



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #2

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 21, 2022
Adopted July 5, 2022
Revised May 11, 2023
Date

Signature lines for Superintendent and Business Manager

SIGNED

SIGNED

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

May 18, 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)

District Contact Employee:

Michael Murray

Telephone:

(928)505-6936

Email:

mmurray@lhsd.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description and Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$71,868,595) and Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

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

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

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

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

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

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

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

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mrs.	Rebecca	Stone	rstone@lhusd.org	928-505-6925	
Executive Assistant to Superintendent	Ms.	Lillian	Gordon	lgordon@lhusd.org	928-505-6925	
Chief Financial Officer	Mr.	Michael	Murray	mmurray@lhusd.org	928-505-6936	
Business Manager 1	Mr.	Michael	Murray	mmurray@lhusd.org	928-505-6936	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Laura	Moulton	lmoulton@lhusd.org	928-505-6904	
SPED Data Reporting Coordinator	Mr.	Jon	Moss	jmoss@lhusd.org	928-505-6935	
AzEDS/ADM Data Coordinator	Ms.	Alexis	Clark	aclark@lhusd.org	928-505-6914	
Transportation Data Reporting Coordinator	Mr.	Robert	Keirns	rkeirns@lhusd.org	928-505-6961	
CTE Coordinator	Mrs.	Marsha	Becker	mbecker@lhusd.org	928-854-5395	
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director	Mrs.	Rebecca	Stone	rstone@lhusd.org	928-505-6925	
Bookstore Manager						
Governing Board Member	Mr.	Kyle	Neidermann	kneidermann@lhusd.org	928-505-6925	
Governing Board Member	Mrs.	Sharon	Harvey	sharvey@lhusd.org	928-505-6925	
Governing Board Member	Mrs.	Lisa	Roman	lroman@lhusd.org	928-505-6925	
Governing Board Member	Mr.	Eric	Aurand	eaurand@lhusd.org	928-505-6925	
Governing Board Member	Mr.	John	Masden	jmasden@lhusd.org	928-505-6925	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch

District's website home page address

www.lhusd.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2022	Budget FY 2023			
	100 Regular Education											
1000 Instruction	1.	216.18	214.00	14,983,986	6,663,105	704,486	303,109	0	17,158,709	22,654,686	32.0%	1.
2000 Support Services												
2100 Students	2.	14.50	16.50	999,142	370,080	84,609	113,195	0	1,135,120	1,567,026	38.0%	2.
2200 Instructional Staff	3.	19.56	17.75	938,013	347,209	325,798	193,246	0	1,587,589	1,804,266	13.6%	3.
2300 General Administration	4.	2.00	2.00	266,602	497,915	224,837	273,000	11,879	1,183,077	1,274,233	7.7%	4.
2400 School Administration	5.	33.00	33.00	1,929,838	825,749	197,336	184,211	2,965	2,542,036	3,140,099	23.5%	5.
2500 Central Services	6.	21.05	22.05	1,373,258	400,847	1,350,273	167,520	21,291	2,615,426	3,313,189	26.7%	6.
2600 Operation & Maintenance of Plant	7.	52.50	54.25	2,676,943	1,034,265	1,627,669	2,750,314	42,632	7,024,063	8,131,823	15.8%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	2.00	2.00	60,946	46,538	0	55,190	0	140,277	162,674	16.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	85,700	17,946	0	0	0	98,660	103,646	5.1%	10.
620 School-Sponsored Athletics	11.	1.50	2.00	242,695	65,241	90,860	0	0	436,898	398,796	-8.7%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	11,280	2,362	0	0	0	13,620	13,642	0.2%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	362.29	363.55	23,568,403	10,271,257	4,605,868	4,039,785	78,767	33,935,475	42,564,080	25.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	76.32	80.06	3,158,875	1,358,648	275,207	8,287	0	4,719,523	4,801,017	1.7%	15.
2000 Support Services												
2100 Students	16.	10.90	10.91	683,219	256,868	392,362	12,826	4,408	1,532,513	1,349,683	-11.9%	16.
2200 Instructional Staff	17.	2.00	2.00	95,216	39,147	0	0	1,350	148,927	135,713	-8.9%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0.80	0.80	53,041	17,776	2,050	0	0	81,440	72,867	-10.5%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	770	0	770	770	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	90.02	93.77	3,990,351	1,672,439	669,619	21,883	5,758	6,483,173	6,360,050	-1.9%	24.
400 Pupil Transportation	25.	25.19	25.19	707,798	421,521	50,208	290,361	20	1,489,993	1,469,908	-1.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	5.00	4.00	196,048	74,371	0	0	0	393,092	270,419	-31.2%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	482.50	486.51	28,462,600	12,439,588	5,325,695	4,352,029	84,545	42,301,733	50,664,457	19.8%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	4,950,000	4,974,384	1.
2. Gifted Education	165,773	173,415	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	75,338	71,702	4.
5. ELL Compensatory Instruction	55,238	55,641	5.
6. Vocational and Technical Education (non-CTED)	281,149	190,124	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	955,675	894,784	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,483,173	6,360,050	9.
10. IEP required pupil transportation costs coded within Program 400	370,000	387,197	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 24
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	325.08	325.00
Number of FTE - Certified Purchased Services Personnel		3.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	47,350
All Funds - Federal	6330	<u>4,400</u>

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

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 55,190
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	4,491,808	671,341	0	0	0	0	4,967,948	5,163,149	3.9%
2100 Support Services - Students	2.	124,000	24,000	0	0	0	0	135,072	148,000	9.6%
2200 Support Services - Instructional Staff	3.	37,500	13,741	0	0		0	55,000	51,241	-6.8%
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.	4,653,308	709,082	0	0	0	0	5,158,020	5,362,390	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 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	5,158,020
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,468,759
Unexpended Budget Balance (line 10 minus 11)	12.	689,261
Interest Earned in the Classroom Site Fund in FY 2022	13.	9,580
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	4,501,033
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	162,516
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	5,362,390

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

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	1,089,521	425,697			0	1,222,468	1,515,218	23.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	55,734	22,203			0	77,726	77,937	0.3%
2300, 2400, 2500, 2900 Administration	4.	0		461,815		0	0	446,450	461,815	3.4%
2600 Operation & Maintenance of Plant	5.	0		600,039			5,806	609,808	605,845	-0.6%
2700 Student Transportation	6.	0		620,000			0	324,500	620,000	91.1%
3000 Operation of Noninstructional Services (5)	7.	0		6,631			0	6,631	6,631	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			4,802,008	3,386,613	4,802,008	41.8%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,145,255	2,136,385	0	0	4,807,814	6,074,196	8,089,454	33.2%

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

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 8,000
6642 Textbooks	625,442
6643 Instructional Aids	511,813
673X Furniture and Equipment	1,495,972
673X Vehicles	150,000
673X Tech Hardware & Software	490,413

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

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on capital leases of \$ - , and principal on bonds of \$ - .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on capital leases of \$ - , and interest on bonds of \$ - .

