



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed June 14, 2022

Adopted

Revised

Date

Handwritten signatures of board members

SIGNED

SIGNED

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

06/15/2022

Type the Date as MM/DD/YYYY

Please enter upload by date

Handwritten signature of Mary Kamerzell

Superintendent Signature

Mary Kamerzell

Superintendent Name (Typed Name)

Handwritten signature of Lisa Taetle

Business Manager Signature

Lisa Taetle

Business Manager Name (Typed Name)

District Contact Employee:

Lisa Taetle

Telephone:

(520) 209-7521

Email:

ltaetle@cfsd16.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Revenue Source, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022 (\$55,000,000), Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal), and TOTAL (\$27,362,000).

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

Table with 3 columns: Tax Rate Category, 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), and Total Secondary Tax Rate.

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

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

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

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

Comments on average salary calculation (Optional):

Empty box for comments on average salary calculation.

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AZEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Mary	Kamerzell	mkam@cfsd16.org	520-209-7537	
Ms.	Suzanne	Gould	sgould@cfsd16.org	520-209-7537	
Ms.	Lisa	Taetle	htaetle@cfsd16.org	520-209-7521	
Ms.	Lisa	Taetle	htaetle@cfsd16.org	520-209-7521	
Mr.	Austin	Nost	enost@cfsd16.org	520-209-7534	
Dr.	Erin	Matyjasik	ematyjasik@cfsd16.org	520-209-8082	
Mr.	Jim	Stephenson	jstephenson@cfsd16.org	520-209-7516	
Ms.	Vicki	Heald	vheald@cfsd16.org	520-209-7527	
Ms.	Cari	Burson	cburson@cfsd16.org	520-209-8351	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Mr.	Jim	Stephenson	jstephenson@cfsd16.org	520-209-7516	
Ms.	Eileen	Jackson	ejackson@cfsd16.org	520-209-7537	
Ms.	Amy	Bhola	abhola@cfsd16.org	520-209-7537	
Ms.	Carole	Siegler	csiegler@cfsd16.org	520-209-7537	
Ms.	Amy	Krauss	akrauss@cfsd16.org	520-209-7537	
Mr.	Doug	Hadley	dhadley@cfsd16.org	520-209-7537	

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

SELECT from Dropdown

Edupoint (Synergy)

Munis

In Touch

www.cfsd16.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.	244.00	244.00	12,843,335	3,000,000	575,000	116,000	1,500	16,945,323	16,535,835	-2.4%
2000 Support Services											
2100 Students	2.	22.00	22.00	1,325,000	385,000	17,000	14,500	2,000	1,600,957	1,743,500	8.9%
2200 Instructional Staff	3.	29.25	29.25	1,416,000	428,000	115,000	12,000	2,000	1,846,000	1,973,000	6.9%
2300 General Administration	4.	4.00	4.00	539,000	136,000	150,000	3,300	14,000	790,300	842,300	6.6%
2400 School Administration	5.	37.00	37.00	1,879,000	548,000	900	7,000	4,600	2,291,548	2,439,500	6.5%
2500 Central Services	6.	19.00	19.50	1,275,000	360,000	460,000	16,000	43,000	2,004,000	2,154,000	7.5%
2600 Operation & Maintenance of Plant	7.	29.00	30.00	890,000	322,000	2,509,000	1,100,000	500	4,981,220	4,821,500	-3.2%
2900 Other	8.	0.00	0.00						0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00			0	0	0	26,489	0	-100.0%
610 School-Sponsored Co-curricular Activities	10.	0.00	0.00						0	0	0.0%
620 School-Sponsored Athletics	11.	0.00	0.00	104,000	16,000	38,000	16,000	13,000	183,125	187,000	2.1%
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	384.25	385.75	20,271,335	5,195,000	3,864,900	1,284,800	80,600	30,668,962	30,696,635	0.1%
200 and 300 Special Education											
1000 Instruction	15.	54.00	54.00	2,322,000	675,000	335,000	6,000	1,000	3,087,000	3,339,000	8.2%
2000 Support Services											
2100 Students	16.	8.50	8.50	445,000	140,000	7,500	0	0	554,600	592,500	6.8%
2200 Instructional Staff	17.	2.50	2.50	140,000	50,000	12,000	2,100	100	188,295	204,200	8.4%
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00	0.00	0	0	1,200	0	0	1,200	1,200	0.0%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	200	300	0	301	500	66.1%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	65.00	65.00	2,907,000	865,000	355,900	8,400	1,100	3,831,396	4,137,400	8.0%
400 Pupil Transportation	25.	2.00	2.00	107,925	33,348	1,565,144	405,450	0	1,833,468	2,111,867	15.2%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	3.90	1.50	77,469	23,153	2,700	300	0	277,510	103,622	-62.7%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	455.15	454.25	23,363,729	6,116,501	5,788,644	1,698,950	81,700	36,611,336	37,049,524	1.2%

