



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

Revised #1

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 11, 2024
Adopted June 25, 2024
Revised May 13, 2025
Date

Dr. Donna W. Lewis
Mr. Mike Sharkey
Mrs. Amy Carney
Dr. Matthew Pittinsky
Mrs. Carine Werner

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

May 16, 2025

Type the Date as MM/DD/YYYY

Scott D. Menzel
Superintendent signature

Shannon Crosier
Business Manager signature

Dr. Scott Menzel

Superintendent name (typed name)

Shannon Crosier

Business Manager name (typed name)

District contact employee:

Mario Serna

Telephone:

(480) 484-6135

Email:

marioserna@susd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	<u>315,169,194</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ <u>50,328,470</u>
Intermediate	2000	\$ <u>0</u>
State	3000	\$ <u>38,322,240</u>
Federal	4000	\$ <u>16,224,309</u>
TOTAL		\$ <u>104,875,019</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>2.4454</u>	<u>2.3508</u>
Secondary Tax Rates:		
M&O Override	<u>0.3220</u>	<u>0.3083</u>
Special Program Override		
Capital Override	<u>0.2119</u>	<u>0.2056</u>
Class A Bonds		
Class B Bonds	<u>0.3973</u>	<u>0.4204</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.9312</u>	<u>0.9343</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>193,192,007</u>	\$ <u>193,192,007</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>39,790,406</u>	\$ <u>39,790,406</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ <u>13,397,824</u>	\$ <u>13,397,824</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>246,380,237</u>	\$ <u>246,380,237</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>69,887</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>68,975</u>
3. Increase in average teacher salary from the prior year	\$ <u>912</u>
4. Percentage increase	<u>1%</u>

Comments on average salary calculation (Optional):

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

District name Scottsdale Unified School District #48

County Maricopa

CTD number 070248000

Version Revised #1

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	
Dr.	Donna W.	Lewis	dlewis@susd.org	480-484-6238	
Mr.	Mike	Sharkey	msharkey@susd.org	480-484-6238	
Mrs.	Amy	Carney	amycarney@susd.org	480-484-6238	
Dr.	Matthew	Pittinsky	mpittinsky@susd.org	480-484-6238	
Mrs.	Carine	Werner	cwerner@susd.org	480-484-6238	

Student Information Systems (SIS) Vendor
Accounting Information System
Bookstore Cash Receipting System
District's website home page address

SELECT from Dropdown

Edupoint (Synergy)

