



**Scholarship
Character
Humanity**

Proposed Preliminary Budget

2023-2024

Purpose

As per Arizona Revised Statute 15-905 – school districts are required to prepare and submit budgets, in electronic format, containing the information and in the form provided by the Arizona Department of Education (ADE)

Engaging each student with a focus on scholarship, character, and humanity



Preliminary Budget Presentation

Budget Forms

Reports

Average Daily Membership (ADM)

Calculations

Budgeted Expenditures

Questions

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UNWEIGHTED STUDENT COUNTY

Check for errors as requested on a separate sheet in the White Book of Instructions.

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE

Check for errors as requested on a separate sheet in the White Book of Instructions.

TRANSPORTATION [A.S.S. 455-456.01, 45-456.02, 45-456.03]

TYPE INFORMATION

Check for errors as requested on a separate sheet in the White Book of Instructions.

PROPERTY TAXES

Check for errors as requested on a separate sheet in the White Book of Instructions.

TYPE IS DISTRICT INFORMATION

Check for errors as requested on a separate sheet in the White Book of Instructions.

COMMODATION DISTRICT TYPE IS INFORMATION

Check for errors as requested on a separate sheet in the White Book of Instructions.

Budget Forms

- Calculations
- Data Entry

Multiple pages of budget forms, including sections for:

- ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE
- TRANSPORTATION
- TYPE INFORMATION
- PROPERTY TAXES
- TYPE IS DISTRICT INFORMATION
- COMMODATION DISTRICT TYPE IS INFORMATION

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Actual 1-40th Day ADM						
Grade	NON AOI ADM	AOI Full-Time ADM	AOI Part-Time ADM	Dropout Recovery Program ADM	Grand Canyon Diploma Program ADM	Total ADM
P8	22,7790					22,7790
KG	156,8250					156,8250
1	362,4000					362,4000
2	352,6967					352,6967
3	364,0610					364,0610
K-3	1,235,8827					1,235,8827
4	379,9377					379,9377
5	365,1393					365,1393
6	375,1835					375,1835
7	413,2444	8,8560				422,1004
8	415,8132	11,0275				426,8407
UE						0,0000
K-8,UE	3,185,2008	19,8835				3,205,0943
9	468,0398	19,7629				487,8027
10	470,3590	24,2136	0,0000			494,5726
11	395,2852	48,2855	0,0000			443,5707
12	417,4822	45,2193	0,2976			462,9991
9-12	1,751,1682	137,4813	0,2976			1,888,9461
Grand Total	4,959,1420	157,3648	0,2976			5,116,8044

ELL 20

EL Program Services	Actual 1-40th Day EL ADM	Actual 1-100th Day EL ADM
A1 - Structured English Immersion (SEI) Pull-Out Model	82,6089	85,9121
Total	82,6089	85,9121

NOTES:
 Missing EL Program Services rows indicate that no data were available for this district.

SPED 20

Disability Category	SPED Weight	Actual 1-40th Day ADM		Actual 1-100th Day ADM	
		Self-Contained	Resource	Self-Contained	Resource
Hearing Impairment	4,7710	1,0000	1,0000	1,0000	1,0000
Subtotal		1,0000		1,0000	
Autism - R	6,0240	25,5545	26,3890	26,3890	26,3890
Multiple Disabilities - R		1,0000	1,2000	1,2000	1,2000
Subtotal		26,5545		27,5890	
Autism - SC	5,9880	53,0196	52,9900	52,9900	52,9900
Subtotal		53,0196		52,9900	
Multiple Disabilities - Severe Sensory Impairment	7,9470	1,0000	1,0000	1,0000	1,0000
Subtotal		1,0000		1,0000	
Orthopedic Impairment - R	3,1580	2,0000	1,8900	1,8900	1,8900
Subtotal		2,0000		1,8900	
Orthopedic Impairment - SC	6,7730	1,3854	1,3122	1,3122	1,3122
Subtotal		1,3854		1,3122	
Preschool - Severe Delay	3,9950	6,3000	1,8375	5,9650	3,5000
Subtotal		6,3000		1,8375	
Developmental Delay	0,2920	0,5000	4,6500	0,5000	4,6500
Emotional Disability		1,6250	14,6657	1,9900	14,4924
Mild Intellectual Disability		18,9761	8,0041	19,6822	6,7516
Other Health Impairment		7,2618	98,5532	7,2052	100,1589
Specific Learning Disability		1,2715	367,3849	1,1665	368,0384
Speech/Language Impairment			60,8250		60,3900
Subtotal		29,6864		353,8829	
Moderate Intellectual Disability	4,4210	10,4000	0,6178	10,1600	0,8578
Subtotal		10,4000		0,6178	
Total		100,7914		586,6927	