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	6,074,196	8,089,454	5,000,000	5,000,000	0	0	592,888	592,888	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	3,386,613	4,802,008	3,000,000	3,400,000	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	592,888	592,888	5.
6720 Buildings and Improvements	6.	0	0	2,000,000	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,123,984	1,495,972	0	500,000	0	0	0	0	7.
673X Vehicles	8.	150,000	150,000	0	600,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	463,740	490,413	0	500,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	5,124,337	6,938,393	5,000,000	5,000,000	0	0	592,888	592,888	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	3,386,613	4,802,008	3,000,000	3,400,000			592,888	592,888	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	1,737,724	2,136,385	2,000,000	1,600,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	5,124,337	6,938,393	5,000,000	5,000,000	0	0	592,888	592,888	16.

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

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

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
15.19	25.30	1,630,996	1,506,004
1.50	1.50	437,546	470,844
0.00	0.00	29,678	29,927
0.00	0.00	0	169,948
0.00	0.00	43,575	35,166
0.00	0.00	0	0
0.00	0.00	0	0
26.40	29.15	1,526,831	1,549,769
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
2.25	2.25	133,280	138,438
0.00	0.00	0	0
6.93	6.79	656,596	588,435
0.00	0.00	393,000	309,683
0.00	0.00	0	0
14.75	19.63	12,304,969	10,075,905
67.02	84.62	17,156,471	14,874,119
0.00	0.00	46,017	87,564
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	12,900	15,000
5.00	5.00	250,000	275,000
0.00	0.00	0	0
6.00	5.20	506,286	369,269
11.00	10.20	815,203	746,833
78.02	94.82	17,971,674	15,620,952

Prior FY	Budget FY
0	0
60,000	60,000
0	0
120,000	120,000
180,000	180,000

OTHER FUNDS EXPENDITURES

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

INTERNAL SERVICE FUNDS 950-989

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

Prior FY	Budget FY
0	0
0	0
0	0
100,000	430,000
2,800,000	2,800,000
5,000	13,000
40,000	66,000
375,000	800,000
650,000	1,400,000
100,000	400,000
0	0
2,500	14,000
0	0
2,500	57,000
10,000	10,000
10,000	172,000
50,000	0
0	0
0	0
0	0
5,000	9,500
759,618	1,327,687
43,908	30,000
0	0
0	0
236,841	246,000
0	0
1,000,000	1,000,000
1,707,463	3,813,522
0	0
250,000	300,000
0	0

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

\$ -

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

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 34,703,857	\$ 34,703,857	\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,781,732		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,781,732	0	2,781,732
*3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		3,483,752	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*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)		0	0
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		0	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		12,119,122	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		0	0
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		0	0
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		0	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		357,726	0
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 50,664,457	
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)			\$ 2,781,732

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ <u>6,074,196</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>6,074,196</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>6,074,196</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>6,074,196</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>766,474</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>5,307,722</u>
8. Interest Earned in Fund 610 in FY 2022	\$ <u>0</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>2,781,732</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>8,089,454</u></u>

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

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures											
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 080201000

VERSION Revised #2

I certify that the Budget of the Lake Havasu Unified School District, Mohave County for fiscal year 2023 was officially revised by the Governing Board on, May 11, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Michael Murray at the District Office, telephone 928-505-6936 during normal business hours. Kyle Neidermann
President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	46,704
Attending	4,888.7610	5,093.3902	5,110.9357	2. Average salary of all teachers employed in FY 2022 (prior year)	43,649
				3. Increase in average teacher salary from the prior year	3,055
				4. Percentage increase	7%
2. Tax Rates:		Prior FY	Est. Budget FY	Average Teacher Salary is calculated on base salary only....does not include stipends, classroom site funds, benefits, etc.	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.2261	3.1242		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7421	0.7541		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		50,664,457	50,664,457		
Classroom Site Fund		5,362,390	5,362,390		
Unrestricted Capital Outlay Fund		8,089,454	8,089,454		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./ (Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	16,223,316	21,647,091	935,393	1,007,595	17,158,709	22,654,686	32.0%
2000 Support Services							
2100 Students	1,049,404	1,369,222	85,716	197,804	1,135,120	1,567,026	38.0%
2200 Instructional Staff	1,322,911	1,285,222	264,678	519,044	1,587,589	1,804,266	13.6%
2300, 2400, 2500 Administration	5,016,715	5,294,209	1,323,824	2,433,312	6,340,539	7,727,521	21.9%
2600 Oper./Maint. of Plant	3,132,445	3,711,208	3,891,618	4,420,615	7,024,063	8,131,823	15.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	85,087	107,484	55,190	55,190	140,277	162,674	16.0%
610 School-Sponsored Cocurric. Activities	98,660	103,646	0	0	98,660	103,646	5.1%
620 School-Sponsored Athletics	350,141	307,936	86,757	90,860	436,898	398,796	-8.7%
630, 700, 800, 900 Other Programs	13,620	13,642	0	0	13,620	13,642	0.2%
Regular Education Subsection Subtotal	27,292,299	33,839,660	6,643,176	8,724,420	33,935,475	42,564,080	25.4%
200 and 300 Special Education							
1000 Instruction	4,495,722	4,517,523	223,801	283,494	4,719,523	4,801,017	1.7%
2000 Support Services							
2100 Students	1,125,117	940,087	407,396	409,596	1,532,513	1,349,683	-11.9%
2200 Instructional Staff	147,577	134,363	1,350	1,350	148,927	135,713	-8.9%
2300, 2400, 2500 Administration	79,390	70,817	2,050	2,050	81,440	72,867	-10.5%
2600 Oper./Maint. of Plant	0	0	770	770	770	770	0.0%
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	5,847,806	5,662,790	635,367	697,260	6,483,173	6,360,050	-1.9%
400 Pupil Transportation	1,149,486	1,129,319	340,507	340,589	1,489,993	1,469,908	-1.3%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	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	393,092	270,419	0	0	393,092	270,419	-31.2%
TOTAL EXPENDITURES	34,682,683	40,902,188	7,619,050	9,762,269	42,301,733	50,664,457	19.8%

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

CTD NUMBER 080201000
 VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	42,301,733	50,664,457	8,362,724	19.8%
Instructional Improvement	180,000	180,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,158,020	5,362,390	204,370	4.0%
Federal Projects	17,156,471	14,874,119	(2,282,352)	-13.3%
State Projects	815,203	746,833	(68,370)	-8.4%
Unrestricted Capital Outlay	6,074,196	8,089,454	2,015,258	33.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	592,888	592,888	0	0.0%
Debt Service	1,707,463	3,813,522	2,106,059	123.3%
School Plant Fund	100,000	430,000	330,000	330.0%
Auxiliary Operations	375,000	800,000	425,000	113.3%
Bond Building	5,000,000	5,000,000	0	0.0%
Food Service	2,800,000	2,800,000	0	0.0%
Other	3,265,367	5,145,187	1,879,820	57.6%

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	4,950,000	4,974,384
Gifted Education	165,773	173,415
Remedial Education	0	0
ELL Incremental Costs	75,338	71,702
ELL Compensatory Instruction	55,238	55,641
Vocational and Technical Education (non-CTED)	281,149	190,124
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	955,675	894,784
TOTAL	6,483,173	6,360,050

