



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

Adopted

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 3, 2024
Adopted June 24, 2024
Revised _____
Date

Signed _____ Signed _____

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by June 25, 2024.

Superintendent signature

Business Manager signature

Dr. Chad Lanese

CJ Beckstrom

Superintendent name (typed name)

Business Manager name (typed name)

District contact employee: CJ Beckstrom

Telephone: 623-925-3400 Email: cbeckstrom@besd33.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024		\$	<u>88,000,000</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)			
Local	1000	\$	<u>2,200,000</u>
Intermediate	2000	\$	<u>2,800</u>
State	3000	\$	<u>40,000,000</u>
Federal	4000	\$	<u>8,600,000</u>
TOTAL		\$	<u>50,802,800</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>2.6748</u>	<u>2.7449</u>
Secondary Tax Rates:		
M&O Override	<u>0.7911</u>	<u>0.3479</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>1.6318</u>	<u>1.6230</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.4229</u>	<u>1.9709</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>53,449,250</u>	\$ <u>53,449,250</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>5,329,135</u>	\$ <u>5,329,135</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>3,945,571</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)		\$ <u>62,723,956</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>63,028</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>60,021</u>
3. Increase in average teacher salary from the prior year	\$ <u>3,007</u>
4. Percentage increase	<u>5%</u>

Comments on average salary calculation (Optional):

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

Traditionally, insurance benefits costs for all eligible staff (including medical, dental, vision, and life) have been fully covered by the District. Any increases to these benefits costs from year to year are not a part of the calculation above. FY 2025 the total amount of these costs are \$10,500 per full time staff member.

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Chad	Lanese	clanese@besd33.org	623-925-3403	
Executive Assistant to Superintendent	Ms.	Tmber	Delong	tdelong@besd33.org	623-925-3403	
Chief Financial Officer	Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Business Manager 1	Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Business Manager 2	Mrs.	Courtney	Pina	cpina@besd33.org	623-925-3406	
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Laura	Elizondo	lelizondo@besd33.org	623-925-3400	
SPED Data Reporting Coordinator	Ms.	Debbie	Dunning	ddunning@besd33.org	623-925-3405	
AzEDS/ADM Data Coordinator	Ms.	KerryAnn	Moore	kmooore@besd33.org	623-925-3415	
Transportation Data Reporting Coordinator	Mr.	Lester	Dunning	ldunning2@besd33.org	623-925-3417	
CTE Coordinator						
Poverty Coordinator	Dr.	Kara	McDivitt	kmcdivitt@besd33.org	623-925-3400	
Assessments Coordinator	Mr.	Tom	Espy	tespy@besd33.org	623-925-3434	
Curriculum Coordinator	Ms.	Ana	Gutierrez	agutierrez@besd33.org	623-925-3453	
Information Technology (IT) Director	Mr.	Salvador	Franco-Carbajal	sfranco-carbajal@besd33.org	623-925-3428	
Bookstore Manager						
Governing Board Member	Ms.	Jane	Hunt	jhunt@besd33.org	623-925-3400	
Governing Board Member	Ms.	Amy	Lovitt	alovitt@besd33.org	623-925-3400	
Governing Board Member	Mr.	Richard	Hopkins	rhopkins@besd33.org	623-925-3400	
Governing Board Member	Ms.	Gina	Ragsdale	gragsdale@besd33.org	623-925-3400	
Governing Board Member	Mr.	Mike	Melton	mmelton@besd33.org	623-925-3400	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.besd33.org

