA For High School Textbooks**

FY22 District High School ADM			7,911.9902		
Support Level Amount For Textbooks			x \$77.65		
<b>DAA For High School Textbooks</b>					<b>\$614,366.04</b>

	<u>PSD-8</u>	<u>9-12</u>	
<b>Pre-Adjusted DAA Base Allocation</b>	<b>\$6,292,268.27</b>	<b>\$4,960,659.62</b>	<b>\$11,252,927.89</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 FY23 DAA Base Allocation</b>	<b>\$6,292,268.27</b>	<b>\$4,960,659.62</b>	<b>\$11,252,927.89</b>

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

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	14,353.2893	59.4463492900%	x \$137,051,511.16	\$81,472,120.03
9-12	9,791.6573	40.5536507100%	x \$137,051,511.16	+ \$55,579,391.13
Tuition Out for High School Student (Type 03)				+ \$0.00
<b>Total</b>	<b>24,144.9466</b>			<b>\$137,051,511.16</b>

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$6,406,817,785.00	\$6,406,817,785.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$28,643,000.00	\$28,643,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
<b>Equalization Assessed Valuation</b>	<b>\$6,435,460,785.00</b>	<b>\$6,435,460,785.00</b>	
	/ 100	/ 100	
	\$64,354,607.85	\$64,354,607.85	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
<b>FY23 Qualifying Levy</b>	<b>\$110,258,749.63</b>	<b>\$110,258,749.63</b>	<b>\$220,517,499.26</b>

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$81,472,120.03	\$55,579,391.13	\$137,051,511.16
Adjusted CY DAA Base Allocation	+ \$6,292,268.27	+ \$4,960,659.62	+ \$11,252,927.89
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
<b>FY23 Equalization Base</b>	<b>\$87,764,388.30</b>	<b>\$60,540,050.75</b>	<b>\$148,304,439.05</b>
<b>FY23 Applied Qualifying Levy</b>	<b>- \$87,764,388.30</b>	<b>- \$60,540,050.75</b>	<b>- \$148,304,439.05</b>
<b>FY23 Equalization Assistance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>