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators	0	17	17	1 to	300.6
Teachers	0	285	285	1 to	17.9
Other	3	23	26	1 to	196.6
Subtotal	3	325	328	1 to	15.6
Classified --					
Managers, Supervisors, Directors	0	5	5	1 to	1,022.2
Teachers Aides	0	79	79	1 to	64.7
Other	0	164	164	1 to	31.2
Subtotal	0	248	248	1 to	20.6
TOTAL	3	573	576	1 to	8.9
Special Education --					
Teacher	0	33	33	1 to	24.2
Staff	3	84	87	1 to	9.2

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

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2023 TNT Base Limit	\$	<u><u>0</u></u>

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

FY 2023 Budgeted Expenditures

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

Adjustments for FY 2022 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2022 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2022 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

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

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

DATA ENTRY SHEET

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

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

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

	PSD	K-8	9-12	Total
1. FY 2021 100th-Day ADM				4,888.7610
2. FY 2022 100th-Day ADM	29.8700	3,276.9544	1,787.3218	5,094.1462
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2023 Estimated Non-AOI Student Count	24.5500	3,190.2646	1,731.6951	4,946.5097
4. FY 2023 Estimated AOI Full-Time Student Count		20.2780	143.8112	164.0892
5. FY 2023 Estimated AOI Part-Time Student Count		0.0000	0.3368	0.3368
6. Total FY 2023 Estimated Student Count	24.5500	3,210.5426	1,875.8431	5,110.9357

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	1,233.7941	0.0000	0.0000	
8. K-3	1,233.7941	0.0000	0.0000	
9. ELL	85.0143	0.0078	0.0000	
10. HI	1.0000	0.0000	0.0000	
11. MD-R, A-R, and SID-R	28.0841	0.5334	0.0000	
12. MD-SC, A-SC, and SID-SC	52.5900	0.0000	0.0000	
13. MD-SSI	2.0000	0.0000	0.0000	
14. OI-R	1.8900	0.0000	0.0000	
15. OI-SC	1.4000	0.0000	0.0000	
16. P-SD	9.1350	0.0000	0.0000	
17. DD*, ED, MIID, SLD, SLI*, and OHI	577.3298	12.1578	0.0000	*School aged students only
18. ED-P	0.0000	0.0000	0.0000	
19. MOID	11.0000	0.0000	0.0000	
20. VI	0.0000	0.0000	0.0000	
21. G	189.1080	0.4535	0.0000	
22. Total Add-on Count (lines 7 through 21)	5,446.9864	53.2395	0.0000	
23. FRPL	2,020.8470	40.0870	0.0000	

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

- K-8 9-12
1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2. Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$42,000.00
6. FY 2021 actual federal audit expenditures from all funds	\$4,400.00
7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$46,400.00

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

1. FY 2022 Approved Daily Route Miles	936.00
2. Number of Eligible Students Transported in FY 2022	542.00
3. FY 2022 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2022 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	0.00

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	\$0.00
b. K-8	\$0.00
c. 9-12	\$0.00
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)	\$0.00

ASSESSED PROPERTY VALUATIONS

4. 2022 Primary Net Assessed Valuation (AV)	\$952,131,059
5. 2022 Primary Net Assessed Valuation (AV2)	\$0
6. 2022 Salt River Project (SRP) Valuation	\$0
7. 2022 Government Property Lease Excise Tax Assessed Valuation	\$0

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

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	\$96,874.00
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$30,279,485.00
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	\$0.00
b. Desegregation (A.R.S. §15-910)	\$0.00
c. Tuition Out Debt Service	\$0.00
d. Dropout Prevention Programs	\$0.00
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	\$0.00
f. Performance Pay (A.R.S. §15-920)	\$0.00
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	\$0.00

DATA ENTRY SHEET

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

12.	FY 2023 Impact Aid Revenue	\$0.00
13.	Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$0.00
14.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference	\$0.00
15.	Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	\$0.00
16.	FY 2022 Ending Cash Balance in the Impact Aid Fund	\$0.00

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

17. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.
18. Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) FY
19. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

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

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

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

TYPE 03 DISTRICT INFORMATION

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

Attending District Name	Attending District CTD Number	Tuition Out High School Count	Debt Service Per Pupil Tuition	M&O & UCO, Per Pupil Tuition
-------------------------	-------------------------------	-------------------------------	--------------------------------	------------------------------

Use lines 2.a through 2.e for budget **adoption** (as necessary)

a.				
b.				
c.				
d.				
e.				

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

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

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

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

1. Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**
 Only accommodation districts with a student count of **more** than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.
2. Maintenance & Operation (M&O) Fund FY 2022 ending cash balance
3. 10% of the FY 2023 RCL calculated using the district's 2022 ADM
4. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B \$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.278
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.158
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:	K-3	\$ 353,501.78
	K-3 Reading	\$ 235,668.17
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)		\$ 0.00

CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2023 Student Count (2022 ADM): .001 - 99.999		
DAA per Student Count	\$ 606.88	\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.2780
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	433.78
i. DAA per Student Count	= \$	0.00
3. FY 2023 Student Count (2022 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0012
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.1580
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x \$	433.78
i. DAA per Student Count	= \$	0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts		
DAA per Student Count	\$ 502.33	\$ 549.33

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

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)	\$ 42,301,733.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ 96,874.00
3. Adjusted GBL	\$ 42,398,607.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 42,301,733.00
5. Adjustments to the GBL (from line 2)	\$ 96,874.00
6. Adjusted Budgeted Expenditures	\$ 42,398,607.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 42,398,607.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 30,279,485.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 12,119,122.00

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

	FY 2022 Budget	Actual	Unexpended Budget
10. FY 2022 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Tuition Out Debt Service	\$ 0.00	\$ 0.00	\$ 0.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 12,119,122.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 12,119,122.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2022			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM	\$ 0.00		
c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
d. Result (line 15.b plus line 15.c)	\$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

CALCULATIONS

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

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

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

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

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

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

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

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

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

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

CALCULATIONS

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

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

2. Increase to DSL and RCL for Tuition

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

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

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

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

0.00

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

0.00

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

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

1. Base Year Attending ADM Grades 9-12	0.00
2. Factor of 5%	x 0.05
3. ADM loss required to qualify	= 0.0000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	0.000

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

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

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

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

ADDITIONAL STATE AID TO EDUCATION (ASAE) INFORMATION FOR DEPARTMENT OF REVENUE (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	\$ 0.00
3. Adjustment for Tuition Loss	\$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00
7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election)	\$ 0.00

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	24.5500	0.0000	0.0000	1.4500	35.5975	0.0000	0.0000
K-8,UE	3,190.2646	20.2780	0.0000	1.1580	3,694.3264	23.4819	0.0000
9-12	1,731.6951	143.8112	0.3368	1.2680	2,195.7894	182.3526	0.4271
Regular Education Unweighted ADM	4,946.5097	164.0892	0.3368				
Total of Unweighted ADM			5,110.9357				
Regular Education Weighted ADM					5,925.7133	205.8345	0.4271
Total of Weighted ADM							6,131.9749