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2024	Budget FY 2025			
	100 Regular education											
1000 Instruction	1.	251.00	256.00	13,068,854	3,562,055	790,020	196,245	1,061	19,982,127	17,618,235	-11.8%	1.
2000 Support services												
2100 Students	2.	21.50	25.50	842,945	307,163	108,045	30,818	1,061	1,223,450	1,290,032	5.4%	2.
2200 Instructional staff	3.	18.00	22.00	1,000,931	324,413	54,915	92,610	23,331	1,419,850	1,496,200	5.4%	3.
2300 General administration	4.	6.55	8.05	1,094,457	617,017	169,733	55,125	64,085	1,899,850	2,000,417	5.3%	4.
2400 School administration	5.	25.00	26.00	1,916,408	634,741	1,103	21,840	6,363	2,446,300	2,580,455	5.5%	5.
2500 Central services	6.	22.05	25.60	1,335,788	466,363	814,118	80,483	39,239	2,599,050	2,735,991	5.3%	6.
2600 Operation & maintenance of plant	7.	34.22	39.49	1,409,058	499,595	2,875,320	1,921,658	1,061	6,378,750	6,706,692	5.1%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00	5,539	1,108	67,253	495,075	0	541,850	568,975	5.0%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	79,758	16,616	12,128	1,103	4,242	108,150	113,847	5.3%	10.
620 School-sponsored athletics	11.	0.00	0.00	153,977	31,017	57,330	9,293	21,867	260,450	273,484	5.0%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	1.50	1.50	99,698	43,202	86,888	72,293	1,061	288,100	303,142	5.2%	13.
Regular education subsection subtotal (lines 1-13)	14.	379.82	404.14	21,007,413	6,503,290	5,036,853	2,976,543	163,371	37,147,927	35,687,470	-3.9%	14.
200 and 300 Special education												
1000 Instruction	15.	158.00	211.25	5,141,490	1,304,086	1,656,900	27,563	1,061	7,715,900	8,131,100	5.4%	15.
2000 Support services												
2100 Students	16.	29.18	37.36	1,691,534	577,138	1,700,528	71,663	5,303	3,843,450	4,046,166	5.3%	16.
2200 Instructional staff	17.	1.75	1.15	338,972	97,482	12,128	9,923	4,242	438,900	462,747	5.4%	17.
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	3.78	3.48	160,624	64,250	11,025	7,718	2,121	233,100	245,738	5.4%	19.
2500 Central services	20.	0.00	0.00	2,216	1,108	104,528	1,103	1,061	104,800	110,016	5.0%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	8,820	6,615	0	14,700	15,435	5.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	1,103	0	1,050	1,103	5.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	192.71	253.24	7,334,836	2,044,064	3,493,929	125,688	13,788	12,351,900	13,012,305	5.3%	24.
400 Pupil transportation	25.	40.00	49.52	1,664,790	582,360	65,100	410,000	1,000	2,603,000	2,723,250	4.6%	25.
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	28.78	21.00	1,191,793	417,128	0	0	0	1,608,921	1,608,921	0.0%	26.
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	6.00	4.96	315,304	102,000	0	0	0	398,321	417,304	4.8%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	647.31	732.86	31,514,136	9,648,842	8,595,882	3,512,231	178,159	54,110,069	53,449,250	-1.2%	30.

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	11,479,400	12,116,305	1.
2. Gifted education	112,700	116,000	2.
3. Remedial education	589,650	600,000	3.
4. ELL incremental costs	170,150	180,000	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	12,351,900	13,012,305	9.
10. IEP required pupil transportation costs coded within Program 400	962,000	1,010,100	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 26
 Staff-Pupil 1 to 5

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>36,250</u>
All funds - Federal	<i>6330</i>	<u>4,200</u>

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component \$ -

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 500,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	6,441,935	2,500,000					7,771,034	8,941,935	15.1%
2100 Support services - students	2.	150,000	30,000					180,000	180,000	0.0%
2200 Support services - instructional staff	3.	0	0					180,000	0	-100.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and construction	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	6,591,935	2,530,000	0	0	0	0	8,131,034	9,121,935	12.2%

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

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	8,131,034
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,125,868
Unexpended Budget Balance (line 10 minus 11)	12.	4,005,166
Interest earned in the Classroom Site Fund in FY 2024	13.	87,569.00
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	5,029,200.00
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	9,121,935