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	3,226,396	3,507,400	1.
2. Gifted Education	120,000	180,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	185,000	150,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	300,000	300,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,831,396	4,137,400	9.
10. IEP required pupil transportation costs coded within Program 400	73,000	76,000	10.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	37500
All Funds - Federal	6330	

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) \$ -
 (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))

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 7

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	328.00	340.00
Number of FTE - Certified Purchased Services Personnel		3.00

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	4,554,454	940,404	0	0	0	0	5,150,919	5,464,838	6.1%
2100 Support Services - Students	2	297,724	61,882	0	0	0	0	249,116	359,606	44.4%
2200 Support Services - Instructional Staff	3	0	0	0	0	0	0	0	0	0.0%
2300 Support Services - General Administration	4	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	5	0	0	0	0	0	0	0	0	0.0%
3300 Community Services Operations	6	0	0	0	0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	7	0	0	0	0	0	0	0	0	0.0%
5000 Debt Service	8	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 1-8)	9	4,852,178	1,002,286	0	0	0	0	5,400,035	5,824,444	7.9%

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.	5,400,035
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3971000
Unexpended Budget Balance (line 10 minus 11)	12.	1,429,035
Interest Earned in the Classroom Site Fund in FY 2022	13.	3800
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	4391609
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.	5824444

- (1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals	Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY	Budget FY	
								2022	2023	
Unrestricted Capital Outlay Override (1)	1.	0	1,773,944	2,430,348	0	0	0	5,099,131	4,204,292	-17.5%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	2,773,944	5,317,694			0	6,766,021	8,091,638	19.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	125,000	55,000			0	161,525	180,000	11.4%
2300, 2400, 2500, 2900 Administration	4.	2,391		45,000		0	0	51,029	47,391	-7.1%
2600 Operation & Maintenance of Plant	5.	0		80,000			0	84,040	80,000	-4.8%
2700 Student Transportation	6.	0		55,000			0	69,138	55,000	-20.4%
3000 Operation of Noninstructional Services (5)	7.	0		29,250			0	1,508	29,250	1839.7%
4000 Facilities Acquisition and Construction	8.	0		0			285,000	430,805	285,000	-33.8%
5000 Debt Service	9.				168,743	7,370		821,277	176,113	-78.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	2,391	2,898,944	5,581,944	168,743	7,370	285,000	8,385,343	8,944,392	6.7%

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)] \$ 29,250

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 200,000
6642 Textbooks	600,000
6643 Instructional Aids	450,000
673X Furniture and Equipment	1,500,000
673X Vehicles	0
673X Tech Hardware & Software	500,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15.711 \$ -

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 9,869, and principal on bonds of \$ 2,855,000 .

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 1,288, and interest on bonds of \$ 1,093,566 .

