



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

Adopted
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was
Proposed June 7, 2022
Adopted July 5, 2022
Revised
Date

SIGNED SIGNED

The FY 2023 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by July 6, 2022
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Kevin Davis Kevin Davis
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Kevin Davis
Telephone: (520) 384-8600 Email: kevin.davis@wusd13.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$12,250,000) and Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

Please ensure District Contacts Tab is complete

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 (\$16,330,610).

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2023 (\$52,991), Average salary of all teachers employed in FY 2022 (\$50,468), Increase in average teacher salary (\$2,523), Percentage increase (5%).

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Kevin	Davis	kevin.davis@wusd13.org	520-384-8600	
Executive Assistant to Superintendent						
Chief Financial Officer						
Business Manager 1	Mr.	Kevin	Davis	kevin.davis@wusd13.org	520-384-8600	
Business Manager 2	Mrs.	Natalie	Judd	natalie.judd@wusd13.org	520-384-8600	
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Shannon	Martinez	shannon.martinez@wusd13.org	520-384-8600	
SPED Data Reporting Coordinator	Mrs.	Raydia	Martin	raydia.martinez@wusd13.org	520-384-8600	
AzEDS/ADM Data Coordinator	Mrs.	Darci	McInnes	darci.mcinnes@wusd13.org	520-384-8600	
Transportation Data Reporting Coordinator	Mrs.	Angie	Cullum	angela.cullum@wusd13.org	520-384-8600	
CTE Coordinator	Mrs.	Amy	Sanborn	amy.sanborn@wusd13.org	520-384-8600	
Poverty Coordinator	Ms.	Ana	Gonzales	ana.gonzales@wusd13.org	520-384-8600	
Assessments Coordinator	Mrs.	Sheryl	Patterson	sheryl.patterson@wusd13.org	520-384-8600	
Curriculum Coordinator	Mrs.	Cindy	Richards	cynthia.richards@wusd13.org	520-384-8600	
Information Technology (IT) Director	Mr.	Darren	Reno	dreno@wusd13.org	520-384-8600	
Bookstore Manager						
Governing Board Member	Mr.	Mark	Hopkins	mark.hopkins@wusd13.org	520-384-8600	
Governing Board Member	Mr.	Gary	Clement	gary.clement@wusd13.org	520-384-8600	
Governing Board Member	Mrs.	Cindy	Chaffey	cynthia.chaffey@wusd13.org	520-384-8600	
Governing Board Member	Ms.	Rachel	Garza	rachel.garza@wusd13.org	520-384-8600	
Governing Board Member	Mr.	Bill	Ryan	bill.ryan@wusd13.org	520-384-8600	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

Quick Books

District's website home page address

www.wusd13.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.	50.50	51.00	3,767,223	1,372,683	60,000	60,000	2,500	5,087,398	5,262,406	3.4%
2000 Support Services											
2100 Students	2.	6.00	6.00	175,000	57,750	35,000	5,000		272,750	272,750	0.0%
2200 Instructional Staff	3.	1.00	1.00	30,000	8,250	30,000	11,000	350	74,600	79,600	6.7%
2300 General Administration	4.	0.50	0.50	100,000	30,000	102,000	500	500	223,000	233,000	4.5%
2400 School Administration	5.	8.00	8.00	350,000	115,500	10,000	2,000	2,500	480,000	480,000	0.0%
2500 Central Services	6.	8.00	8.00	375,000	124,000	135,000	13,000	1,100	648,100	648,100	0.0%
2600 Operation & Maintenance of Plant	7.	11.00	11.00	425,000	135,000	300,000	400,000		1,160,000	1,260,000	8.6%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00	1.00	20,000	6,600		15,000		41,600	41,600	0.0%
610 School-Sponsored Cocurricular Activities	10.	1.50	1.00	65,000	21,000				86,000	86,000	0.0%
620 School-Sponsored Athletics	11.	0.50	0.50	150,000	49,500	12,000	45,000		256,500	256,500	0.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	88.00	88.00	5,457,223	1,920,283	684,000	551,500	6,950	8,329,948	8,619,956	3.5%
200 and 300 Special Education											
1000 Instruction	15.	15.00	15.00	447,876	145,315	60,000	4,000		617,809	657,191	6.4%
2000 Support Services											
2100 Students	16.	3.00	3.00	210,000	70,000	39,000	500		319,500	319,500	0.0%
2200 Instructional Staff	17.	1.00	1.00	69,000	22,000	500	2,000		93,500	93,500	0.0%
2300 General Administration	18.	0.00							0	0	0.0%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				4,000			4,000	4,000	0.0%
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	19.00	19.00	726,876	237,315	103,500	6,500	0	1,034,809	1,074,191	3.8%
400 Pupil Transportation	25.	5.00	6.00	190,000	62,000	1,200	200,000	1,000	464,700	454,200	-2.3%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	1.00	1.00	31,125	13,330				43,592	44,455	2.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	113.00	114.00	6,405,224	2,232,928	788,700	758,000	7,950	9,873,049	10,192,802	3.2%