(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 2024	Budget FY 2025	
Unrestricted Capital Outlay Override (1)								0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction		550,000		1,134,000			2,161,135	3,148,479	3,845,135	22.1%
2000 Support services										
2100, 2200 Students and instructional staff		12,000		249,000			145,000	406,000	406,000	0.0%
2300, 2400, 2500, 2900 Administration				478,000			352,000	830,000	830,000	0.0%
2600 Operation & maintenance of plant				129,000			22,000	151,000	151,000	0.0%
2700 Student transportation				41,000			5,000	46,000	46,000	0.0%
3000 Operation of noninstructional services (5)				25,000				25,000	25,000	0.0%
4000 Facilities acquisition and construction	12,000			10,000			4,000	26,000	26,000	0.0%
5000 Debt service								338,666	0	-100.0%
Total unrestricted capital outlay fund (lines 2-9)	12,000	562,000	0	2,066,000	0	0	2,689,135	4,971,145	5,329,135	7.2%

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	\$ 22,000
6642 Textbooks	120,000
6643 Instructional Aids	400,000
673X Furniture and Equipment	963,000
673X Vehicles	96,000
673X Tech Hardware & Software	957,000

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

\$ -

(3) Includes principal on Capital Equity Fund loans of _____, principal on leases of _____, and principal on bonds of _____.

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

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

Expenditures	Unrestricted Capital Outlay		Bond Building		New School Facilities		Adjacent Ways			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	4,971,145	5,329,135	20,263,205	11,500,000	0	0	3,500,000	5,800,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	85,000	85,000	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	31,000	31,000	0	0	0	0	3.
6450 Construction Services	4.	5,000	0	7,647,205	10,584,000	0	0	3,500,000	5,800,000	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.	963,000	963,000	0	0	0	0	0	0	7.
673X Vehicles	8.	96,000	96,000	500,000	500,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	957,000	957,000	0	300,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	12,000,000	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	464,305	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	2,485,305	2,016,000	20,263,205	11,500,000	0	0	3,500,000	5,800,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	7,000,000	8,000,000			200,000	100,000	13.
New Construction	14.	0	0	12,763,205	2,700,000	0	0	3,300,000	5,700,000	14.
Other	15.	2,485,305	2,016,000	500,000	800,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	2,485,305	2,016,000	20,263,205	11,500,000	0	0	3,500,000	5,800,000	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 \$ 2,750,000

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

State projects FTE & expenditures

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

Instructional Improvement Fund Expenditures (020)

- 1. Teacher compensation increases
- 2. Class size reduction
- 3. Dropout prevention programs (M&O purposes)
- 4. Instructional improvement programs (M&O purposes)
- 5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
13.97	9.52	959,816	667,954
1.00	1.00	226,972	166,398
0.60	0.89	82,026	34,411
0.00		0	0
0.60	0.60	215,047	103,003
0.00		0	0
10.71	8.82	1,120,957	968,600
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		3,064,340	12,239
			0
			0
0.00		200,000	158,257
0.00		0	0
1.15		4,211,910	1,834,709
28.03	20.83	10,081,068	3,945,571
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
7.19	7.00	998,067	538,923
7.19	7.00	998,067	538,923
35.22	27.83	11,079,135	4,484,494

	Prior FY	Budget FY
1.	0	0
2.	170,000	200,000
3.	0	0
4.	230,000	320,000
5.	400,000	520,000

Other funds expenditures

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

Internal Service Funds 950-989

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

	Prior FY	Budget FY	
	0	0	1.
	0	0	2.
	0	0	3.
100,000	100,000		4.
5,200,000	5,200,000		5.
100,000	100,000		6.
600,000	600,000		7.
235,000	235,000		8.
135,000	135,000		9.
215,000	215,000		10.
0	0		11.
5,000	5,000		12.
0	0		13.
20,000	20,000		14.
3,000	3,000		15.
450,000	450,000		16.
1,000,000	2,000,000		17.
270,000	270,000		18.
0	0		19.
0	0		20.
0	0		21.
25,000	25,000		22.
0	0		23.
0	0		24.
0	0		25.
1,000,000	1,000,000		26.
0	0		27.
0	0		28.
0	0		29.
1,500,000	1,500,000		30.
4,000,000	4,000,000		31.
0	0		32.
100,000	100,000		33.
0	0		34.