Reports

- ADM 20
- SPED 20
- ELL 20
- TRANS 55-1
- BSA 55-1
- SDER

AzEDS Execution Date: 04/15/2023 8:57PM

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	25,7950	0,0000	0,0000	1,4500	37,4028	0,0000	0,0000
K-8,UE	3,186,7001	20,1890	0,0000	1,1580	3,690,1987	23,3789	0,0000
9-12	1,729,1476	142,4199	0,3047	1,2680	2,192,5592	180,5884	0,3864
Regular Education Unweighted ADM	4,941,6427	162,6089	0,3047				
Total of Unweighted ADM			5,104,5563				
Regular Education Weighted ADM					5,920,1606	203,9673	0,3864
Total of Weighted ADM							6,124,5143

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	84,9043	0,0078	0,0000	0,1150	9,7640	0,0009	0,0000
K-3	1,233,0900	0,0000	0,0000	0,0600	73,9854	0,0000	0,0000
K-3 (Reading)	1,233,0900	0,0000	0,0000	0,0400	49,3236	0,0000	0,0000
HI	1,0000	0,0000	0,0000	4,7710	4,7710	0,0000	0,0000
MD-R,A,R,SID-R	27,0690	0,5241	0,0000	6,0240	163,0637	3,1572	0,0000
MD-SC,A-SC,SID-SC	52,5900	0,0000	0,0000	5,9880	314,9089	0,0000	0,0000
MD-SSI	1,0000	0,0000	0,0000	7,9470	7,9470	0,0000	0,0000
OI-R	1,8900	0,0000	0,0000	3,1580	5,9686	0,0000	0,0000
OI-SC	1,3246	0,0000	0,0000	6,7730	8,9715	0,0000	0,0000
P-SD	9,6200	0,0000	0,0000	3,5950	34,5839	0,0000	0,0000
DD,ED,MID,SLD,SLI,OHI	575,5069	11,5078	0,0000	0,2920	168,0480	3,3603	0,0000
ED-P	0,0000	0,0000	0,0000	4,8220	0,0000	0,0000	0,0000
MOID	11,0000	0,0000	0,0000	4,4210	48,6310	0,0000	0,0000
VI	0,0000	0,0000	0,0000	4,8060	0,0000	0,0000	0,0000
Group B - Add On Unweighted ADM	3,232,0848	12,6397	0,0000				
Total Unweighted Group B Add On			3,244,1245				
Group B - Add On Weighted ADM					889,9666	6,5184	0,0000
Total Weighted Group B Add On							896,4850

ARIZONA DEPARTMENT OF EDUCATION TRANSPORTATION ROUTE REPORT			
Fiscal Year 2022 - 2023			
DAILY ROUTE MILES FOR USE IN BUDGET PREPARATION			
District:	08 02 01 000 Lake Havasu Unified District	Report Date:	6/19/2023
		Report Page:	1
		Actual 1st 100 Days A	Estimated 101 - 180 Days B
		Daily Route Miles (A+B)/180 Days	
Route Miles Traveled by District to Transport Eligible Regular Students		46,9490	37,5590
Route Miles Traveled by District to Transport Students Requiring Special Services		34,0500	27,2400
Route Miles Traveled by District to Transport Homeless Students		0,00	0,00
Contracted Route Miles Traveled to Transport Eligible Regular Students		0,00	0,00
Contracted Route Miles Traveled to Transport Students Requiring Special Services		0,00	0,00
Contracted Route Miles Traveled to Transport Homeless Students		0,00	0,00
Eligible Route Miles		80,9990	64,7990
Route Miles Exclusively Traveled to Transport Non-Eligible Students		0,00	0,00
Route Miles High School Students are Transported by District of Attendance		0,00	0,00
Total Route Miles		80,9990	64,7990
Other Route Miles			
ACD / VOC / TEC ED / ETC Miles		42,7180	34,1740
Other Purposes Miles		0,00	0,00
Total		42,7180	34,1740
Summer School Miles:		0,00	427,2
Totals for Budget Preparation			
Total Approved Daily	810	Total Eligible Students	525,00
Total Bus Token Expense	0,00	Total Bus Passes Expense	0,00
		Total Expense	0,00
Extended School Year Handicapped Students Transportation			
Actual Route Miles Traveled in July and August of 2022		0,00	
Actual Contracted Route Miles Traveled in July/Aug 2022		0,00	
Estimated Route Miles to be Traveled in June of 2023		0,00	
Estimated Contracted Route Miles Traveled in June of 2023		0,00	
Total Handicapped Extended School Year Mileage		0,00	