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.	8,385,343	8,944,392	994,279	0	0	0	0	0
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0	0	59,614	0	0	0	0	0
6200 Employee Benefits	3.	0	0	12,534	0	0	0	0	0
6450 Construction Services	4.	430,805	285,000	922,131	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,500,000	1,500,000	0	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology Hardware & Software	9.	500,000	500,000	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	10.	813,907	168,743	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	7,370	7,370	0	0	0	0	0	0
Total (lines 2-11)	12.	3,252,082	2,461,113	994,279	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	0	922,131	0	0	0	0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	3,252,082	2,461,113	72,148	0	0	0	0	0
Total (lines 13-15, must equal line 12)	16.	3,252,082	2,461,113	994,279	0	0	0	0	0

(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 \$ -

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

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 30,319,292	\$ 30,308,592	\$ 10,700
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,430,690		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,430,690	1,097,341	1,333,349
*3. FY 2023 Revenue Authorization (A.R.S. §§15-701 and 15-702 or 15-747) 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		4,108,422	
(b) Unrestricted Capital Outlay			2,000,000
(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			
(b) Other Arizona Districts		30,000	
(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)		1,156,419	
(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)		348,750	
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)		\$ 37,049,524	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ 3,344,049

* 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>8,385,343</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>8,385,343</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$	<u>8,385,343</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	<u>8,385,343</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>2,818,000</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	<u>5,567,343</u>
8. Interest Eamed in Fund 610 in FY 2022	\$	<u>33,000</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> </u>
(b) ADM/Transportation Audit Adjustment	\$	<u> </u>
(c) Other: _____	\$	<u> </u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	<u>3,344,049</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	<u><u>8,944,392</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	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures			6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.80	48,374	10,055					49,806	58,429	17.3%
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.	0.80	48,374	10,055	0	0		0	49,806	58,429	17.3%
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	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100216000
VERSION Proposed

I certify that the Budget of Catalina Foothills Unified School District, Pima County for fiscal year 2023 was officially proposed by the Governing Board on, June 14, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting Lisa Taetle at the District Office, telephone (520) 209-7521 during normal business hours.

Cynthia Saylor
President of the Governing Board

1. Average Daily Membership:			4. Average Teacher Salaries (A.R.S. §15-903.E)	
	Prior Year	Budget Year	1. Average salary of all teachers employed in FY 2023 (budget year)	58,593
	2022 ADM	2023 ADM	2. Average salary of all teachers employed in FY 2022 (prior year)	56,038
Attending	4,941.6640	4,941.0000	3. Increase in average teacher salary from the prior year	2,555
			4. Percentage increase	5%
2. Tax Rates:			Comments on average salary calculation (Optional):	
	Prior FY	Est. Budget FY		
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)	3.6473	3.4775		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)	1.5507	1.5627		
3. Budgeted Expenditures and Budget Limits				
	Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund	37,049,524	37,049,524		
Classroom Site Fund	5,824,444	5,824,444		
Unrestricted Capital Outlay Fund	8,944,392	8,944,392		

	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	16,298,733	15,843,335	646,590	692,500	16,945,323	16,535,835	-2.4%
2000 Support Services							
2100 Students	1,570,000	1,710,000	30,957	33,500	1,600,957	1,743,500	8.9%
2200 Instructional Staff	1,688,000	1,844,000	158,000	129,000	1,846,000	1,973,000	6.9%
2300, 2400, 2500 Administration	4,391,000	4,737,000	694,848	698,800	5,085,848	5,435,800	6.9%
2600 Oper./Maint. of Plant	1,100,000	1,212,000	3,881,220	3,609,500	4,981,220	4,821,500	-3.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	26,489	0	26,489	0	-100.0%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	120,000	120,000	63,125	67,000	183,125	187,000	2.1%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	25,167,733	25,466,335	5,501,229	5,230,300	30,668,962	30,696,635	0.1%
200 and 300 Special Education							
1000 Instruction	2,762,000	2,997,000	325,000	342,000	3,087,000	3,339,000	8.2%
2000 Support Services							
2100 Students	553,000	585,000	1,600	7,500	554,600	592,500	6.8%
2200 Instructional Staff	178,000	190,000	10,295	14,200	188,295	204,200	8.4%
2300, 2400, 2500 Administration	0	0	1,200	1,200	1,200	1,200	0.0%
2600 Oper./Maint. of Plant	0	0	301	500	301	500	66.1%
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	3,493,000	3,772,000	338,396	365,400	3,831,396	4,137,400	8.0%
400 Pupil Transportation	136,508	141,273	1,696,960	1,970,594	1,833,468	2,111,867	15.2%
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	264,321	100,622	13,189	3,000	277,510	103,622	-62.7%
TOTAL EXPENDITURES	29,061,562	29,480,230	7,549,774	7,569,294	36,611,336	37,049,524	1.2%