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

\$ -

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

		<u>A.</u> <u>Maintenance and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 42,661,339	\$ 42,661,339	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 3,003,751		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 3,003,751		3,003,751
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		1,423,096	
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9- 12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)			
*5. Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and other private sources			
(b) Other Arizona districts			
(c) Out-of-State districts and other governments			
(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)		1,608,921	
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		7,410,069	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		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			
(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)		345,825	
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 53,449,250	
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)			\$ 3,003,751

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

**Calculation of FY 2025 Unrestricted Capital Budget Limit
(A.R.S. Section 15-947.D)**

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>4,971,145</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>4,971,145</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>4,971,145</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>4,971,145</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,650,000</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>2,321,145</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>4,239</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions: _____	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>3,003,751</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>5,329,135</u></u>

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

Data entry sheet

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

Unweighted student count

All districts must complete lines 1 through 6 below.

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				5,283.3911
2. FY 2024 100th-Day ADM	70.2800	5,396.5527		5,466.8327
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	70.2800	5,639.8527		5,710.1327
4. FY 2025 Estimated AOI full-time student count				0.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	70.2800	5,639.8527	0.0000	5,710.1327

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	2,081.1131		
8. K-3	2,081.1131		
9. ELL	723.5601		
10. HI	1.0550		
11. MD-R, A-R, and SID-R	65.9800		
12. MD-SC, A-SC, and SID-SC	92.0000		
13. MD-SSI	5.6100		
14. OI-R	0.0000		
15. OI-SC	1.5700		
16. P-SD	34.4350		
17. DD*, ED, MIID, SLD, SLI*, and OHI	666.4614		*School aged students only
18. ED-P	18.5900		
19. MOID	8.5000		
20. VI	0.7150		
21. G	97.1300		
22. FRPL	3,548.9661		
23. Total Add-on Count (lines 7 through 22)	9,426.7988	0.0000	0.0000

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

K-8 9-12

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

3. Adjusted FY 2025 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$34,541.00
6. FY 2023 actual federal audit expenditures from all funds	\$3,709.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$38,250.00

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

1. FY 2024 Approved Daily Route Miles	1,757.00
2. Number of Eligible Students Transported in FY 2024	1,141.00
3. FY 2024 Annual Expenditure for Bus Tokens	
4. FY 2024 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$408,052,991
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	\$1,025,000
11. 2024 Government Property Lease Excise Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$46,700,000.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$1,608,921.00
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Data entry sheet

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

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

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

21. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 22 below.

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

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

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

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

Type 03 district information

1.	High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
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Accommodation district (TYPE 01) information (A.R.S. §15-974)

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

2.	Maintenance & Operation (M and O) Fund FY 2024 ending cash balance	
3.	10% of the FY 2025 RCL calculated using the district's 2024 ADM	
4.	Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student count constant	500.0000	500.0000	500.0000	500.0000
Student count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0005	x 0.0000	x 0.0003	x 0.0004
Support level weight increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support level weight	+ 1.358	+ 0.0000	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 500.000-599.999				
Student count constant	600.0000	600.0000	600.0000	600.0000
Student count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight adjustment factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support level weight increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support level weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