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	758,386	797,768	1.
2. Gifted Education	2,000	2,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	75,000	75,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	199,423	199,423	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	1,034,809	1,074,191	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
 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	72.00	73.00
Number of FTE - Certified Purchased Services Personnel		3.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>27000</u>
All Funds - Federal	<i>6330</i>	<u>2,500</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) \$ 41,600
 (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.	1,717,407	485,000					2,156,741	2,202,407	2.1%
2100 Support Services - Students	2.	100,000	25,000					96,400	125,000	29.7%
2200 Support Services - Instructional Staff	3.	75,000	15,000					36,150	90,000	149.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	1,892,407	525,000	0	0	0	0	2,289,291	2,417,407	5.6%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	2,289,291
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	950000
Unexpended Budget Balance (line 10 minus 11)	12.	1,339,291
Interest Earned in the Classroom Site Fund in FY 2022	13.	2000
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	1076116
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	0
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	2417407

(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%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	50,000	5,000	50,000				78,000	105,000	34.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			25,000				25,000	25,000	0.0%
2300, 2400, 2500, 2900 Administration	4.			27,000				27,000	27,000	0.0%
2600 Operation & Maintenance of Plant	5.			25,000				56,914	25,000	-56.1%
2700 Student Transportation	6.			200,000				100,000	200,000	100.0%
3000 Operation of Noninstructional Services (5)	7.			3,000				3,000	3,000	0.0%
4000 Facilities Acquisition and Construction	8.			82,808				50,000	82,808	65.6%
5000 Debt Service	9.				100,000	20,000		217,500	120,000	-44.8%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	50,000	5,000	412,808	100,000	20,000	0	557,414	587,808	5.5%

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)]

\$ 3,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>2,000</u>
6642 Textbooks	<u>50,000</u>
6643 Instructional Aids	<u>25,000</u>
673X Furniture and Equipment	<u>50,000</u>
673X Vehicles	<u>200,000</u>
673X Tech Hardware & Software	<u>50,000</u>

(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 \$ 100,000, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 20,000, 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.	557,414	587,808	0		1,000,000		269,000	430,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		1,000,000		0		4.
6710 Land and Improvements	5.	0		0		0		269,000	430,000	5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	50,000	50,000	0		0		0		7.
673X Vehicles	8.	100,000	200,000	0		0		0		8.
673X Technology Hardware & Software	9.	50,000	50,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	200,000	300,000	0	0	1,000,000	0	269,000	430,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				269,000	430,000	13.
New Construction	14.	0		0		1,000,000		0		14.
Other	15.	200,000		0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	200,000	Check line 12	0	0	1,000,000	0	269,000	430,000	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 \$ 225,000

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

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
0.00		700,000	700,000
0.00		75,000	75,000
0.00		50,000	50,000
0.00		0	
0.00		75,000	75,000
0.00		0	
0.00		0	
0.00		300,000	300,000
0.00		0	
0.00		0	
0.00		0	
0.00		50,000	50,000
0.00		0	
0.00		200,000	200,000
0.00		100,000	100,000
0.00		0	
0.00		4,000,000	4,000,000
0.00	0.00	5,550,000	5,550,000
0.00		50,000	50,000
0.00		50,000	50,000
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		400,000	400,000
0.00		25,000	25,000
0.00		25,000	25,000
0.00	0.00	550,000	550,000
0.00	0.00	6,100,000	6,100,000

Prior FY	Budget FY
0	30,000
35,000	35,000
30,000	35,000
30,000	35,000
95,000	135,000

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
50,000	50,000
550,000	550,000
50,000	50,000
0	0
100,000	100,000
80,000	80,000
50,000	50,000
20,000	20,000
2,000	2,000
0	0
300,000	300,000
2,000	2,000
200,000	200,000
100,000	100,000
0	
0	
0	
350,000	350,000
0	
0	
0	
0	
0	
400,000	400,000
1,000,000	1,000,000
0	
0	
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)	\$ 7,947,048	\$ 7,947,048		\$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 587,808			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0			
(c) Total DAA (line 2.a plus 2.b)	\$ 587,808			587,808
*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		794,705		
(b) Unrestricted Capital Outlay				
(c) Special Program				
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)				
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)				
(a) Individuals and Other Private Sources		3,000		
(b) Other Arizona Districts				
(c) Out-of-State Districts and Other Governments				
State				
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8. Budget Increase for:				
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)				
* (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)		1,373,049		
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)				
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0		
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a) Prior Year Over Expenditures/Resolutions:				
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund				
(c) Increase for Energy and Water Savings Fund Transfer to M&O				
(d) Noncompliance Adjustment				
(e) ADM/Transportation Audit Adjustment				
(f) Other:				
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		75,000		
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)		\$ 10,192,802		
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)				\$ 587,808