Infinite Visions

In Touch Receipts

www.susd.org

District name			County			CTD number		Version		Revised #1	
Scottsdale Unified School District #48			Maricopa			070248000					
Fund 001 (M&O)											
Maintenance and Operation (M&O) Fund											
Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025	
100 Regular education											
1000 Instruction	1.	896.19	864.35	54,271,975	16,108,481	1,847,597	482,065	67,879	78,040,092	72,777,997	-6.7%
2000 Support services											
2100 Students	2.	126.19	130.68	7,053,555	3,298,815	55,780	23,085	7,823	9,748,544	10,439,058	7.1%
2200 Instructional staff	3.	70.07	69.72	4,100,127	1,293,475	205,833	87,128	55,757	5,451,250	5,742,320	5.3%
2300 General administration	4.	11.00	11.00	1,322,802	374,744	381,901	7,734	9,406	2,705,626	2,096,587	-22.5%
2400 School administration	5.	126.17	127.50	9,311,295	2,597,375	138,738	99,645	14,494	11,903,685	12,161,547	2.2%
2500 Central services	6.	39.75	40.50	2,645,395	794,362	1,484,275	468,744	142,055	5,357,494	5,534,831	3.3%
2600 Operation & maintenance of plant	7.	212.01	212.93	8,552,821	2,681,439	12,094,915	6,935,329	14,665	29,798,847	30,279,169	1.6%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	7.00	7.00	465,316	259,821	239,274	224,443	0	659,009	1,188,854	80.4%
610 School-sponsored cocurricular activities	10.	0.00	0.20	345,147	70,656	7,242	0	1,600	402,850	424,645	5.4%
620 School-sponsored athletics	11.	6.00	6.00	1,557,447	349,307	149,378	4,314	121,025	2,303,897	2,181,471	-5.3%
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular education subsection subtotal (lines 1-13)	14.	1,494.38	1,469.88	89,625,880	27,828,475	16,604,933	8,332,487	434,704	146,371,294	142,826,479	-2.4%
200 and 300 Special education											
1000 Instruction	15.	277.37	331.57	14,612,758	4,393,267	2,169,204	3,181	1,302	17,653,758	21,179,712	20.0%
2000 Support services											
2100 Students	16.	82.45	98.65	6,781,652	1,813,066	1,835,563	6,394	5,370	9,721,004	10,442,045	7.4%
2200 Instructional staff	17.	18.90	6.48	585,693	170,938	9,590	3,500	240,737	1,905,876	1,010,458	-47.0%
2300 General administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	0.00	0.00	18,000	3,594	0	0	0	21,465	21,594	0.6%
2500 Central services	20.	0.00	0.00	1,000	1,319	12,672	0	0	8,813	14,991	70.1%
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	855	0	0	132	855	547.7%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	378.72	436.70	21,999,103	6,382,184	4,027,884	13,075	247,409	29,311,048	32,669,655	11.5%
400 Pupil transportation	25.	101.13	100.38	3,946,953	1,253,066	2,642,517	1,283,038	0	8,629,311	9,125,574	5.8%
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	98.30	88.28	5,388,967	1,477,406	130,437	340,475	44,884	7,382,169	7,382,169	0.0%
530 Dropout prevention programs	27.	1.14	1.14	103,680	27,950	71,900	0	17,600	221,130	221,130	0.0%
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	29.	7.31	6.40	465,881	501,119	0	0	0	970,731	967,000	-0.4%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,080.98	2,102.78	121,530,464	37,470,200	23,477,671	9,969,075	744,597	192,885,683	193,192,007	0.2%

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

Special education programs by type (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	25,287,040	28,932,690	1.
2. Gifted education	3,944,785	3,687,310	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	0	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	79,223	49,655	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	29,311,048	32,669,655	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 6

Staff-Pupil 1 to 11

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	103,625
All funds - Federal	6330	0

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

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

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 335,338
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	32,782,311	3,289,222	0	0	0	0	34,572,823	36,071,533	4.3%
2100 Support services - students	2.	1,223,390	284,957	0	0	0	0	1,469,839	1,508,347	2.6%
2200 Support services - instructional staff	3.	391,607	97,594	0	0		0	557,601	489,201	-12.3%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	178,355	41,462	0				215,784	219,817	1.9%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	34,575,663	3,713,235	0	0	0	0	36,816,047	38,288,898	4.0%

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 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	36,816,047
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	18,145,349
Unexpended Budget Balance (line 10 minus 11)	12.	18,670,698
Interest earned in the Classroom Site Fund in FY 2024	13.	436,096
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	19,182,104
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.	38,288,898

(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	Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	3,904,228	121,842	12,608,205	0	0	4,127,672	18,160,785	20,761,947	14.3%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	7,929,847		12,636,512			0	18,401,984	20,566,359	11.8%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	183,833	171,080	279,336			0	750,941	634,249	-15.5%
2300, 2400, 2500, 2900 Administration	4.	0		2,351,008	4,791,900		0	0	7,230,323	7,142,908	-1.2%
2600 Operation & maintenance of plant	5.	0		680,579	3,609,981			1,404	3,422,684	4,291,964	25.4%
2700 Student transportation	6.	0		212,414	56,453				298,054	268,867	-9.8%
3000 Operation of noninstructional services (5)	7.	0		21,868	5,726			2,799	21,316	30,393	42.6%
4000 Facilities acquisition and construction	8.	0		0	0			6,811,187	5,115,993	6,811,187	33.1%
5000 Debt service	9.					44,479	0		1,183,366	44,479	-96.2%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	8,113,680	3,436,949	21,379,908	44,479	0	6,815,390	36,424,661	39,790,406	9.2%

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:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$ 146,311

4,823,124

3,144,246

13,248,091

195,047

7,936,769

(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 leases of

\$ 1,941,436 , and principal on bonds of

\$ 19,169,175 .