Other calculations

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

K-3	\$ 613,684.11
K-3 Reading	\$ 409,122.58
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999		
DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 0.0000	- 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight adjustment factor	x 0.0003	x 0.0004
e. Support level weight increase	= 0.0000	= 0.0000
f. Support level weight	+ 1.2780	+ 1.3980
g. Adjusted support level weight	= 0.0000	= 0.0000
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2025 Student Count (2024 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student count	- 0.0000	- 0.0000
c. Difference	= 0.0000	= 0.0000
d. Weight adjustment factor	x 0.0012	x 0.0013
e. Support level weight increase	= 0.0000	= 0.0000
f. Support level weight	+ 1.1580	+ 1.2680
g. Adjusted support level weight	= 0.0000	= 0.0000
h. Support level amount	x \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2025 Student Count (2024 ADM): 600.000 or More and Career Technical Education Districts		
DAA per Student Count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 54,110,069.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 54,110,069.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 54,110,069.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 54,110,069.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 54,110,069.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 46,700,000.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 7,410,069.00

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

	FY 2024 Budget	Actual	Unexpended Budget
10. FY 2024 Actual expenditures:			
a. Special program override	\$ 0.00	- \$ 0.00	\$ 0.00
b. Desegregation	\$ 1,608,921.00	- \$ 1,608,921.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	- \$ 0.00	\$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	\$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 7,410,069.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 7,410,069.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O cash balance			\$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1. FY 2025 Impact Aid revenue		\$	0.00
2. Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		\$	0.00
3. TRCL/TSL difference	\$	0.00	
Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3		\$	0.00
4. Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes		\$	0.00
5. FY 2024 Ending cash balance in the Impact Aid Fund		\$	0.00
7. FY 2025 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 16)		\$	0.00

Calculation of small school adjustment phase down limit

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

If in FY 2025, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
a. Phase down base			
b. FY 2025 K-8 student count			0.0000
c. Small school student count limit	-		125.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor		\$	0.00
i. Grades K-8 small school adjustment phase down limit		\$	0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
a. Phase down base			
b. FY 2025 9-12 student count			0.0000
c. Small school student count limit	-		100.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted support level weight (See Table II at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor		\$	0.00
i. Grades 9-12 small school adjustment phase down limit		\$	0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable small school adjustment, subject to an election		\$	0.00
5. 10% of the District's total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

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

If in FY 2025, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
a. FY 2025 K-8 student count			0.0000
b. Small school student count limit	-		125.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0045
e. Result	=		0.0000
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)	=		0.0000
g. K-8 Revenue Control Limit	x		0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)		\$	0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:			
a. FY 2025 9-12 student count			0.0000
b. Small school student count limit	-		100.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0065
e. Result	=		0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)	=		0.0000
g. 9-12 Revenue Control Limit	x		0.00
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)		\$	0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)		\$	0.00
5. 10% of the District's Total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

Calculations

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

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

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

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

5. Tuition received in base year		0.00
6. Tuition received in fiscal year after base year	-	0.00
7. Tuition loss (If result is less than zero, zero is entered)	=	0.00
8. BSL adjustment for the first year after the base year	first year factor x	0.75 = 0.00
9. BSL adjustment for the second year after the base year	second year factor x	0.50 = 0.00
10. BSL adjustment for the third year after the base year	third year factor x	0.25 = 0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

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

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

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$	0.00
2. Adjustment for tuition loss	\$	0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$	0.00
4. Vocational M&O expenses (from page 1, line 28)	\$	0.00
5. Adjacent Ways (from TNT work sheet, line 12)	\$	2,750,000.00
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

**Buckeye Elementary School District No. 33
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	70.2800	0.0000	0.0000	1.4500	101.9060	0.0000	0.0000
K-8,UE	5,639.8527	0.0000	0.0000	1.1580	6,530.9494	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	5,710.1327	0.0000	0.0000				
Total of Unweighted ADM			5,710.1327				
Regular Education Weighted ADM					6,632.8554	0.0000	0.0000
Total of Weighted ADM							6,632.8554