* 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)	\$ 557,414
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 557,414
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 557,414
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 557,414
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 557,414
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 0
8. Interest Earned in Fund 610 in FY 2022	\$ 0
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 587,808
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 587,808

(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 ADOPTED EXPENDITURE BUDGET

CTD NUMBER 020213000
VERSION Adopted

I certify that the Budget of Willcox Unified School District, Cochise County for fiscal year 2023 was officially adopted by the Governing Board on, July 5, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting Kevin Davis at the District Office, telephone 520-384-8600 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	52,991
Attending	962.9590	1,001.8837	1,025.0000	2. Average salary of all teachers employed in FY 2022 (prior year)	50,468
				3. Increase in average teacher salary from the prior year	2,523
				4. Percentage increase	5%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		4.1011	3.8562		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.9319	2.1091		
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures		Budget Limit	
Maintenance & Operation Fund		10,192,802		10,192,802	
Classroom Site Fund		2,417,407		2,417,407	
Unrestricted Capital Outlay Fund		587,808		587,808	

	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	4,974,898	5,139,906	112,500	122,500	5,087,398	5,262,406	3.4%
2000 Support Services							
2100 Students	232,750	232,750	40,000	40,000	272,750	272,750	0.0%
2200 Instructional Staff	33,250	38,250	41,350	41,350	74,600	79,600	6.7%
2300, 2400, 2500 Administration	1,084,500	1,094,500	266,600	266,600	1,351,100	1,361,100	0.7%
2600 Oper./Maint. of Plant	560,000	560,000	600,000	700,000	1,160,000	1,260,000	8.6%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	26,600	26,600	15,000	15,000	41,600	41,600	0.0%
610 School-Sponsored Cocurric. Activities	86,000	86,000	0	0	86,000	86,000	0.0%
620 School-Sponsored Athletics	199,500	199,500	57,000	57,000	256,500	256,500	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	7,197,498	7,377,506	1,132,450	1,242,450	8,329,948	8,619,956	3.5%
200 and 300 Special Education							
1000 Instruction	553,809	593,191	64,000	64,000	617,809	657,191	6.4%
2000 Support Services							
2100 Students	280,000	280,000	39,500	39,500	319,500	319,500	0.0%
2200 Instructional Staff	91,000	91,000	2,500	2,500	93,500	93,500	0.0%
2300, 2400, 2500 Administration	0	0	4,000	4,000	4,000	4,000	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	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	924,809	964,191	110,000	110,000	1,034,809	1,074,191	3.8%
400 Pupil Transportation	252,000	252,000	212,700	202,200	464,700	454,200	-2.3%
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	43,592	44,455	0	0	43,592	44,455	2.0%
TOTAL EXPENDITURES	8,417,899	8,638,152	1,455,150	1,554,650	9,873,049	10,192,802	3.2%

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

CTD NUMBER 020213000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	9,873,049	10,192,802	319,753	3.2%
Instructional Improvement	95,000	135,000	40,000	42.1%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	2,289,291	2,417,407	128,116	5.6%
Federal Projects	5,550,000	5,550,000	0	0.0%
State Projects	550,000	550,000	0	0.0%
Unrestricted Capital Outlay	557,414	587,808	30,394	5.5%
New School Facilities	1,000,000	0	(1,000,000)	-100.0%
Adjacent Ways	269,000	430,000	161,000	59.9%
Debt Service	1,000,000	1,000,000	0	0.0%
School Plant Fund	50,000	50,000	0	0.0%
Auxiliary Operations	100,000	100,000	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	550,000	550,000	0	0.0%
Other	1,764,000	1,764,000	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	758,386	797,768
Gifted Education	2,000	2,000
Remedial Education	0	0
ELL Incremental Costs	75,000	75,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	199,423	199,423
TOTAL	1,034,809	1,074,191