(4) Includes interest on Capital Equity Fund loans of

\$ - , interest on leases of

\$ 1,209,711 , and interest on bonds of

\$ 10,876,785 .

District name		County		CTD number		Version	
Scottsdale Unified School District #48		Maricopa		070248000		Revised #1	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures				22.	595 Advertisement		
22.	400 Vocational Education			23.	596 Career Technical Education		
23.	410 Early Childhood Block Grant			24.	597 Arizona Industry Credentials Incentive		
24.	420 Ext. School Yr. - Pupils with Disabilities			25.	639 Impact Aid Revenue Bond Building		
25.	425 Adult Basic Education			26.	650 Gifts and Donations-Capital		
26.	430 Chemical Abuse Prevention Programs			27.	660 Condemnation		
27.	435 Academic Contests			28.	665 Energy and Water Savings		
28.	450 Gifted Education			29.	686 Emergency Deficiencies Correction		
29.	456 College Credit Exam Incentives			30.	691 Building Renewal Grant		
30.	460 Environmental Special Plate			31.	700 Debt Service		
31.	Other State Projects			32.	720 Impact Aid Revenue Bond Debt Service		
32.	Total State Project Funds (lines 22-31)			33.	850 Student Activities		
33.	Total Special Projects (lines 21 and 32)			34.	Other _____		
Instructional Improvement Fund Expenditures (020)				Internal Service Funds 950-989			
1.	Teacher compensation increases			1.	9__ Self-Insurance		
2.	Class size reduction			2.	955 Intergovernmental Agreements		
3.	Dropout prevention programs (M&O purposes)			3.	9__ OPEB		
4.	Instructional improvement programs (M&O purposes)			4.	9__ _____		
5.	Total instructional improvement Fund (lines 1-4)						

Prior FY		Budget FY	
532,317	481,821		
0	0		
0	0		
1,940,624	2,774,427		
2,472,941	3,256,248		

Prior FY	Budget FY
0	0
0	0
7,100,000	8,000,000
13,500,000	14,500,000
5,466,799	5,300,000
8,044,064	8,780,967
2,681,511	2,681,511
3,278,218	3,280,018
1,200,000	1,440,240
0	0
0	0
0	0
1,200,000	1,200,000
550,000	600,000
64,000	500,000
5,122,653	4,700,000
900	900
0	0
190,000	190,000
0	0
14,000	0
3,798,582	3,726,343
9,632	0
0	0
0	0
5,000,000	5,437,663
0	0
22,474,588	8,311,636
32,380,910	30,048,510
0	0
1,909,908	1,909,908
0	0
44,566,643	40,002,825
960,366	1,824,459
0	0
52,604	80,604

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes

District name <u>Scottsdale Unified School District #48</u>		County <u>Maricopa</u>	CTD number <u>070248000</u>
			Version <u>Revised #1</u>
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)			
		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ <u>144,743,052</u>	\$ <u>0</u>
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>11,889,470</u>	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>	
(c)	Total DAA (line 2.a plus 2.b)	\$ <u>11,889,470</u>	<u>11,889,470</u>
*3.	FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a)	Maintenance and Operation	<u>22,128,279</u>	
(b)	Unrestricted Capital Outlay		<u>14,474,305</u>
(c)	Special Program		
*4.	Small school adjustment for districts with a student count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, calculation of small school adjustment phase down limit, line 6)		
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do 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)	<u>7,382,169</u>	
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>18,863,379</u>	
(b)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	<u>221,130</u>	
(d)	Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)		
*	(e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
*	(f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	<u>0</u>	
(g)	Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)		
*	(h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a)	Prior year over expenditures/resolutions:		
(b)	Decrease for transfer from M&O to Energy and Water Savings Fund	<u>(2,262,032)</u>	
(c)	Increase for Energy and Water Savings Fund transfer to M&O		
(d)	Noncompliance adjustment		
(e)	ADM/Transportation Audit Adjustment		
(f)	Other: <u>One Time Funding, Performance Pay Adjustment</u>	<u>737,756</u>	
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)	<u>1,378,274</u>	
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ <u>193,192,007</u>	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ <u>26,363,775</u>
* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.			