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	85.0143	0.0078	0.0000	0.1150	9.7766	0.0009	0.0000
K-3	1,233.7941	0.0000	0.0000	0.0600	74.0276	0.0000	0.0000
K-3 (Reading)	1,233.7941	0.0000	0.0000	0.0400	49.3518	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	28.0841	0.5334	0.0000	6.0240	169.1786	3.2132	0.0000
MD-SC, A-SC, SID-SC	52.5900	0.0000	0.0000	5.9880	314.9089	0.0000	0.0000
MD-SSI	2.0000	0.0000	0.0000	7.9470	15.8940	0.0000	0.0000
OI-R	1.8900	0.0000	0.0000	3.1580	5.9686	0.0000	0.0000
OI-SC	1.4000	0.0000	0.0000	6.7730	9.4822	0.0000	0.0000
P-SD	9.1350	0.0000	0.0000	3.5950	32.8403	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	577.3298	12.1578	0.0000	0.2920	168.5803	3.5501	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
G	189.1080	0.4535	0.0000	0.0070	1.3238	0.0032	0.0000
Group B - Add On Unweighted ADM	5,446.9864	53.2395	0.0000				
Total Unweighted Group B Add On			5,500.2259				
Group B - Add On Weighted ADM					941.1100	7.4889	0.0000
Total Weighted Group B Add On							948.5990
FRPL	2,020.8470	40.0870	0.0000	0.0180	36.3752	0.7216	0.0000

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		5,925.7133		205.8345		0.4271
Group B - Add On Weighted ADM	+	941.1100	+	7.4889	+	0.0000
Total ADM	=	6,866.8233	=	213.3234	=	0.4271
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	6,866.8233	=	202.6573	=	0.3630

Total Weighted ADM						7,069.843608
Base Level Amount (FY23)					x	\$4,775.27
Total Weighted ADM x Base Level Amount						\$33,760,412.09
Calculated Teachers Experience Index (FY22)	1.0000					
Applied Teachers Experience Index (FY23)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$33,760,412.09

Base Support Level Adjustments

Audit Service Expense	+	\$42,000.00
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

Total Base Support Level Adjustments		\$42,000.00
Adjusted Base Support Level		\$33,802,412.09

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles				
Eligible Students Transported (FY22)	542.00			
Daily Route Miles Per Eligible Student (FY22)	1.7269			
Total Approved Daily Route Miles	936.00			
State Support Level Per Route Mile	x	\$2.83		
Instruction Days	x	180		
To and From School Support Level		\$476,798.40		
Activity Trip Level Factor	x	0.18		
Activity Trip Support Level		\$85,823.71		
Handicapped Extended School Year Mileage (FY22)		0.00		
State Support Level Per Route Mile	x	2.83		
Handicapped Extended School Year Support Level		\$0.00		
Annual Expenditures For:				
Districts (FY22)	Bus Passes	Bus Tokens		
	\$0.00	\$0.00	\$0.00	
FY23 Transportation Support Level (TSL)			\$562,622.11	

Calculation For District Support Level (DSL)

FY23 Adjusted Base Support Level (BSL)	\$33,802,412.09
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students (Type 03)	+ \$0.00
FY23 Transportation Support Level (TSL)	+ \$562,622.11
FY23 District Support Level (DSL)	\$34,365,034.20

Calculation For Revenue Control Limit (RCL)

FY23 Adjusted Base Support Level (BSL)	\$33,802,412.09
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students	+ \$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+ \$901,444.69
FY23 Revenue Control Limit (RCL)	\$34,703,856.78

FY23 Lesser of DSL/RCL	\$34,365,034.20
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Calculation For Transportation Revenue Control Limit (TRCL)

FY22 Transportation Revenue Control Limit (TRCL)	\$901,444.69
Change:	
FY23 TSL	\$562,622.11
FY22 TSL	- \$431,259.08
Difference:	\$131,363.03
Preliminary FY23 TRCL	\$1,032,807.72
120% of FY23 TSL	\$675,146.53
FY23 Transportation Revenue Control Limit (TRCL)	\$901,444.69

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	29,8700	3,276,9544	1,787,3218	0.0000	
DAA Per ADM	x <u>\$502.33</u>	x <u>\$502.33</u>	x <u>\$549.33</u>	x <u>\$0.00</u>	
Preliminary DAA	= \$15,004.60	= \$1,646,112.50	= \$981,829.48	= \$0.00	\$2,642,946.59

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

DAA Growth Factor

FY22 District ADM	5,094,1462				
FY21 District ADM	/ <u>4,888,7610</u>				
FY23 Calculated DAA Growth Factor	= 1.0420	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	
FY23 Applied DAA Growth Factor					

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

District DAA	\$15,004.60	\$1,646,112.50	\$981,829.48	\$0.00	\$2,642,946.59
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DAA For High School Textbooks

FY22 District High School ADM			1,787,3218		
Support Level Amount For Textbooks			x \$77.65		
DAA For High School Textbooks					\$138,785.54

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	<u>\$1,661,117.10</u>	<u>\$1,120,615.02</u>	\$2,781,732.12
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 FY23 DAA Base Allocation	\$1,661,117.10	\$1,120,615.02	\$2,781,732.12

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**

Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	3,753.4058	61.2103914900%	x \$34,365,034.20	\$21,034,971.97
9-12	2,378.5691	38.7896085100%	x \$34,365,034.20	+
Tuition Out for High School Student (Type 03)				+
Total	6,131.9749			\$34,365,034.20

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$952,131,059.00	\$952,131,059.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$952,131,059.00	\$952,131,059.00	
	/ 100	/ 100	
	\$9,521,310.59	\$9,521,310.59	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
FY23 Qualifying Levy	\$16,312,861.43	\$16,312,861.43	\$32,625,722.86

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$21,034,971.97	\$13,330,062.23	\$34,365,034.20
Adjusted CY DAA Base Allocation	+ \$1,661,117.10	+ \$1,120,615.02	+
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+
FY23 Equalization Base	\$22,696,089.07	\$14,450,677.25	\$37,146,766.32
FY23 Applied Qualifying Levy	- \$16,312,861.43	- \$14,450,677.25	- \$30,763,538.68
FY23 Equalization Assistance	\$6,383,227.64	\$0.00	\$6,383,227.64

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Data Entry page and Supplement, as applicable, <u>before</u> completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accountability Services Division, or ADE, School Finance.</p> <p>Select the link below for more information.</p> <p>Data Entry page instructions</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2022. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2023 retirement contributions at the rate of 12.03% and for long term disability at a rate of 0.14% for a total contribution rate of 12.17%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.68%.</p>	
	General	<p>A summary of significant changes to this document is included in column E. Filter the column to remove blank cells to see only the areas with significant changes.</p>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7, 8, and 3 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district may choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	<p>All districts must revise the FY 2023 budget to include the 2022 (prior year) and 2023 (current year) 100th-Day ADM from the applicable year's ADM20 report.</p>	Yes
Cover	District Tax Rates	<p>District tax rates for FY 2022 should be the actual tax rates set by the County Board of Supervisors in August 2021. Tax rates for FY 2023 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.</p>	

Page	Reference	Instructions	Revision Instructions
Cover	Average Teacher Salaries	In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district. Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.	Yes
District Contact Info		Fill in the contact information for all positions listed on this tab. If any of the positions don't exist at your district, please fill in the appropriate person to contact related to that topic. Budget Revision Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.	Yes
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2023. This amount should also be included on page 7, line 8(h). Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below. SFPaymentTeam@azed.gov	
1	Line 9	Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.	Yes
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2023 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.	
1	Line 28	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 This provision does not apply to CTEDs established pursuant to A.R.S. §15-392. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. The State Board of Education must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211 Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below. http://www.azed.gov/mowr/	
2	Spec. Ed. by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.	