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Average Daily Membership (ADM)

Prior Year ADM
and
Current Year Estimates

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Average Daily Membership

Prior Year ADM

- Override
- District Additional Assistance (DAA)

BSA 55-1
Fiscal Year: 2023

Lake Havasu Unified District (4368)
Basic Calculations For Equalization Assistance

CTDS: 08-02-01-000
Page 1 of 5

AzEDS Execution Date: 04/15/2023 8:57PM

ADM Value Used: FY 2023 100th Day Membership Is Small Isolated School District: Not Isolated Apportionment Date: 05/19/2023

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	25.7950	0.0000	0.0000	1.4500	37.4028	0.0000	0.0000
K-8,UE	3,186.7001	20.1890	0.0000	1.1580	3,690.1987	23.3789	0.0000
9-12	1,729.1476	142.4199	0.3047	1.2680	2,192.5592	180.5884	0.3864

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 2022 100th-Day ADM

2. FY 2023 100th-Day ADM

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

3. FY 2024 Estimated Non-AOI Student Count

4. FY 2024 Estimated AOI Full-Time Student Count

5. FY 2024 Estimated AOI Part-Time Student Count

6. Total FY 2024 Estimated Student Count

PSD	K-8	9-12	Total
25.7950	3,206.8891	1,871.8722	5,104.5563

26.0000	3,186.0000	1,730.0000	4,942.0000
	20.0000	142.0000	162.0000
	0.0000	0.0000	0.0000
26.0000	3,206.0000	1,872.0000	5,104.0000

= projections

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Calculations

To determine General Budget Limit (GBL)

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

ADJUSTMENTS TO BASE SUPPORT LEVEL/BASE REVENUE CONTROL LIMIT (A.R.S. §15-944.E)

K-8 9-12

1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount

4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)

\$4,914.71
1.0000

AVERAGE NUMBER OF FTE YEARS OF EXPERIENCE OF CERTIFIED TEACHERS IN DISTRICT 7.9097

AVERAGE NUMBER OF FTE YEARS OF EXPERIENCE OF CERTIFIED TEACHERS IN ARIZONA 9.5016

TEACHER EXPERIENCE INDEX FOR DISTRICT 0.9642

$$7.9097 - 9.5016 = -1.5919 \times 0.0225 = -0.0358 + 1 = 0.9642$$

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Calculations

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	26.0000	0.0000	0.0000	1.4500	37.7000	0.0000	0.0000
K-8,UE	3,186.0000	20.0000	0.0000	1.1580	3,689.3880	23.1600	0.0000
9-12	1,730.0000	142.0000	0.0000	1.2680	2,193.6400	180.0560	0.0000
Regular Education Unweighted ADM	4,942.0000	162.0000	0.0000				
Total of Unweighted ADM			5,104.0000				
Regular Education Weighted ADM					5,920.7280	203.2160	0.0000
Total of Weighted ADM							6,123.9440