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

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ 36,424,661
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ 36,424,661
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ 36,424,661
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 36,424,661
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 23,011,815
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 13,412,846
8. Interest earned in Fund 610 in FY 2024	\$ 13,785
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$
(b) ADM/Transportation audit adjustment	\$
(c) Other:	\$
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ 26,363,775
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 39,790,406

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

Summary of School District Revised Expenditure Budget

CTD number 070248000

Version Revised #1

I certify that the budget of Scottsdale Unified School District, Maricopa County for fiscal year 2025 was officially revised by the Governing Board on, May 13, 2025, 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

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM		
Attending	20,113.4777	19,750.1964	19,336.3392	1. Average salary of all teachers employed in FY 2025 (budget year)	69,887
2. Tax Rates:		Prior FY	Est. Budget FY	2. Average salary of all teachers employed in FY 2024 (prior year)	68,975
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.4454	2.3508	3. Increase in average teacher salary from the prior year	912
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.9312	0.9343	4. Percentage increase	1%
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit	Comments on average salary calculation (Optional):	
Maintenance & Operation Fund		193,192,007	193,192,007		
Classroom Site Fund		38,288,898	38,288,898		
Unrestricted Capital Outlay Fund		39,790,406	39,790,406		

Maintenance and Operation Expenditures							
	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular education							
1000 Instruction	69,692,406	70,380,456	8,347,686	2,397,541	78,040,092	72,777,997	-6.7%
2000 Support services							
2100 Students	9,504,207	10,352,370	244,337	86,688	9,748,544	10,439,058	7.1%
2200 Instructional staff	5,103,838	5,393,602	347,412	348,718	5,451,250	5,742,320	5.3%
2300, 2400, 2500 Administration	17,087,865	17,045,973	2,878,940	2,746,992	19,966,805	19,792,965	-0.9%
2600 Oper./Maint. of plant	11,369,776	11,234,260	18,429,071	19,044,909	29,798,847	30,279,169	1.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	323,671	725,137	335,338	463,717	659,009	1,188,854	80.4%
610 School-sponsored cocurric. activities	402,850	415,803	0	8,842	402,850	424,645	5.4%
620 School-sponsored athletics	2,096,375	1,906,754	207,522	274,717	2,303,897	2,181,471	-5.3%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	115,580,988	117,454,355	30,790,306	25,372,124	146,371,294	142,826,479	-2.4%
200 and 300 Special education							
1000 Instruction	17,499,585	19,006,025	154,173	2,173,687	17,653,758	21,179,712	20.0%
2000 Support services							
2100 Students	8,438,556	8,594,718	1,282,448	1,847,327	9,721,004	10,442,045	7.4%
2200 Instructional staff	1,665,016	756,631	240,860	253,827	1,905,876	1,010,458	-47.0%
2300, 2400, 2500 Administration	21,465	23,913	8,813	12,672	30,278	36,585	20.8%
2600 Oper./Maint. of plant	0	0	132	855	132	855	547.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	27,624,622	28,381,287	1,686,426	4,288,368	29,311,048	32,669,655	11.5%
400 Pupil transportation	5,252,534	5,200,019	3,376,777	3,925,555	8,629,311	9,125,574	5.8%
510 Desegregation	7,151,970	6,866,373	230,200	515,796	7,382,170	7,382,169	0.0%
530 Dropout prevention programs	105,831	131,630	115,299	89,500	221,130	221,130	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	970,731	967,000	0	0	970,731	967,000	-0.4%
Total Expenditures	156,686,676	159,000,664	36,199,008	34,191,343	192,885,684	193,192,007	0.2%