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

CTD NUMBER 100216000

VERSION Proposed

TOTAL EXPENDITURES BY FUND

Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	36,611,336	37,049,524	438,188	1.2%
Instructional Improvement	216,728	180,824	(35,904)	-16.6%
English Language Learner	49,806	58,429	8,623	17.3%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,400,035	5,824,444	424,409	7.9%
Federal Projects	4,479,437	5,943,565	1,464,128	32.7%
State Projects	1,816,400	1,547,536	(268,864)	-14.8%
Unrestricted Capital Outlay	8,385,343	8,944,392	559,049	6.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	4,394,680	3,948,566	(446,114)	-10.2%
School Plant Fund	730,000	200,000	(530,000)	-72.6%
Auxiliary Operations	600,000	675,000	75,000	12.5%
Bond Building	994,279	0	(994,279)	-100.0%
Food Service	1,800,000	1,400,000	(400,000)	-22.2%
Other	4,375,511	4,664,485	288,974	6.6%

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	3,226,396	3,507,400
Gifted Education	120,000	180,000
Remedial Education	0	0
ELL Incremental Costs	185,000	150,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	300,000	300,000
TOTAL	3,831,396	4,137,400

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	21	21	1 to 235.3
Teachers	3	277	280	1 to 17.6
Other	0	42	42	1 to 117.6
Subtotal	3	340	343	1 to 14.4
Classified --				
Managers, Supervisors, Directors	0	9	9	1 to 549.0
Teachers Aides	0	85	85	1 to 58.1
Other	0	93	93	1 to 53.1
Subtotal	0	187	187	1 to 26.4
TOTAL	3	527	530	1 to 9.3
Special Education --				
Teacher	0	24	24	1 to 20.0
Staff	0	67	67	1 to 7.0

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>0</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>0</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 2022 BUDGET AMOUNTS (FOR FY 2023 PRELIMINARY BUDGETS)	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2021, Ch. 404, §27)	\$ 4,390.65
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2021, Ch. 404, §33)	
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.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2021 100th-Day ADM				4,872,9080
2. FY 2022 100th-Day ADM	10.6350	3,104.9416	1,824.1659	4,939.7425
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2023 Estimated Non-AOI Student Count	10.0000	3,158.0000	1,799.0000	4,967.0000
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	10.0000	3,158.0000	1,799.0000	4,967.0000

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	1,193.7516		
8. K-3	1,193.7516		
9. ELL	135.4287		
10. HI	4.0000		
11. MD-R, A-R, and SID-R	59.8550		
12. MD-SC, A-SC, and SID-SC	2.0000		
13. MD-SSI	0.0000		
14. OI-R	4.0000		
15. OI-SC	0.0000		
16. P-SD	1.0000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	358.8958		
18. ED-P	0.0000		
19. MOID	0.6500		
20. VI	2.5200		
21. G	529.3010		
22. Total Add-on Count (lines 7 through 21)	3,485.1537	0.0000	0.0000

*School aged students only

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 for additional monies for teacher compensation by the State Board of Education. (A.R.S. §15-952)
- 3. Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

4. Adjusted FY 2023 Base Level Amount	\$4,445.53
5. 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)	1.0002
6. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$44,300.00
7. FY 2021 actual federal audit expenditures from all funds	
8. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$44,300.00

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

1. FY 2022 Approved Daily Route Miles	1,740.00
2. Number of Eligible Students Transported in FY 2022	2,446.00
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)	

DATA ENTRY SHEET

ASSESSED PROPERTY VALUATIONS

4.	2022 Primary Net Assessed Valuation (AV)	\$686,236,808
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)	\$0.00
9.	FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$35,454,917.00
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	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	1.278	1.398
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	1.158	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	\$ 318,475.21
K-3 Reading	\$ 212,316.96
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-999) \$ 0.00

CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-951.C and 15-962.01)

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	\$ 544.58	\$ 601.24
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	+	1.3980
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x	\$ 405.59
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	+	1.2680
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x	\$ 405.59
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	\$ 450.76	\$ 492.94

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)	\$ 36,611,336.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 36,611,336.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 36,611,336.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 36,611,336.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 36,611,336.00

CALCULATIONS

8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)		\$ 35,454,917.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses)	\$	1,156,419.00

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:	\$ 0.00	-	\$ 0.00	=	\$ 0.00
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.)					\$ 1,156,419.00
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)					\$ 1,156,419.00
14. Accommodation District Cash Balance Carryforward					\$ 0.00
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

CALCULATIONS

- 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).
- 4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)
- 5. 10% of the District's Total RCL
- 6. Maximum override, subject to an election (Greater of line 4 or line 5)

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

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

= 0.000

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

**Catalina Foothills Unified School District No. 16
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	10.0000	0.0000	0.0000	1.4500	14.5000	0.0000	0.0000
K-8,UE	3,158.0000	0.0000	0.0000	1.1580	3,656.9640	0.0000	0.0000
9-12	1,799.0000	0.0000	0.0000	1.2680	2,281.1320	0.0000	0.0000
Regular Education Unweighted ADM	4,967.0000	0.0000	0.0000				
Total of Unweighted ADM			4,967.0000				
Regular Education Weighted ADM					5,952.5960	0.0000	0.0000
Total of Weighted ADM							5,952.5960

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	135.4287	0.0000	0.0000	0.1150	15.5743	0.0000	0.0000
K-3	1,193.7516	0.0000	0.0000	0.0600	71.6251	0.0000	0.0000
K-3 (Reading)	1,193.7516	0.0000	0.0000	0.0400	47.7501	0.0000	0.0000
HI	4.0000	0.0000	0.0000	4.7710	19.0840	0.0000	0.0000
MD-R, A-R, SID-R	59.8550	0.0000	0.0000	6.0240	360.5665	0.0000	0.0000
MD-SC, A-SC, SID-SC	2.0000	0.0000	0.0000	5.9880	11.9760	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	4.0000	0.0000	0.0000	3.1580	12.6320	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	1.0000	0.0000	0.0000	3.5950	3.5950	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	358.8958	0.0000	0.0000	0.0930	33.3773	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOHD	0.6500	0.0000	0.0000	4.4210	2.8737	0.0000	0.0000
VI	2.5200	0.0000	0.0000	4.8060	12.1111	0.0000	0.0000
G	529.3010	0.0000	0.0000	0.0070	3.7051	0.0000	0.0000
Group B - Add On Unweighted ADM	3,485.1537	0.0000	0.0000				
Total Unweighted Group B Add On			3,485.1537				
Group B - Add On Weighted ADM					594.8702	0.0000	0.0000
Total Weighted Group B Add On							594.8702

**Catalina Foothills Unified School District No. 16
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		5,952.5960		0.0000		0.0000
Group B - Add On Weighted ADM	+	594.8702	+	0.0000	+	0.0000
Total ADM	=	6,547.4662	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	6,547.4662	=	0.0000	=	0.0000

Total Weighted ADM						6,547.466167
Base Level Amount (FY23)					x	<u>\$4,445.53</u>
Total Weighted ADM x Base Level Amount						\$29,106,957.27
Calculated Teachers Experience Index (FY22)	1.0002					
Applied Teachers Experience Index (FY23) <i>(1.0000 or Calculated Teachers Experience Index)</i>					x	<u>1.0002</u>
Pre-Adjusted Base Support Level						\$29,112,778.66

Base Support Level Adjustments

Audit Service Expense	+	\$44,300.00
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		\$44,300.00
Adjusted Base Support Level		\$29,157,078.66