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	723.5601	0.0000	0.0000	0.1150	83.2094	0.0000	0.0000
K-3	2,081.1131	0.0000	0.0000	0.0600	124.8668	0.0000	0.0000
K-3 (Reading)	2,081.1131	0.0000	0.0000	0.0400	83.2445	0.0000	0.0000
HI	1,0550	0.0000	0.0000	4.7710	5.0334	0.0000	0.0000
MD-R, A-R, SID-R	65.9800	0.0000	0.0000	6.0240	397.4635	0.0000	0.0000
MD-SC, A-SC, SID-SC	92.0000	0.0000	0.0000	5.9880	550.8960	0.0000	0.0000
MD-SSI	5.6100	0.0000	0.0000	7.9470	44.5827	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.5700	0.0000	0.0000	6.7730	10.6336	0.0000	0.0000
P-SD	34.4350	0.0000	0.0000	3.5950	123.7938	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	666.4614	0.0000	0.0000	0.2920	194.6067	0.0000	0.0000
ED-P	18.5900	0.0000	0.0000	4.8220	89.6410	0.0000	0.0000
MOID	8.5000	0.0000	0.0000	4.4210	37.5785	0.0000	0.0000
VI	0.7150	0.0000	0.0000	4.8060	3.4363	0.0000	0.0000
G	97.1300	0.0000	0.0000	0.0070	0.6799	0.0000	0.0000
FRPL	3,548.9661	0.0000	0.0000	0.0220	78.0773	0.0000	0.0000
Group B - Add On Unweighted ADM	9,426.7988	0.0000	0.0000				
Total Unweighted Group B Add On			9,426.7988				
Group B - Add On Weighted ADM					1,827.7434	0.0000	0.0000
Total Weighted Group B Add On							1,827.7434

**Buckeye Elementary School District No. 33
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-FI ADM		AOI-PT ADM
Regular Education Weighted ADM		6,632.8554		0.0000		0.0000
Group B - Add On Weighted ADM	+	1,827.7434	+	0.0000	+	0.0000
Total ADM	=	8,460.5988	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	8,460.5988	=	0.0000	=	0.0000

Total Weighted ADM

8,460.598841

Base Level Amount (FY25)

x \$4,914.71

Total Weighted ADM x Base Level Amount

\$41,581,389.73

Calculated Teachers Experience Index (FY24)

1.0000

Applied Teachers Experience Index (FY25)

x 1.0000

(1.0000 or Calculated Teachers Experience Index)

Pre-Adjusted Base Support Level

\$41,581,389.73

Base Support Level Adjustments

Audit Service Expense	+	\$34,541.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00
CTED 9th Grade Funding Adjustment	+	\$0.00
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00