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

CTD number 070248000

Version Revised #1

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	192,885,683	193,192,007	306,324	0.2%
Instructional Improvement	2,472,941	3,256,248	783,307	31.7%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	36,816,047	38,288,898	1,472,851	4.0%
Federal Projects	28,623,403	13,397,824	(15,225,579)	-53.2%
State Projects	8,309,216	5,642,483	(2,666,733)	-32.1%
Unrestricted Capital Outlay	36,424,661	39,790,406	3,365,745	9.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	910,229	42,712	(867,517)	-95.3%
Debt Service	32,380,910	30,048,510	(2,332,400)	-7.2%
School Plant Fund	7,100,000	8,000,000	900,000	12.7%
Auxiliary Operations	2,681,511	2,681,511	0	0.0%
Bond Building	24,824,343	3,363,668	(21,460,675)	-86.5%
Food Service	13,500,000	14,500,000	1,000,000	7.4%
Other	103,902,957	87,285,563	(16,617,394)	-16.0%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	25,287,040	28,932,690
Gifted Education	3,944,785	3,687,310
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	79,223	49,655
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	29,311,048	32,669,655

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	2	96	98	1 to	197.3
Teachers	36	1,268	1,304	1 to	14.8
Other	7	135	142	1 to	136.2
Subtotal	45	1,499	1,544	1 to	12.5
Classified --					
Managers, supervisors, directors	3	119	122	1 to	158.5
Teachers aides	14	207	221	1 to	87.5
Other	5	814	819	1 to	23.6
Subtotal	22	1,140	1,162	1 to	16.6
TOTAL	67	2,639	2,706	1 to	7.1
Special education --					
Teacher	29	300	329	1 to	6.4
Staff	20	172	192	1 to	10.9

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

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

DISTRICT NAME <u>Scottsdale Unified School District #48</u> CTDS <u>070248000</u>														
This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.														
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter	Funds													
	General			Capital Projects				Special Revenue						
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if <u>not</u> included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue				
1. FY 2023 final ending fund balance	14,136,389	21,074,688	19,304,197	0	15,382,170	910,228	67,779	18,074,811	1,930,645	37,843,765	29,113,510	0	1,149	45,889,658
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.														
2. FY 2024 activity, year-to-date and estimated through June 30														
(a) FY 2024 revenues and other financing sources	190,005,276	15,332,037	5,175,757	0	1,500	0	1,840	19,090,806	23,637,564	50,507,342	28,824,463	0	527	22,691,876
(b) FY 2024 expenditures and other financing uses	174,212,998	23,001,815	7,331,642	0	12,020,002	867,516	27,633	18,154,647	26,902,014	56,164,830	32,462,310	0	0	39,205,439
3. Estimated FY 2024 ending fund balance	29,928,667	13,404,910	17,148,312	0	3,363,668	42,712	41,986	19,010,970	(1,333,805)	32,186,277	25,475,663	0	1,676	29,376,095
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	29,928,667	13,404,910	17,148,312	0	3,363,668	42,712	41,986	19,010,970	(1,333,805)	32,186,277	25,475,663	0	1,676	29,376,095
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	29,928,667	13,404,910	17,148,312	0	3,363,668	42,712	41,986	19,010,970	(1,333,805)	32,186,277	25,475,663	0	1,676	29,376,095
4. FY 2024 estimated ending fund balance details and planned uses														
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0						0	0					0
(c) Planned to be spent in FY 2025	0	0	0	0	3,363,668	42,712	41,986	5,000,000	(1,333,805)	0		0	1,676	1,500,000
(d) Maintained for spending after FY 2025	29,928,667	13,404,910	17,148,312	0	0	0	0	14,010,970	0	32,186,277	25,475,663	0	0	27,876,095
(e) Total (amount must agree to line 3 above)	29,928,667	13,404,910	17,148,312	0	3,363,668	42,712	41,986	19,010,970	(1,333,805)	32,186,277	25,475,663	0	1,676	29,376,095