Page	Reference	Instructions	Revision Instructions
2	Spec. Ed by Type - Lines 4 and 5	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to English Language Learners (ELL). See Supplement instructions for more information on ELL.	
2	FTE Certified Employees	Include all certified personnel filling certified positions at the district.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2023 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
3	General	The Classroom Site Fund (CSF) is a budget-controlled fund that must be used to supplement, rather than supplant, existing monies. Expenditures made from the Classroom Site Fund (010) should be made in accordance with the requirements of A.R.S. §15-977. Districts may establish any CSF subfunds 011-019 to track monies for specific allowable purposes or separately account for carryover balances and other one-time CSF monies. One total budget for all Classroom Site monies must be reported here, in Fund 010.	
3	Line 9	The total amount budgeted on line 9 cannot exceed the CSFBL on line 16. The total amount budgeted in FY 2023 will affect the next year's CSFBL. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on lines 10 through 16. See A.R.S. §15-978 and the calculation below.	
3	Line 11	Budget Revision Line 11 should reflect total actual CSF expenditures as reported on the district's FY 2022 AFR.	Yes
3	Line 13	Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2022 AFR for the CSF.	Yes
3	Line 14	In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2023 allocation for the district is \$708 multiplied by the district's weighted student count (based on fundable students attending within the school district). The FY 2023 CSF actual payments detail reports will be available on ADE's website at the link below beginning in August 2022. https://schoolfinancereports.azed.gov/	
3	Line 15	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line 12. The amount budgeted in Fund 610 in FY 2023 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8.	

Page	Reference	Instructions	Revision Instructions
4	Footnote 5	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the FY 2023 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p> <p>Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
5	Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table.</p> <p>In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.</p>	
5	Adjacent Ways Fund	<p>In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with ADOA's Division of School Facilities and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the Division of School Facilities validates both of the following:</p> <ul style="list-style-type: none"> -The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects. -The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district. 	
6	Federal Projects, Line 16	<p>Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete the Districts Receiving Federal Impact Aid Revenues portion of the Other Information section on the Data Entry tab to calculate the amount available to be spent in the Impact Aid Fund.</p>	
6	Federal Projects, Line 17	<p>Include amounts for Funds 300-399 Other Federal Projects (besides Funds 374—E-Rate and Fund 378—Impact Aid, as they are separately reported on lines 15 and 16, respectively).</p> <p>Districts should also include amounts budgeted for any monies received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act; Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; and the American Rescue Plan (ARP) Act, including, but not limited to, the following assigned fund numbers:</p> <ul style="list-style-type: none"> 326 - ESSER 336 - ESSER II 346 - ESSER III 	

Page	Reference	Instructions	Revision Instructions
6	State Projects, Line 26	In accordance with A.R.S. §15-249.06, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the examination, as identified by the governing board or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of the students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees, or instructional materials.	
6	State Projects, Line 27	In accordance A.R.S. §15-249.08, monies received from the Results-based Funding Fund should be deposited in Fund 457—Results-based Funding. Monies received must not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used at the school that earned the results for teacher salaries, to hire teachers, for school leader salaries, for classroom supplies, and for other strategies to sustain outcomes for students at that school. A portion of the monies received may be used for expanding and replicating that school site as a quality school model.	
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.	
6	Other Funds, Line 4	In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.	
6	Other Funds Line 24	<p>In accordance with A.R.S. §15-249.15, monies received to provide incentive awards for high school graduates who obtain a certification, credential, or license that is accepted by a vocation or industry through a career technical education course or program should be deposited in Fund 597—Arizona Industry Credentials Incentive Fund.</p> <p>Expenditures from Fund 597 should be made for only the following purposes:</p> <ol style="list-style-type: none"> 1. For instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. For developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course. 4. For instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. For career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors. 	
6	Other Funds Line 29	In accordance with A.R.S. §41-5721, before applying to ADOA's Division of School Facilities for funding for an emergency, the district's governing board must issue an emergency declaration or resolution to be eligible for monies from the Emergency Deficiencies Correction Fund. To qualify as an emergency, the situation must fit the criteria in A.R.S. §41-5721(F).	
6	Other Funds Line 30	In accordance with A.R.S. §41-5731, districts must submit a preventive maintenance plan to ADOA's Division of School Facilities to be eligible to receive monies from the Building Renewal Grant Fund.	
6	Other Funds Line 33	Include expenditures for Fund 850—Student Activities on this line, as it is no longer a fiduciary fund.	
6	Other Funds, Line 34	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 32—Other, along with any other funds not included elsewhere in the budget.	

Page	Reference	Instructions	Revision Instructions
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions. Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8). Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.	Yes
7	Line 1	After completing the Data Entry tab, the amount of the district RCL from the BSA55 tab, page 3 will pull to line 1. Budget Revision For budget revision, the Data Entry tab should be revised and the recalculated RCL will pull to line 1. See budget revision instructions for the Data Entry tab.	Yes
7	Lines 2(a)-(c)	Budget Revision Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2023 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 4 of the district's most recent FY 2023 BSA 55-1 report from ADE.	Yes
7	Line 2(b)	After completing the Data Entry tab, the DAA adjustment amount from BSA55 tab, page 4 will pull to this line, if any.	
7	Line 3	Do not include any overrides authorized to use excess Impact Aid cash on these lines. Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. §15-943). Districts may recalculate their RCL based on prior year ADM in a separate copy of this budget file. Do not submit this separate copy of the file to ADE. Alternatively, districts can get weighted student counts from page 2 of ADE's FY 2022 "BSA Equalization Report", BSA 55-1. ADE has also posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below. In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.	
		https://www.azed.gov/sites/default/files/2022/06/MO%20Override%20Estimator%20FY23.xlsm	
7	Line 3(a)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2022 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2023, as Impact Aid monies are accounted for in the Impact Aid Fund.	