**Catalina Foothills Unified School District No. 16
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)		2,446.00		
Daily Route Miles Per Eligible Student (FY22)		0.7114		
Total Approved Daily Route Miles		1,740.00		
State Support Level Per Route Mile	x	\$2.32		
Instruction Days	x	188		
To and From School Support Level		\$726,624.00		
Activity Trip Level Factor	x	0.15		
Activity Trip Support Level		\$108,993.60		
Handicapped Extended School Year Mileage (FY22)		0.00		
State Support Level Per Route Mile	x	2.32		
Handicapped Extended School Year Support Level		\$0.00		
Annual Expenditures For:				
Bus Passes	\$0.00			
Bus Tokens	\$0.00			
Districts (FY22)		\$0.00		
FY23 Transportation Support Level (TSL)		\$835,617.60		

Calculation For District Support Level (DSL)

FY23 Adjusted Base Support Level (BSL)	\$29,157,078.66
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students (Type 03)	+ \$0.00
FY23 Transportation Support Level (TSL)	+ \$835,617.60
FY23 District Support Level (DSL)	\$29,992,696.26

Calculation For Revenue Control Limit (RCL)

FY23 Adjusted Base Support Level (BSL)	\$29,157,078.66
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students	+ \$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+ \$1,162,213.59
FY23 Revenue Control Limit (RCL)	\$30,319,292.25
FY23 Lesser of DSL/RCL	\$29,992,696.26

Calculation For Transportation Revenue Control Limit (TRCL)

FY22 Transportation Revenue Control Limit (TRCL)		\$1,162,213.59
Change:		
FY23 TSL	\$835,617.60	
FY22 TSL	\$427,748.94	
Difference:	\$407,868.66	
Preliminary FY23 TRCL		\$1,570,082.25
120% of FY23 TSL	\$1,002,741.12	
FY23 Transportation Revenue Control Limit (TRCL)		\$1,162,213.59

**Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	10.6350	3,104.9416	1,824.1659	0.0000	
DAA Per ADM	x \$450.76	x \$450.76	x \$492.94	x \$0.00	
Preliminary DAA	= \$4,793.83	= \$1,399,583.48	= \$899,204.34	= \$0.00	\$2,303,581.65

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

DAA Growth Factor

FY22 District ADM	4,939.7425				
FY21 District ADM	/ 4,872.9080				
FY23 Calculated DAA Growth Factor	= 1.0137	x 1.0000000000	x 1.0000000000	x 1.0000000000	
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	\$4,793.83	\$1,399,583.48	\$899,204.34	\$0.00	\$2,303,581.65
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DAA For High School Textbooks

FY22 District High School ADM			1,824.1659		
Support Level Amount For Textbooks			x \$69.68		
DAA For High School Textbooks					\$127,107.88

Pre-Adjusted DAA Base Allocation

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$1,404,377.31	\$1,026,312.22	\$2,430,689.53
Type 03 Transported 9-12		\$0.00	
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY23 DAA Base Allocation	\$1,404,377.31	\$1,026,312.22	\$2,430,689.53

**Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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<u>Equalization Base for Lesser of DSL/RCL</u>	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	3,671.4640	61.6783668800%	x \$29,992,696.26	\$18,499,005.24
9-12	2,281.1320	38.3216331200%	x \$29,992,696.26	+ \$11,493,691.02
Tuition Out for High School Student (Type 03)				+ \$0.00
Total	5,952.5960			\$29,992,696.26

<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$686,236,808.00	\$686,236,808.00	
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	\$686,236,808.00	\$686,236,808.00	
	/ 100	/ 100	
	\$6,862,368.08	\$6,862,368.08	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
FY23 Qualifying Levy	\$11,757,295.23	\$11,757,295.23	\$23,514,590.46

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$18,499,005.24	\$11,493,691.02	\$29,992,696.26
Adjusted CY DAA Base Allocation	+ \$1,404,377.31	+ \$1,026,312.22	+ \$2,430,689.53
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
FY23 Equalization Base	\$19,903,382.55	\$12,520,003.24	\$32,423,385.79
FY23 Applied Qualifying Levy	- \$11,757,295.23	- \$11,757,295.23	- \$23,514,590.46
FY23 Equalization Assistance	\$8,146,087.32	\$762,708.01	\$8,908,795.33