Total Base Support Level Adjustments

\$34,541.00

Adjusted Base Support Level

\$41,615,930.73

**Buckeye Elementary School District No. 33
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

<p><u>Calculation Transportation Support Level (TSL)</u> (Miles, Eligible Students, Bus Passes and Bus Tokens)</p> <p>Approved Daily Route Miles</p> <p style="padding-left: 20px;">Eligible Students Transported (FY24) 1,141.00</p> <p style="padding-left: 20px;">Daily Route Miles Per Eligible Student (FY24) 1.5399</p> <p style="padding-left: 20px;">Total Approved Daily Route Miles 1,757.00</p> <p>State Support Level Per Route Mile x \$2.89</p> <p>Instruction Days x 180</p> <p>To and From School Support Level \$913,991.40</p> <p style="padding-left: 20px;">Activity Trip Level Factor x 0.12</p> <p style="padding-left: 20px;">Activity Trip Support Level \$109,678.97</p> <p>Handicapped Extended School Year Mileage (FY24) 0.00</p> <p>State Support Level Per Route Mile x 2.89</p> <p>Handicapped Extended School Year Support Level \$0.00</p> <p>Annual Expenditures For:</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">Bus Passes</td> <td style="text-align: center;">Bus Tokens</td> <td></td> </tr> <tr> <td>Districts (FY24)</td> <td style="text-align: center;">\$0.00</td> <td style="text-align: center;">\$0.00</td> <td style="text-align: right;">\$0.00</td> </tr> </table> <p>FY25 Transportation Support Level (TSL) \$1,023,670.37</p> <hr/> <p><u>Calculation For Transportation Revenue Control Limit (TRCL)</u></p> <p>FY24 Transportation Revenue Control Limit (TRCL) \$1,045,408.38</p> <p>Change:</p> <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td>FY25 TSL</td> <td style="text-align: right;">\$1,023,670.37</td> </tr> <tr> <td>FY24 TSL</td> <td style="text-align: right;">- \$1,024,317.08</td> </tr> <tr> <td>Difference:</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 0.00</td> </tr> </table> <p>Preliminary FY25 TRCL \$1,045,408.38</p> <p>120% of FY25 TRCL \$1,228,404.44</p> <p>FY25 Transportation Revenue Control Limit (TRCL) \$1,045,408.38</p>		Bus Passes	Bus Tokens		Districts (FY24)	\$0.00	\$0.00	\$0.00	FY25 TSL	\$1,023,670.37	FY24 TSL	- \$1,024,317.08	Difference:	\$ 0.00	<p><u>Calculation For District Support Level (DSL)</u></p> <p>FY25 Adjusted Base Support Level (BSL) \$41,615,930.73</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Support Level (TSL) + \$1,023,670.37</p> <p>FY25 District Support Level (DSL) <u>\$42,639,601.10</u></p> <hr/> <p><u>Calculation For Revenue Control Limit (RCL)</u></p> <p>FY25 Adjusted Base Support Level (BSL) \$41,615,930.73</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Revenue Control Limit (TRCL) + \$1,045,408.38</p> <p>FY25 Revenue Control Limit (RCL) <u>\$42,661,339.11</u></p> <p>FY25 Lesser of DSL/RCL <u>\$42,639,601.10</u></p>
	Bus Passes	Bus Tokens													
Districts (FY24)	\$0.00	\$0.00	\$0.00												
FY25 TSL	\$1,023,670.37														
FY24 TSL	- \$1,024,317.08														
Difference:	\$ 0.00														

**Buckeye Elementary School District No. 33
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY24 District ADM	70.2800	5,396.5527	0.0000	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$0.00	x \$0.00	
Preliminary DAA	= \$38,615.35	= \$2,965,135.88	= \$0.00	= \$0.00	\$3,003,751.23

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

DAA Growth Factor

FY24 District ADM	5,466.8327
FY23 District ADM	/ 5,283.3911
FY25 Calculated DAA Growth Factor	= 1.0347
FY25 Applied DAA Growth Factor	

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

	x 1.000000000	x 1.000000000	x 1.000000000	x 1.000000000	
District DAA	\$38,615.35	\$2,965,135.88	\$0.00	\$0.00	\$3,003,751.23

DAA For High School Textbooks

FY24 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$3,003,751.23	\$0.00	\$3,003,751.23
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$3,003,751.23	\$0.00	\$3,003,751.23

**Buckeye Elementary School District No. 33
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**

Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	6,632.8554	100.0000000000%	x \$42,639,601.10	\$42,639,601.10
9-12	0.0000	0.0000000000%	x \$42,639,601.10	+
Total	6,632.8554			\$0.00
				\$42,639,601.10

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$408,052,991.00	\$408,052,991.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$1,025,000.00	\$1,025,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$409,077,991.00	\$409,077,991.00	
	/ 100	/ 100	
	\$4,090,779.91	\$4,090,779.91	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$6,516,612.40	\$6,516,612.40	\$13,033,224.80

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$42,639,601.10	\$0.00	\$42,639,601.10
Adjusted CY DAA Base Allocation	+ \$3,003,751.23	+ \$0.00	+ \$3,003,751.23
FY25 Equalization Base	\$45,643,352.33	\$0.00	\$45,643,352.33
FY25 Applied Qualifying Levy	- \$6,516,612.40	- \$0.00	- \$6,516,612.40
FY25 Equalization Assistance	\$39,126,739.93	\$0.00	\$39,126,739.93