Page	Reference	Instructions	Revision Instructions
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G)	
7	Line 3(b)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2022 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2023, as Impact Aid monies are accounted for in the Impact Aid Fund. The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA)	
7	Line 3(c)	See Line 3 Instructions above. A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2023, as Impact Aid monies are accounted for in the Impact Aid Fund.	
7	Lines 3(a)-(c)	Budget Revision If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion 190-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.	Yes
7	Line 4	Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Data Entry tab, Other Information section, lines 17 and 18. For the purposes of Small School Adjustment, districts should use prior year student count (2022 ADM). Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund. Budget Revision If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption in accordance with A.R.S. §15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via the email address below.	Yes
		SFBudgetTeam@azed.gov	
7	Line 5	Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520). Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased. The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 5(d)	More information and instructions for calculating this amount can be found at the link below: http://www.azed.gov/finance/certificates-of-educational-convenience/	
7	Line 6	<p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p> <p>Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2023 ADM15. The work sheets are available on ADE’s website at the link below.</p> <p>http://www.azed.gov/finance/certificates-of-educational-convenience/</p>	Yes
7	Line 7	<p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision If the June 30, 2022, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised budget file, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2022 actual cash balance for the M&O Fund was accurate, accommodation schools may revise this file for other changes.</p> <p>The Actual Budget Balance Carryforward displayed on Calculations tab, Calculation of M&O Budget Balance Carryforward section, line 14.b should agree to the “Allowed Budget Balance Carry Forward” as reported on page 2 of the most recent FY 2022 BUDG75 Report.</p> <p>Record the district’s actual cash balance for the M&O Fund at June 30, 2022, on Data Entry tab, Accommodation District Information section, line 2. Finally, districts should recalculate lines 3 and 4 based on the revised RCL on BSA55 tab, page 3.</p> <p>Districts should compare the recalculated amount on line 15(e) of the Calculations tab to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	Line 8(a)	The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.	
7	Line 8(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision A common school district not within a high school district (Type 03) should report any adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(M) and 15-951(A) and (F), on this line. (See Budget Revision instructions for Data Entry tab, Type 03 District Information section, line 2.)</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2022 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward.</p> <p>Districts should complete Data Entry page, Other Information section, lines 8 through 11. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2022 M&O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Calculation page, Calculation of M&O Fund Budget Balance Carryforward section, line 13.</p> <p>Budget Revision Districts should compare the amount on line 8(c) to the allowable amount on the FY 2022 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(d)	A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2023 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.	
7	Line 8(e)	<p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2023 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2021 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2021, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p>	
7	Line 8(f)	For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district <u>must</u> notify the SBE before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to career technical education districts established pursuant to A.R.S. §15-392.	
7	Line 8(g)	<p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p> <p>Budget Revision Districts should compare the amount on this line to the applicable amounts on the FY 2022 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(h)	Record the amount of any judgments expected to be paid in FY 2022 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4. Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below.	
		SFPaymentTeam@azed.gov	
7	Line 8(i)	<p>Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract.</p> <p>Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that need assistance with the adjustments should contact ADE's budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2023 BUDG25, to determine if the amounts should be revised.	Yes
7	Line 10	For FY 2023, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$75,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by estimating their portion of the increase by multiplying the district's percentage of statewide weighted student count, as reported on its most recent Classroom Site Fund Detail Report, by \$75,000,000. However, actual amounts will vary and ADE will notify districts of the final amounts. District CSF Detail Reports can be accessed at the first link below. Budget Revision Districts should compare actual additional funding received or expected to be received for the fiscal year to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding. Actual Prop 123 payment amounts can be accessed at the second link below.	Yes
		https://schoolfinancereports.azed.gov/	
		https://www.azed.gov/finance/countypappor	Yes
8	Line 2	Budget Revision Line 2, if required, should agree to the most recent FY 2022 BUDG75 Report, page 2, "Add to FY23 Expenditure Budget for (UNR), page 8, line 2" This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	
8	Lines 3	Budget Revision Line 3 should agree to the most recent FY 2022 BUDG75 Report, page 2 "Unrestricted Capital Available for FY22." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	
8	Line 6	Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2022 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2022 UCO budget (budget page 4, line 10).	Yes
8	Line 8	Budget Revision Line 8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2022 AFR for the UCO Fund.	Yes
8	Line 9	The district should forward a copy of the award letter from ADOA's Division of School Facilities stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at the email address below. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
		SFBudgetTeam@azed.gov	
8	Line 10	Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts should contact ADE's School Finance budget team at the email address below before budgeting an amount on this line.	
		SFBudgetTeam@azed.gov	

Page	Reference	Instructions	Revision Instructions
8	Line 10 continued	Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2023 BUDG25, to determine if the amounts should be revised.	Yes
Suppl	ELL General	A.R.S. §15-756.02 requires each school district to implement on a school-by-school basis 1 or more Structured English Immersion (SEI) and Alternative English Instruction (AEI) models adopted or approved by the State Board of Education pursuant to §A.R.S. 15-756.01. A.R.S. §15-756.01 defines incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or an AEI program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.	
Suppl	ELL General Continued	ELL Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04 ELL monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts are required to submit a separate ELL Budget Request Form to ADE to request these monies for FY 2023.	
Suppl	ELL General Continued	In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2023, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved ELL model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	
Suppl	ELL General Continued	Districts may have ELL costs, in funds other than ELL Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved ELL model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 1	Districts should report total PSD-12 average daily membership for fiscal year 2021 from the ADMS45-2 report and for fiscal year 2022 from the ADM30 report, both reports are available on ADE's website. Districts should estimate 2023 current fiscal year ADM.	

Page	Reference	Instructions	Revision Instructions
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2023 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Submission and Publication Instructions issued with the 2023 expenditure budget forms and A.R.S. §15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2022 TNT Base Limit and the 2022 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2022. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2022 but did not provide the required notification of a TNT hearing, the 2022 Excess over TNT Limit amount should not be added here.	
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2022.	

Page	Reference	Instructions	Revision Instructions
Data Entry	General	Districts should enter their CTD number and select the budget version on the Cover page prior to completing the Data Entry page. Formulas included on the Calculations and BSA55 pages will pull the data from the Data Entry and the Cover pages to calculate the amounts required for pages 7 and 8.	
Data Entry	General	Districts should complete the applicable portions of the Data Entry tab before completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.	
Data Entry	Unweighted Student Count Line 1	<p>FY 2021 ADM is used to calculate the district's FY 2023 District Additional Assistance (DAA) growth factor, if any.</p> <p>Obtain the total ADM amount from the most recent ADE report "Basic Calculations for Equalization Assistance," BSA 55-1, page 4 of 5, available on ADE's website.</p>	
Data Entry	Unweighted Student Count Line 2	<p>Prior Year ADM</p> <p>FY 2022 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA).</p> <p>Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from the ADM20 report, available on ADE's website.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 actually taught by the Type 03 district, if any.</p> <p>Budget Revision</p> <p>Districts should update amounts on this line to reflect 2022 100th-day ADM as reported on the ADM20 report.</p>	Yes
Data Entry	Unweighted Student Count Lines 3, 4, and 5	<p>Current Year ADM</p> <p>Current year ADM amounts are used to calculate the group A weighted student count and the weighted student count for the BSL calculation on the BSA55 page.</p> <p>For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2023. There are no ADE reports available to refer to at the time of budget adoption for these counts.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 that will be taught by the Type 03 district, if any.</p> <p>Budget Revision</p> <p>Districts should update amounts on these lines to reflect 2023 100th-day ADM as reported on the ADM20 report, available on ADE's website.</p>	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Student Count by Category Lines 7 through 20	<p>For budget adoption, districts should estimate the FY 2023 student count for these lines.</p> <p>Budget Revision</p> <p>After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports:</p> <p>K-3 Student Counts for both the K-3 & K-3 Reading support level weights: ADM20</p> <p>ELL: ELL20</p> <p>Children with Disabilities: SPED20</p>	Yes
Data Entry	Student Count by Category Line 7	<p>In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight.</p> <p>A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades 1-3 to ADE by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on instructional purposes intended to improve reading proficiency for pupils in Kindergarten programs and grades 1-3 with particular emphasis on pupils in Kindergarten programs and grades 1 and 2.</p> <p>K-3 Reading weight will only be included in the district's BSA 55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, the portion of the district's base support level (BSL) that is generated by the K-3 and K-3 Reading support level weights is calculated and shown on line 1 in the Other Information section of the Calculations tab.</p> <p>Questions concerning the K-3 Reading plan requirement and approval status should be directed to ADE's Move on When Reading section at the link below:</p>	
		http://www.azed.gov/mowr/	
Data Entry	Student Count by Category Line 9	ELL (English Learners)	
Data Entry	Student Count by Category Line 10	HI (Hearing Impairment)	
Data Entry	Student Count by Category Line 11	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)	
Data Entry	Student Count by Category Line 12	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)	
Data Entry	Student Count by Category Line 13	MD - SSI (Multiple Disabilities Severe Sensory Impairment)	
Data Entry	Student Count by Category Line 14	OI - R (Orthopedic Impairment - Resource)	
Data Entry	Student Count by Category Line 15	OI - SC (Orthopedic Impairment - Self Contained)	
Data Entry	Student Count by Category Line 16	P - SD (Preschool - Severe Delay)	