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	100.0000	0.0000	0.0000	0.1150	11.5000	0.0000	0.0000
K-3	1,233.0000	0.0000	0.0000	0.0600	73.9800	0.0000	0.0000
K-3 (Reading)	1,233.0000	0.0000	0.0000	0.0400	49.3200	0.0000	0.0000
HI	4.0000	0.0000	0.0000	4.7710	19.0840	0.0000	0.0000
MD-R, A-R, SID-R	33.0000	0.0000	0.0000	6.0240	198.7920	0.0000	0.0000
MD-SC, A-SC, SID-SC	53.0000	0.0000	0.0000	5.9880	317.3640	0.0000	0.0000
MD-SSI	3.0000	0.0000	0.0000	7.9470	23.8410	0.0000	0.0000
OI-R	1.0000	0.0000	0.0000	3.1580	3.1580	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	23.0000	0.0000	0.0000	3.5950	82.6850	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	661.0000	0.0000	0.0000	0.2920	193.0120	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	9.0000	0.0000	0.0000	4.4210	39.7890	0.0000	0.0000
VI	3.0000	0.0000	0.0000	4.8060	14.4180	0.0000	0.0000
G	208.0000	0.0000	0.0000	0.0070	1.4560	0.0000	0.0000
FRPL	1,919.0000	0.0000	0.0000	0.0220	42.2180	0.0000	0.0000
Group B - Add On Unweighted ADM	5,483.0000	0.0000	0.0000				
Total Unweighted Group B Add On			5,483.0000				
Group B - Add On Weighted ADM					1,070.6170	0.0000	0.0000
Total Weighted Group B Add On							1,070.6170

= FY23 projections

= Total Weighted Student Count

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Calculations

continued

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM	
Regular Education Weighted ADM		5,920.7280		203.2160		0.0000	
Group B - Add On Weighted ADM	+	1,070.6170	+	0.0000	+	0.0000	Total Weighted Student Count
Total ADM	=	6,991.3450	=	203.2160	=	0.0000	
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500	
Weighted ADM	=	6,991.3450	=	193.0552	=	0.0000	
<hr/>							
Total Weighted ADM						7,184.400200	
Base Level Amount (FY24)					x	\$4,914.71	Base Level
Total Weighted ADM x Base Level Amount						\$35,309,243.51	
Calculated Teachers Experience Index (FY23)	1.0000						
Applied Teachers Experience Index (FY24)					x	1.0000	
<i>(1.0000 or Calculated Teachers Experience Index)</i>							
Pre-Adjusted Base Support Level						\$35,309,243.51	Teacher Experience Index (TEI)

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Calculations

District Additional Assistance (DAA) Calculations

FY23 District ADM
 DAA Per ADM
Preliminary DAA
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*

DAA Growth Factor

FY23 District ADM 5,104.5563
 FY22 District ADM / 5,094.1462
 FY24 Calculated DAA Growth Factor = 1.0020
 FY24 Applied DAA Growth Factor

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

District DAA

DAA For High School Textbooks

FY23 District High School ADM
 Support Level Amount For Textbooks
DAA For High School Textbooks

Pre-Adjusted DAA Base Allocation

Type 03 Transported 9-12

Total DAA Adjustments

Adjusted FY24 DAA Base Allocation

PSD	
	25.7950
x	\$549.45
=	\$14,173.06

K-8	
	3,206.8891
x	\$549.45
=	\$1,762,025.22

9-12	
	1,871.8722
x	\$600.86
=	\$1,124,733.13

Type 03 Transported 9-12	
	0.0000
x	\$0.00
=	\$0.00

Total	
=	\$2,900,931.41

x	1.0000000000
---	--------------

x	1.0000000000
---	--------------

x	1.0000000000
---	--------------

x	1.0000000000
---	--------------

\$14,173.06

\$1,762,025.22

\$1,124,733.13

\$0.00

\$2,900,931.41

PSD-8

\$1,776,198.28

\$0.00

\$0.00

\$1,776,198.28

9-12

\$1,283,711.24

\$0.00

\$0.00

\$1,283,711.24

\$158,978.11

\$3,059,909.52


\$0.00

\$0.00

\$3,059,909.52

Historical - DAA

FY18	\$316,311
FY19	\$890,971
FY20	\$1,694,921
FY21	\$2,120,404
FY22	\$2,393,097
FY23	\$2,781,732

 = 2022-2023 (100th Day)

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Calculations continued



School Finance
Estimate Override Amount*

Completed: 6/19/2023 4:51 PM

Estimate Override Calculation for Districts FY 2024

[Click Here if Approved for K-3](#)

Total Weighted ADM - Most Recent BSA-55 FY 2023

FY 2023 Total Weighted ADM	7010.417015	7010.417015
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K-3 Reading Weighted ADM - Most Recent BSA-55 FY 2023