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

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	193,192,007	39,790,406	38,288,898
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	179,192,007	29,790,406	19,000,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	14,000,000	10,000,000	19,288,898

C. Comments (optional)

NA

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$	5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)		
0.5 mile or less OR more than 1.0 mile	\$	2.95
More than 0.5 mile through 1.0 mile	\$	2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)		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)

1. FY 2023 100th-Day ADM	PSD	K-8	9-12	Total
2. FY 2024 100th-Day ADM	54.9183	12,083.9798	7,611.2983	20,113.4770

Current Year ADM (A.R.S. §§15-943 and 15-808)

3. FY 2025 Estimated non-AOI student count	49.2758	11,957.5489	7,220.7902	19,227.6149
4. FY 2025 Estimated AOI full-time student count		1.4625	104.6701	106.1326
5. FY 2025 Estimated AOI part-time student count		0.2500	2.3417	2.5917
6. Total FY 2025 estimated student count	49.2758	11,959.2614	7,327.8020	19,336.3392

Check box for Type 03 district

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	4,726.9760			
8. K-3	4,726.9760			
9. ELL	736.0943	0.8565	0.0098	
10. HI	13.8700			
11. MD-R, A-R, and SID-R	159.6180	1.0000		
12. MD-SC, A-SC, and SID-SC	142.9698			
13. MD-SSI	10.6300			
14. OI-R	6.0000			
15. OI-SC	17.4800			
16. P-SD	9.6800			
17. DD*, ED, MIID, SLD, SLI*, and OHI	1,691.4630	4.0651	0.0641	*School aged students only
18. ED-P	9.7961			
19. MOID	19.1550			
20. VI	6.8125			
21. G	2,569.4210	5.8776	0.2175	
22. FRPL	5,191.9750	14.0930	0.5359	
23. Total Add-on Count (lines 7 through 22)	20,038.9167	25.8922	0.8273	

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	\$5,013.00
Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0202
4. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$88,000.00
5. FY 2023 actual federal audit expenditures from all funds	
6. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$88,000.00

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

1. FY 2024 Approved Daily Route Miles	6,180.97
2. Number of Eligible Students Transported in FY 2024	2,868.00
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$217.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	699.00
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	636.00

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$7,025,018,981
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	\$27,940,000
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)	\$190,694.00
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$174,212,998.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	\$7,832,169.42
c. Dropout prevention programs	\$221,130.00
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	\$157,386.00
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.

☐

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)

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	0.0005	0.0003	0.0004
Support level weight increase	= 0.0000	0.0000	0.0000	0.0000
Support level weight	+ 1.358	1.4680	1.278	1.398
Adjusted Support Level Weight	= 0.0000	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student count constant	600.0000	600.0000	600.0000	600.0000
Student count	- 0.0000	0.0000	0.0000	0.0000
Difference	= 0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x 0.0020	0.0020	0.0012	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

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

K-3

\$ 1,450,500.00

K-3 Reading

\$ 966,999.66
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 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

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

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

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 192,885,683.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 190,694.00
3. Adjusted GBL	\$ 193,076,377.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 192,885,683.00
5. Adjustments to the GBL (from line 2)	\$ 190,694.00
6. Adjusted budgeted expenditures	\$ 193,076,377.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 193,076,377.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 174,212,998.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 18,863,379.00

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.