Page	Reference	Instructions	Revision Instructions
Data Entry	Student Count by Category Line 17	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)	
Data Entry	Student Count by Category Line 18	ED - P (Emotional Delay - Private)	
Data Entry	Student Count by Category Line 19	MOID (Moderate Intellectual Disability)	
Data Entry	Student Count by Category Line 20	VI (Visual Impairment)	
Data Entry	Student Count by Category Line 21	G (Educational Programs for Gifted Pupils) For additional information on Educational Programs for Gifted Students, please see the ADE School Finance Hot Topic linked below: https://www.azed.gov/finance/fy-2022-gifted-add-payment	
Data Entry	Student Count by Category Line 23	FRPL (Free or Reduced-Price Lunch) Districts may use ADE's SUPP72 report in AzEDS to estimate FY 2023 eligible student counts. This weight applies to all students in schools with community eligibility.	
Data Entry	Adjustments to BSL/BRCL Line 1	Districts with grades designated as small isolated districts by the Arizona Department of Education (ADE) in accordance with A.R.S. §15-901 should mark the appropriate check box(es) on this line to activate the increase for small isolated districts in the calculation of the Group A support level weight. Districts that have all grade levels designated as small isolated by the ADE should mark both check boxes.	
Data Entry	Adjustments to BSL/BRCL Line 2	In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2023 must receive approval from ADE prior to June 1, 2022. These districts should use the check box on this line to activate the increase for the calculation of the BSL/BRCL and the TSL/TRCL. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. Please contact ADE's School Finance account analyst team at the email address below for specific instructions at the link below. SFAnalystTeam@azed.gov	
Data Entry	Adjustments to BSL/BRCL Line 3	As districts mark the proper check boxes on lines 1 through 3 above, the Adjusted FY 2023 Base Level Amount will automatically update to the proper amount to be used on page 2 of the BSA55 tab.	
Data Entry	Adjustments to BSL/BRCL Line 4	Use the FY 2022 "Teacher Experience Index (TEI)," SDER 96, available on ADE's website at the link below. Districts should print a copy or save an electronic copy for their records. www.ade.az.gov/sder/publicreports.asp	
Data Entry	Adjustments to BSL/BRCL Line 5	A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Enter the non-federal FY 2021 audit expenditures from all funds on line 6. Amount entered should agree to the district's FY 2021 AFR. Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	

Page	Reference	Instructions	Revision Instructions
Data Entry	Adjustments to BSL/BRCL Line 6	Enter the FY 2021 federal audit expenditures from all funds (should agree to FY 2021 AFR). Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	
Data Entry	Transportation Lines 1 & 2	Obtain the amounts from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website. A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.	
Data Entry	Transportation Lines 3 & 4	Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2021 annual expenditures for bus tokens and passes from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website.	
Data Entry	Transportation Line 5	The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website.	
Data Entry	Other Information Line 1	Enter any amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on page 3 of the BSA55 tab. Any amount reported on this line will be pulled to the DAA Adjustment line on page 4 of the BSA55 tab. Amounts entered on lines 1(a) through 1(c) should agree to the DAA Adjustment amounts reported on the district's BSA 55-1, p. 4.	
Data Entry	Other Information Line 1a Continued	If the district enters amounts for capital transportation adjustment on lines 1.a through 1.c these amounts are included in the DAA Adjustment line on the BSA55 tab, page 4. These amounts will cause a discrepancy between the DAA Adjustment shown on the BSA55 tab and the amount reported on the District's actual BSA 55-1 report until the capital transportation amounts are manually loaded into the BSA system by ADE, which usually occurs in March.	Yes
Data Entry	Other Information Line 2	This line should be left blank for budget adoption. Budget Revision If a school provides instructional time in a remote setting beyond the thresholds prescribed in A.R.S. §15-901.08(C)(3)(b)(i) in any school year, ADE will calculate the adjustment amount to include on this line for final budget revisions in accordance with A.R.S. §15-901.08(D), if any.	Yes
Data Entry	Other Information Line 3	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.	
Data Entry	Other Information Line 5	Unified districts (Type 02) with a 9-12 Primary Assessed Valuation that differs from its PSD-8 Primary Assessed Valuation should enter its 9-12 valuation on the AV2 line.	
Data Entry	Other Information Line 8	This line should be left blank for budget adoption. Once the BUDG75 Report is available, districts may recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 10(a) through 10(e) below.	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Other Information Line 9	For budget adoption, M&O actual expenditures should be based upon the FY 2022 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances. Budget Revision Enter actual total M&O Fund expenditures, as reported on the district's FY 2022 AFR.	Yes
Data Entry	Other Information Line 10.f	In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2022 for use in that component in FY 2023. The Performance Pay budget amount is the portion of FY 2022 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2022 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(g).	
Data Entry	Other Information Line 12	Districts receiving Impact Aid revenues only: Include the amount from the most recent FY 2022 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY 2022 encumbrance period and recorded in FY 2023 revenues.	
Data Entry	Other Information Line 14	Districts receiving Impact Aid revenues only: Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference. The TSL/TRCL difference is shown to the right and the amount entered on line 14 should not exceed this amount.	
Data Entry	Other Information Line 15	Districts receiving Impact Aid revenues only: This line could include the amount of the qualifying tax levy calculated on BSA 55-1, page 5 for districts that do not levy taxes.	
Data Entry	Other Information Line 17	Districts operating under a small school adjustment only: This section applies to any district that operated under the provisions of the small school adjustment, in accordance with A.R.S. §15-949(A), and exceeded the allowable student counts in the current year. Districts may hold an override election as provided in A.R.S. §15-481. Select the checkbox to calculate the maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election. The calculated amount will be displayed in the appropriate section of the Calculations tab. For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM. Districts that activate this checkbox must also complete line 18 below.	
Data Entry	Other Information Line 18	Districts operating under a small school adjustment only: Enter the fiscal year that the district exceeded the allowable student counts for the first time as a 4 digit year. For assistance in determining the proper fiscal year to enter on this line districts should contact ADE, School Finance at the email address below. SFBudgetTeam@azed.gov	
Data Entry	Type 03 District Information Line 2	In accordance with A.R.S. §15-951, Type 03 common school districts may increase their Revenue Control Limit (RCL) and District Support Level (DSL) for tuition payable for high school students who attend school in another school district. However, the bond issues (Debt Service) portion of those costs that are included in the RCL and DSL are limited based on the number of students for which the resident district pays tuition; the remaining bond issues portion may be used to increase the General Budget Limit (GBL) on page 7.	