Do not enter counts if already included in FY 2023 Total Weighted ADM

FY 2023 Non-AOI	0.00000	X 1.0	0
FY 2023 AOI-FT	0.00000	X .95	0
FY 2023 AOI-PT	0.00000	X .85	0

Description & Source	Function	Fiscal Year	Value
FY 2023 Total Weighted ADM		2023	7,010.4170150
Base Level Amount (BLA) - BSA-55, Page 2 of 5	X	2024	4,914.71
Teacher Experience Index (TEI) - BSA-55, Page 2 of 5	X	2024	1.0000
Base Support Level (BSL) - Formula: (WSC*BSA*TEI)	=	2024	34,454,166.61
Audit Service Expense (ASE) - BSA-55, Page 2 of 5	+	2024	42,000.00
Other Adjustments - BSA-55, Page 2 of 5	+	2024	-
Transport. Revenue Control Limit (TRCL) - BSA-55, Page 3 of 5	+	2024	901,444.69
Override Revenue Control Limit (RCL) - Formula: (BSL+TRCL+ASE)	=	2024	35,397,611.30
Override % - Election Results %	X	2024	15.00%
Phase Down 2 - Reduced by 2/3			5.00%
Override Amount \$ - Formula (RCL*Override%)	=	2024	\$1,769,880.56

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Calculations

continued

Instructions

CALCULATION OF FY 2024 GENERAL BUDGET LIMIT (A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 36,252,688	\$ 36,252,688	\$ 0
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 3,059,910		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 3,059,910	0	3,059,910
*3. FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		1,769,881	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget (b) Balance Carryforward, line 13) (A.R.S. §15-943.01)		18,164,457	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		356,325	0
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		1,425,300	0
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 57,968,651</u>	
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			<u>\$ 3,059,910</u>



Onetime State Aid Supplement

*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)

1,425,300

For the FY 24 budget the district's estimated Onetime State Aid Supplement allocation is approximately \$1.4 million.

As communicated in transitioning to salary schedules, all funding increases from the state will assist in efforts to sustain the recently approved salary schedules and annual step increases in the years to come. Additional funding from federal, state, and local funds will also aid in these efforts.

To clarify from previous discussions and conversations during the creation and establishment of salary schedules and annual step increases; Cost of Living Adjustments (COLA) will no longer be provided.

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Budgeted Expenditures

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	Instructions	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	214.00	214.00	18,847,245	6,753,820	834,685	312,384	0	22,654,686	26,748,134	18.1%
2000 Support Services											
2100 Students	2.	16.50	16.13	1,242,777	455,261	104,847	127,590	0	1,567,026	1,930,475	23.2%
2200 Instructional Staff	3.	17.75	17.75	1,193,602	407,460	346,271	196,487	0	1,804,266	2,143,820	18.8%
2300 General Administration	4.	2.00	4.85	283,342	513,163	426,658	273,115	13,903	1,274,233	1,510,181	18.5%
2400 School Administration	5.	33.00	35.00	2,432,188	892,189	140,910	184,856	2,965	3,140,099	3,653,108	16.3%
2500 Central Services	6.	22.05	19.20	1,796,748	444,820	1,363,746	168,219	23,555	3,313,189	3,797,088	14.6%
2600 Operation & Maintenance of Plant	7.	54.25	54.00	3,346,841	1,044,374	1,781,515	2,864,711	42,975	8,131,823	9,080,416	11.7%
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	2.00	2.00	77,158	49,980	28	55,190	0	162,674	182,356	12.1%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	101,295	19,677	0	0	85	103,646	121,057	16.8%
620 School-Sponsored Athletics	11.	2.00	1.50	294,201	85,437	115,090	0	0	398,796	494,728	24.1%
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	11,280	2,369	2,896	0	0	13,642	16,545	21.3%
Regular Education Subsection Subtotal (lines 1-13)	14.	363.55	364.43	29,626,677	10,668,550	5,116,646	4,182,552	83,483	42,564,080	49,677,908	16.7%
200 and 300 Special Education											
1000 Instruction	15.	80.06	78.64	3,130,352	1,306,552	367,019	3,359	0	4,801,017	4,807,282	0.1%
2000 Support Services											
2100 Students	16.	10.91	18.22	736,566	255,012	371,122	15,186	1,000	1,349,683	1,378,886	2.2%
2200 Instructional Staff	17.	2.00	2.00	90,426	58,220	0	0	1,050	135,713	149,696	10.3%
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	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.80	0.80	54,000	11,124	1,381	493	0	72,867	66,998	-8.1%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	819	0	770	819	6.4%
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.	93.77	99.66	4,011,344	1,630,908	739,522	19,857	2,050	6,360,050	6,403,681	0.7%
400 Pupil Transportation	25.	25.19	23.00	824,974	376,728	78,510	296,679	20	1,469,908	1,576,911	7.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	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.	4.00	4.00	220,000	90,151	0	0	0	270,419	310,151	14.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	486.51	491.09	34,682,995	12,766,337	5,934,678	4,499,088	85,553	50,664,457	57,968,651	14.4%

Reconciles
to page 7

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.