10. FY 2024 Actual expenditures:	FY 2024 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 7,382,169.00	- \$ 7,832,169.42	= \$ 0.00
c. Dropout prevention programs	\$ 221,130.00	- \$ 221,130.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 157,386.00	= \$ 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.)			\$ 18,863,379.00
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)			= \$ 18,863,379.00
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
6.	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

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

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	49.2758	0.0000	0.0000	1.4500	71.4499	0.0000	0.0000
K-8,UE	11,957.5489	1.4625	0.2500	1.1580	13,846.8416	1.6936	0.2895
9-12	7,220.7902	104.6701	2.3417	1.2680	9,155.9620	132.7217	2.9693
Regular Education Unweighted ADM	19,227.6149	106.1326	2.5917				
Total of Unweighted ADM			19,336.3392				
Regular Education Weighted ADM					23,074.2535	134.4153	3.2588
Total of Weighted ADM							23,211.9275

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	736.0943	0.8565	0.0098	0.1150	84.6508	0.0985	0.0011
K-3	4,726.9760	0.0000	0.0000	0.0600	283.6186	0.0000	0.0000
K-3 (Reading)	4,726.9760	0.0000	0.0000	0.0400	189.0790	0.0000	0.0000
HI	13.8700	0.0000	0.0000	4.7710	66.1738	0.0000	0.0000
MD-R, A-R, SID-R	159.6180	1.0000	0.0000	6.0240	961.5388	6.0240	0.0000
MD-SC, A-SC, SID-SC	142.9698	0.0000	0.0000	5.9880	856.1032	0.0000	0.0000
MD-SSI	10.6300	0.0000	0.0000	7.9470	84.4766	0.0000	0.0000
OI-R	6.0000	0.0000	0.0000	3.1580	18.9480	0.0000	0.0000
OI-SC	17.4800	0.0000	0.0000	6.7730	118.3920	0.0000	0.0000
P-SD	9.6800	0.0000	0.0000	3.5950	34.7996	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	1,691.4630	4.0651	0.0641	0.2920	493.9072	1.1870	0.0187
ED-P	9.7961	0.0000	0.0000	4.8220	47.2368	0.0000	0.0000
MOID	19.1550	0.0000	0.0000	4.4210	84.6843	0.0000	0.0000
VI	6.8125	0.0000	0.0000	4.8060	32.7409	0.0000	0.0000
G	2,569.4210	5.8776	0.2175	0.0070	17.9859	0.0411	0.0015
FRPL	5,191.9750	14.0930	0.5359	0.0220	114.2235	0.3100	0.0118
Group B - Add On Unweighted ADM	20,038.9167	25.8922	0.8273				
Total Unweighted Group B Add On			20,065.6362				
Group B - Add On Weighted ADM					3,488.5590	7.6607	0.0332
Total Weighted Group B Add On							3,496.2528

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

		Non-AOI ADM		AOI-FI ADM		AOI-PI ADM
Regular Education Weighted ADM		23,074.2535		134.4153		3.2588
Group B - Add On Weighted ADM	+	3,488.5590	+	7.6607	+	0.0332
Total ADM	=	26,562.8125	=	142.0760	=	3.2919
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	26,562.8125	=	134.9722	=	2.7981

Total Weighted ADM				26,700.582788
Base Level Amount (FY25)			x	\$5,013.00
Total Weighted ADM x Base Level Amount				\$133,850,021.52
Calculated Teachers Experience Index (FY24)	1.0202			
Applied Teachers Experience Index (FY25)			x	1.0202
(1.0000 or Calculated Teachers Experience Index)				
Pre-Adjusted Base Support Level				\$136,553,791.95

Base Support Level Adjustments

Audit Service Expense	+	\$88,000.00		
Increase for Tuition Loss Adjustment	+	\$0.00		
Increase for Student Revenue Loss Phase-Down	+	\$0.00		
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00		
CTED 9th Grade Funding Adjustment	+	\$0.00		
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00		
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00		
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00		
Total Base Support Level Adjustments				\$88,000.00
Adjusted Base Support Level				\$136,641,791.95