PROPOSED STAFFING SUMMARY					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, Principals, Other Administrators		6	6	1 to	170.8
Teachers	3	65	68	1 to	15.1
Other			0	1 to	
Subtotal	3	71	74	1 to	13.9
Classified --					
Managers, Supervisors, Directors		3	3	1 to	341.7
Teachers Aides		18	18	1 to	56.9
Other		19	19	1 to	53.9
Subtotal	0	40	40	1 to	25.6
TOTAL	3	111	114	1 to	9.0
Special Education --					
Teacher		6	6	1 to	20.0
Staff		13	13	1 to	9.0

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>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ <u>0</u>	<u>0.0000</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>225,000</u>	<u>0.0028</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>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>225,000</u>
B.1.	Current Assessed Value	\$ <u>81,621,361</u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u>0.0000 (2)</u>
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>225,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ <u>27.5663 (2)</u>

(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				962.9590
2. FY 2022 100th-Day ADM	5.1350	631.7735	364.9752	1,001.8837
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2023 Estimated Non-AOI Student Count	5.0000	640.0000	380.0000	1,025.0000
4. FY 2023 Estimated AOI Full-Time Student Count				0.0000
5. FY 2023 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2023 Estimated Student Count	5.0000	640.0000	380.0000	1,025.0000

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	245.0000		
8. K-3	245.0000		
9. ELL	115.0000		
10. HI			
11. MD-R, A-R, and SID-R	20.0000		
12. MD-SC, A-SC, and SID-SC	1.0000		
13. MD-SSI			
14. OI-R			
15. OI-SC			
16. P-SD	0.5000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	91.0000		*School aged students only
18. ED-P			
19. MOID	3.0000		
20. VI	0.5000		
21. G			
22. Total Add-on Count (lines 7 through 21)	1,491.0000	0.0000	0.0000
23. FRPL	770.0000		

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)	\$27,000.00
6. FY 2021 actual federal audit expenditures from all funds	\$2,500.00
7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$29,500.00

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

1. FY 2022 Approved Daily Route Miles	892.28
2. Number of Eligible Students Transported in FY 2022	205.00
3. FY 2022 Annual Expenditure for Bus Tokens	
4. FY 2022 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	

OTHER INFORMATION

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

ASSESSED PROPERTY VALUATIONS

4. 2022 Primary Net Assessed Valuation (AV)	\$81,621,361
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	
7. 2022 Government Property Lease Excise Tax Assessed Valuation	

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

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$8,500,000.00
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

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

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

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

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

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

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

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

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

TYPE 03 DISTRICT INFORMATION

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-951.C)	
----	---	--

2. Tuition Out for High School Students (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951):

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

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

a.				
b.				
c.				
d.				
e.				

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

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

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

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

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

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

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100,000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	0.0000	380.0000
Difference	=	0.0000	0.0000	120.0000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0000	0.0480
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	1.4460
Student Count 500,000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600,000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

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

K-3	\$ 70,196.47
K-3 Reading	\$ 46,797.65
- 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	=	364.9752
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0540
f. Support Level Weight	+	1.3980
g. Adjusted Support Level Weight	=	1.4520
h. Support Level Amount	x	433.78
i. DAA per Student Count	=	656.29
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)	\$ 9,873,049.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 9,873,049.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 9,873,049.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 9,873,049.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 9,873,049.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 8,500,000.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,373,049.00

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.)			\$ 1,373,049.00
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)			\$ 1,373,049.00
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

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

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

= 0.000

4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

0.000

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

5. Tuition received in base year

0.00

6. Tuition received in fiscal year after base year

- 0.00

7. Tuition loss (If result is less than zero, zero is entered)

= 0.00

8. BSL Adjustment for the first year after the base year

first year factor x 0.75 = 0.00

9. BSL Adjustment for the second year after the base year

second year factor x 0.50 = 0.00

10. BSL Adjustment for the third year after the base year

third year factor x 0.25 = 0.00

11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)

0.00

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

12. A district which loses at least 500 students may increase the BSL:

a. By \$650,000 for the first year of the loss.

\$ 0.00

b. By \$600,000 for the second year following the loss.

\$ 0.00

c. By \$500,000 for the third year following the loss.

\$ 0.00

d. By \$300,000 for the fourth year following the loss.

\$ 0.00

e. By \$100,000 for the fifth year following the loss.

\$ 0.00

13. A union high school district may increase the BSL:

a. By \$100,000 if it loses at least 50 students in the first year.

\$ 0.00

b. By \$200,000 if it loses an additional 50 students in the second year.

\$ 0.00

c. By \$325,000 if it loses an additional 50 students in the third year.

\$ 0.00

d. By \$200,000 in the fourth year if it was eligible for the third year loss.

\$ 0.00

e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

\$ 0.00

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

1. Dropout Prevention Program (from page 1, line 27)

\$ 0.00

2. 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)

\$ 225,000.00

7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election)

\$ 0.00