EXAMPLES

Salaries - 6100 - salaries, stipends, etc.

Benefits - 6200 - medical insurance, other employment benefits (Soc. Sec, Retirement, LTD, Unemp, W/C)

Purchased Services - 6300/6400/6500 - ESI - Employee Staffing Services, contract staffing (support services)

Supplies - 6600 - warehouse items, fuel, gas and electric,

Other - 6800 - debt service, dues and fees, etc.

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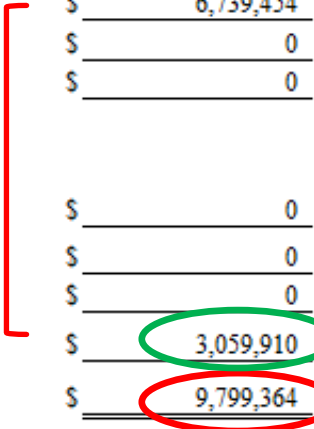
Budgeted Expenditures

CALCULATION OF FY 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

Instructions

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ 8,089,454
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2023 Capital Expenditures (line 1 + 2)	\$ 8,089,454
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ 8,089,454
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 8,089,454
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 1,350,000
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 6,739,454
8. Interest Earned in Fund 610 in FY 2023	\$ 0
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
10. Adjustment to UCBL for FY 2024 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: _____ (b) ADM/Transportation Audit Adjustment (c) Other: _____	\$ 0 \$ 0 \$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 3,059,910
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 9,799,364



Reconciles to page 7



Budgeted Expenditures

FUND 610 (UCO)		UNRESTRICTED CAPITAL OUTLAY (UCO) FUND										
Expenditures	Instructions	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Short-term Noninstructional Software Subscription 6655	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
									Prior FY 2023	Budget FY 2024		
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.	0	1,089,521		693,753			0	1,515,218	1,783,274	17.7%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	115,734	0	22,203			0	77,937	137,937	77.0%	3.
2300, 2400, 2500, 2900 Administration	4.	0		250,000	491,815		0	0	461,815	741,815	60.6%	4.
2600 Operation & Maintenance of Plant	5.	0		0	622,111			0	605,845	622,111	2.7%	5.
2700 Student Transportation	6.	0		0	620,000			0	620,000	620,000	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.	0		0	6,631			0	6,631	6,631	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		0	0			5,837,596	4,802,008	5,837,596	21.6%	8.
5000 Debt Service	9.					50,000	0		0	50,000		9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,205,255	250,000	2,456,513	50,000	0	5,837,596	8,089,454	9,799,364	21.1%	10.

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

Reconciles to page 8

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Budgeted Expenditures

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

FUND 010 (CSF)

Expenditures	Instructions	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	4,289,698	1,196,449	0	0	0	0	5,163,149	5,486,147	6.3%
2100 Support Services - Students	2.	243,599	70,452	0	0	0	0	148,000	314,051	112.2%
2200 Support Services - Instructional Staff	3.	147,174	39,464	0	0		0	51,241	186,638	264.2%
2300 Support Services - General Administration	4.			0				0	0	0.0%
2500 Central Services	5.						0	0	0	0.0%
3300 Community Services Operations	6.	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	7.					0		0	0	
5000 Debt Service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	4,680,471	1,306,365	0	0	0	0	5,362,390	5,986,836	11.6%

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

Classroom Site Fund Budget Limit Calculation

FY 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	5,362,390
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,223,160
Unexpended Budget Balance (line 10 minus 11)	12.	1,139,230
Interest Earned in the Classroom Site Fund in FY 2023	13.	29,000
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	4,818,606
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	0
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	5,986,836