Page	Reference	Instructions	Revision Instructions
Data Entry	Type 03 District Information Line 2 Continued	<p>This section allows common school districts not within a high school district (Type 03) to budget the amount of tuition expenditures that will increase the DSL and RCL and the amount that will increase the GBL, based on the estimated tuition charges provided by the district of attendance. The estimated tuition for the budget year is to be provided by the District of Attendance by May 1 of the current year.</p> <p>Budget Revision</p> <p>The final amounts for all districts must be included on lines 2.f through 2.j. The total tuition adjustment (difference between lines 2.a through 2.e and lines 2.f through 2.j) will pull automatically to the calculation of the DSL and RCL.</p> <p>Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly in lines 2.f through 2.j before May 15. Lines 2.a through 2.e should not be revised. (Note: Tuition bill charges may be reported by fund type. This relates to how the District of Attendance will apply tuition payments received; these are not the funds that the District of Residence must pay tuition from.)</p> <p>Districts should not include amounts for expenditures that are to be made from the Impact Aid Fund.</p>	Yes
Data Entry	Type 03 District Information Line 3	Common school districts no longer within a high school district due to the unification of the high school district that pay tuition that includes existing debt service from the former high school district or that includes the portion of any debt service of the unified school district that pertains to any construction or renovation of high school facilities should use the check box to properly calculate the district's debt service limitation on the Calculations page.	
Data Entry	Accommodation District (Type 01) Information Line 1	<p>Accommodation districts only:</p> <p>Accommodation districts that offer instruction in grades 9-12 should mark the check box to increase the transportation activity support level factor in accordance with A.R.S. §15-945.</p>	
Data Entry	Accommodation District (Type 01) Information Line 2	<p>Accommodation districts only:</p> <p>Only accommodation schools with a student count of more than 125 in grades K-8 or accommodation schools 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.</p> <p>The maximum RCL addition that may be authorized by the County School Superintendent is displayed on Calculations tab, Calculation of M&O Fund Budget Balance Carryforward, line 15.e. The amount entered on page 7, line 7 cannot exceed this amount.</p>	
Calculations	General	<p>This page uses formulas and the information entered on the Cover and the Data Entry page to make the calculations for certain budget items. Cells highlighted in pink contain a link to the related cell on the Data Entry page.</p> <p>As no data is entered on this page, all cells are locked and formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.</p>	
Calculations	Debt Service Per Pupil Tuition	<p>If the district pays tuition to other districts for greater than 1,000 pupils or if the check box is activated on Data Entry page, line 3, the actual debt service cost per pupil is shown. (A.R.S. §§15-824 and 15-448.J)</p> <p>If the district pays tuition to other districts for 750 or fewer pupils, the lesser of the actual debt service cost per pupil or \$750 is shown. If the district pays tuition to other districts for 1,000 or fewer but more than 750 pupils, the lesser of the actual debt service cost per pupil or \$800 is shown. (A.R.S. §15-824)</p>	

Page	Reference	Instructions	Revision Instructions																								
Calculations	Debt Service Tuition Limit	<p>If the district pays tuition to other districts for greater than 1,000 pupils or if the check box is activated on Data Entry page, line 3, the actual debt service cost per pupil is shown. (A.R.S. §§15-951.F and 15-448.J)</p> <p>If the district pays tuition to other districts for 750 or fewer pupils, \$150 is shown. If the district pays tuition to other districts for 1,000 or fewer but more than 750 pupils, \$200 is shown. (A.R.S. §15-951.F)</p>																									
BSA55	General	Amounts entered on the Data Entry page will automatically populate the appropriate fields on the BSA55 page. Districts should compare and, when necessary, revise budgeted amounts to agree to the district's BSA 55-1 report, after it is issued by ADE.	Yes																								
BSA55	Page 2, Audit Service Expense	The amount shown for audit expense may not agree to the District's actual BSA 55-1 report from ADE until the amount is manually entered by ADE later in the fiscal year.																									
BSA55	Page 3, Activity Trip Level Factors	<p>In accordance with A.R.S. §15-945(B), the support level for academic education, career and technical education, vocational education, and athletic trips is computed by multiplying the To and From School Support Level by the appropriate factor from the table below.</p> <table border="0" data-bbox="443 730 1175 919"> <thead> <tr> <th data-bbox="443 730 711 762"></th> <th colspan="2" data-bbox="711 730 1175 762">Route miles per eligible student</th> </tr> <tr> <th data-bbox="443 762 711 783"><u>District type</u></th> <th data-bbox="711 762 889 783"><u>1.0 or less</u></th> <th data-bbox="889 762 1175 783"><u>More than 1.0</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="443 783 711 804">Type 01 w/o HS instruction</td> <td data-bbox="711 783 889 804">0.10</td> <td data-bbox="889 783 1175 804">0.12</td> </tr> <tr> <td data-bbox="443 804 711 825">Type 01 w/ HS instruction</td> <td data-bbox="711 804 889 825">0.15</td> <td data-bbox="889 804 1175 825">0.18</td> </tr> <tr> <td data-bbox="443 825 711 846">Type 02</td> <td data-bbox="711 825 889 846">0.15</td> <td data-bbox="889 825 1175 846">0.18</td> </tr> <tr> <td data-bbox="443 846 711 867">Type 03</td> <td data-bbox="711 846 889 867">0.15</td> <td data-bbox="889 846 1175 867">0.18</td> </tr> <tr> <td data-bbox="443 867 711 888">Type 04</td> <td data-bbox="711 867 889 888">0.10</td> <td data-bbox="889 867 1175 888">0.12</td> </tr> <tr> <td data-bbox="443 888 711 909">Type 05</td> <td data-bbox="711 888 889 909">0.25</td> <td data-bbox="889 888 1175 909">0.30</td> </tr> </tbody> </table>		Route miles per eligible student		<u>District type</u>	<u>1.0 or less</u>	<u>More than 1.0</u>	Type 01 w/o HS instruction	0.10	0.12	Type 01 w/ HS instruction	0.15	0.18	Type 02	0.15	0.18	Type 03	0.15	0.18	Type 04	0.10	0.12	Type 05	0.25	0.30	
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