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

<u>Calculation Transportation Support Level (TSL)</u>				<u>Calculation For District Support Level (DSL)</u>			
(Miles, Eligible Students, Bus Passes and Bus Tokens)				FY25 Adjusted Base Support Level (BSL)			
Approved Daily Route Miles				+ \$0.00			
Eligible Students Transported (FY24)				+ \$3,877,027.43			
Daily Route Miles Per Eligible Student (FY24)				FY25 District Support Level (DSL)			
Total Approved Daily Route Miles				\$140,518,819.38			
State Support Level Per Route Mile							
Instruction Days				<u>Calculation For Revenue Control Limit (RCL)</u>			
To and From School Support Level				FY25 Adjusted Base Support Level (BSL)			
Activity Trip Level Factor				+ \$0.00			
Activity Trip Support Level				+ \$8,101,259.69			
Handicapped Extended School Year Mileage (FY24)				FY25 Revenue Control Limit (RCL)			
State Support Level Per Route Mile				\$144,743,051.64			
Handicapped Extended School Year Support Level				FY25 Lesser of DSL/RCL			
Annual Expenditures For:				\$140,518,819.38			
Districts (FY24)							
FY25 Transportation Support Level (TSL)							
<u>Calculation For Transportation Revenue Control Limit (TRCL)</u>							
FY24 Transportation Revenue Control Limit (TRCL)				\$8,101,259.69			
Change:							
FY25 TSL				\$3,877,027.43			
FY24 TSL				- \$3,655,127.72			
Difference:				\$221,899.71			
Preliminary FY25 TRCL				\$8,323,159.40			
120% of FY25 TRCL				\$4,652,432.92			
FY25 Transportation Revenue Control Limit (TRCL)				\$8,101,259.69			

District name Scottsdale Unified School District #48

County Maricopa

CTDnNumber 070248000

Version Revised #1

Scottsdale Unified School District #48
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u> <u>Transported 9-12</u>	<u>Total</u>
FY24 District ADM	54.9183	12,083.9798	7,611.2983	0.0000	
DAA Per ADM	x <u>\$549.45</u>	x <u>\$549.45</u>	x <u>\$600.86</u>	x <u>\$0.00</u>	
Preliminary DAA	= \$30,174.86	= \$6,639,542.70	= \$4,573,324.70	= \$0.00	\$11,243,042.26

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

DAA Growth Factor

FY24 District ADM	19,750.1964
FY23 District ADM	/ <u>20,113.4770</u>
FY25 Calculated DAA Growth Factor	= 0.9819
FY25 Applied DAA Growth Factor	

x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$30,174.86	\$6,639,542.70	\$4,573,324.70	\$0.00	\$11,243,042.26
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DAA For High School Textbooks

FY24 District High School ADM			7,611.2983		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$646,427.56

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$6,669,717.56	\$5,219,752.26	\$11,889,469.82
Type 03 Transported 9-12		\$0.00	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$6,669,717.56	\$5,219,752.26	\$11,889,469.82

District name Scottsdale Unified School District #48

County Maricopa

CTDnNumber 070248000

Version Revised #1

Scottsdale Unified School District #48
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage		Lesser of DSL or RCL		FY25 DSL/RCL Allocation
PSD-8	13,920.2746	59.9703518100%	x	\$140,518,819.38		\$84,269,630.34
9-12	9,291.6529	40.0296481900%	x	\$140,518,819.38	+	\$56,249,189.04
Total	23,211.9275					\$140,518,819.38

Equalization Assessed Valuation

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

Calculation of Equalization Assistance

	PSD-8	9-12		Total
DSL/RCL Allocation	\$84,269,630.34	\$56,249,189.04		\$140,518,819.38
Adjusted CY DAA Base Allocation	+ \$6,669,717.56	+ \$5,219,752.26		+ \$11,889,469.82
FY25 Equalization Base	\$90,939,347.90	\$61,468,941.30		\$152,408,289.20
FY25 Applied Qualifying Levy	- \$90,939,347.90	- \$61,468,941.30		- \$152,408,289.20
FY25 Equalization Assistance	\$0.00	\$0.00		\$0.00