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Budgeted Expenditures

SPECIAL PROJECTS

Instructions

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS		
Prior FY	Budget FY	Prior FY	Budget FY	
25.30	18.77	1,506,004	1,288,977	1.
1.50	1.50	470,844	309,001	2.
0.00	0.00	29,927	29,999	3.
0.00	0.00	169,948	64,152	4.
0.00	0.00	35,166	14,811	5.
0.00	0.00	0	0	6.
0.00	0.00	0	0	7.
29.15	22.00	1,549,769	1,052,970	8.
0.00	0.00	0	0	9.
0.00	0.00	0	0	10.
0.00	0.00	0	0	11.
2.25	2.25	138,438	76,889	12.
0.00	0.00	0	0	13.
6.79	3.00	588,435	510,944	14.
0.00	0.00	309,683	365,690	15.
0.00	0.00	0	0	16.
19.63	11.50	10,075,905	7,633,520	17.
84.62	59.02	14,874,119	11,346,953	18.
0.00	0.00	87,564	51,955	19.
0.00	0.00	0	0	20.
0.00	0.00	0	0	21.
0.00	0.00	0	0	22.
0.00	0.00	0	0	23.
0.00	0.00	0	0	24.
0.00	0.00	0	0	25.
0.00	0.00	15,000	15,000	26.
0.00	0.00	0	0	27.
5.20	8.20	369,269	850,470	28.
5.20	8.20	471,833	917,425	29.
89.82	67.22	15,345,952	12,264,378	30.

Prior FY	Budget FY	
0	0	1.
60,000	60,000	2.
0	0	3.
120,000	130,000	4.
180,000	190,000	5.

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.
430,000	304,989	4.
2,800,000	2,800,000	5.
13,000	24,632	6.
66,000	79,161	7.
800,000	1,149,535	8.
1,400,000	1,365,628	9.
400,000	446,280	10.
0	0	11.
14,000	11,542	12.
0	0	13.
57,000	59,019	14.
10,000	11,502	15.
172,000	188,849	16.
0	35,000	17.
0	0	18.
0	0	19.
0	0	20.
0	0	21.
9,500	9,640	22.
1,327,687	752,695	23.
30,000	1,386	24.
0	0	25.
0	0	26.
0	0	27.
246,000	291,659	28.
0	0	29.
1,000,000	1,000,000	30.
3,813,522	5,416,188	31.
0	0	32.
300,000	336,259	33.
0	0	34.
0	0	1.
100,000	50,000	2.
0	0	3.
0	0	4.

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

[Instructions](#)

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 20, 2023</u>
Adopted	_____
Revised	_____
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SIGNED

SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by June 23, 2023.
Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Rebecca Stone

Michael Murray

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023	<u>56,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)	
Local 1000	\$ <u>2,400,000</u>
Intermediate 2000	\$ <u>30,000</u>
State 3000	\$ <u>13,500,000</u>
Federal 4000	\$ <u>5,100,000</u>
TOTAL	\$ <u>21,030,000</u>

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>3.1242</u>	<u>3.1953</u>
Secondary Tax Rates:		
M&O Override	<u>0.3579</u>	<u>0.1749</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>0.3962</u>	<u>0.5516</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.7541</u>	<u>0.7265</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>57,968,651</u>	\$ <u>57,968,651</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>9,799,364</u>	\$ <u>9,799,364</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>11,346,953</u>	\$ <u>11,346,953</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>79,114,968</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ <u>51,843</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ <u>45,662</u>
3. Increase in average teacher salary from the prior year	\$ <u>6,181</u>
4. Percentage increase	<u>14%</u>

Average Teacher Salary is calculated on base salary only....does not include stipends, classroom site funds, benefits, etc.

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To view the Proposed Budget for the Lake Havasu Unified School District #1
visit our webpage at
www.lhusd.org

You will also find a link to view the Budget Proposal on the
Arizona Department of Education's website



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Character
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#LHUSD Staff Portal

Lake Havasu Unified School District #1

2200 Havasupai Boulevard
Lake Havasu City, AZ 86403
Phone: 928-505-6900
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Financial T

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- Bids and RFPs
- Gifts and Donations

na revised statutes 541-725 which requires us to provide financial transparency, and in keeping with the district's policy of full disclosure, we are our community for their review.

School District is committed to providing a clear view of how the taxpayer's dollars are spent. We invite you to review the information provided expenditures, budgets, financial reports, and other pertinent information.

Understanding Classroom Spending in Arizona

Engaging each student with a focus on
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