



FY 2025
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 2025 was

Proposed June 11, 2024
Adopted June 25, 2024
Revised
Date

Handwritten signatures in blue ink.

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by

06/26/2024

Type the Date as MM/DD/YYYY
Please enter upload by date

Handwritten signature of Denise Bartlett

Superintendent signature

Denise Bartlett

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 2024 (\$65,000,000) and Estimated revenues by source for fiscal year 2025 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Tax Rate Category, Prior FY 2024, Est. Budget FY 2025. 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: Expenditure Category, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal projects other than Impact Aid, Total aggregate school district budget limit.

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

Table with 2 columns: Salary Calculation Item, Amount. Rows include Average salary of all teachers employed in FY 2025, Average salary of all teachers employed in FY 2024, Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional):

Empty text box for comments on average salary calculation.

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

District name Catalina Foothills Unified School District No. 16

County Pima

CTD number 100216000

Version Adopted

District contact information

| | Prefix | First name | Last name | Email address | Telephone number | Extension |
|--|--------|------------|-----------|----------------------|------------------|-----------|
| Superintendent | Dr. | Mary | Kamerzell | mkam@cfsd16.org | 520-209-7537 | |
| Executive Assistant to Superintendent | | | | | | |
| Chief Financial Officer | Ms. | Lisa | Taetle | ltaetle@cfsd16.org | 520-209-7521 | |
| Business Manager 1 | Ms. | Lisa | Taetle | ltaetle@cfsd16.org | 520-209-7521 | |
| Business Manager 2 | | | | | | |
| Business Consultant | | | | | | |
| School District Employee Report (SDER) Coordinator | Ms. | Sandy | Burnette | sburnette@cfsd16.org | 520-209-7534 | |
| SPED Data Reporting Coordinator | Ms. | Lynn | Pence | lpence@cfsd16.org | 520-209-7516 | |
| AzEDS/ADM Data Coordinator | Ms. | Lynn | Pence | lpence@cfsd16.org | 520-209-7516 | |
| Transportation Data Reporting Coordinator | Ms. | Vicki | Heald | vheald@cfsd16.org | 520-209-7527 | |
| CTE Coordinator | Ms. | Cari | Burson | cburson@cfsd16.org | 520-209-8351 | |
| Poverty Coordinator | Ms. | Sheryl | Castro | scaastro@cfsd16.org | 520-209-7541 | |
| Assessments Coordinator | Ms. | Sheryl | Castro | scaastro@cfsd16.org | 520-209-7541 | |
| Curriculum Coordinator | Ms. | Sheryl | Castro | scaastro@cfsd16.org | 520-209-7541 | |
| Information Technology (IT) Director | Ms. | Lynn | Pence | lpence@cfsd16.org | 520-209-7516 | |
| Bookstore Manager | | | | | | |
| Governing Board Member | Ms. | Eileen | Jackson | ejackson@cfsd16.org | 520-209-7537 | |
| Governing Board Member | Ms. | Gina | Mehmert | gmehmert@cfsd16.org | 520-209-7537 | |
| Governing Board Member | Mr. | Doug | Hadley | dhadley@cfsd16.org | 520-209-7537 | |
| Governing Board Member | Ms. | Amy | Krauss | akrauss@cfsd16.org | 520-209-7537 | |
| Governing Board Member | | TBD | TBD | TBD | 520-209-7537 | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Munis

Bookstore Cash Receipting System

InTouch

District's website home page address

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 2024 | Budget FY 2025 | | |
| | 100 Regular education | | | | | | | | | | |
| 1000 Instruction | 1. | 244.00 | 244.00 | 15,127,438 | 3,000,000 | 855,000 | 146,000 | 5,000 | 18,747,483 | 19,133,438 | 2.1% |
| 2000 Support services | | | | | | | | | | | |
| 2100 Students | 2. | 22.00 | 22.00 | 1,460,000 | 390,000 | 70,000 | 19,000 | 150 | 1,923,145 | 1,939,150 | 0.8% |
| 2200 Instructional staff | 3. | 29.25 | 28.00 | 1,449,000 | 422,000 | 75,000 | 15,000 | 2,000 | 1,951,915 | 1,963,000 | 0.6% |
| 2300 General administration | 4. | 4.00 | 5.00 | 673,000 | 146,000 | 160,000 | 7,500 | 16,000 | 890,144 | 1,002,500 | 12.6% |
| 2400 School administration | 5. | 36.80 | 36.00 | 2,070,000 | 520,000 | 1,000 | 8,000 | 3,400 | 2,560,600 | 2,602,400 | 1.6% |
| 2500 Central services | 6. | 17.75 | 17.75 | 1,344,000 | 368,000 | 350,000 | 25,000 | 48,000 | 2,166,000 | 2,135,000 | -1.4% |
| 2600 Operation & maintenance of plant | 7. | 29.60 | 29.00 | 1,025,000 | 348,000 | 3,200,000 | 1,300,000 | 880 | 5,787,500 | 5,873,880 | 1.5% |
| 2900 Other | 8. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Operation of noninstructional services | 9. | 0.00 | 0.00 | 0 | 0 | 3,000 | 500 | 21,500 | 62,653 | 25,000 | -60.1% |
| 610 School-sponsored cocurricular activities | 10. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 620 School-sponsored athletics | 11. | 0.00 | 0.00 | 109,000 | 17,000 | 40,000 | 14,000 | 14,000 | 195,420 | 194,000 | -0.7% |
| 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. | 383.40 | 381.75 | 23,257,438 | 5,211,000 | 4,754,000 | 1,535,000 | 110,930 | 34,284,860 | 34,868,368 | 1.7% |
| 200 and 300 Special education | | | | | | | | | | | |
| 1000 Instruction | 15. | 54.00 | 52.00 | 2,559,000 | 688,000 | 550,000 | 9,500 | 1,000 | 3,604,500 | 3,807,500 | 5.6% |
| 2000 Support services | | | | | | | | | | | |
| 2100 Students | 16. | 8.00 | 8.00 | 463,000 | 140,000 | 120,000 | 0 | 0 | 684,000 | 723,000 | 5.7% |
| 2200 Instructional staff | 17. | 2.50 | 2.50 | 154,000 | 60,000 | 8,000 | 1,300 | 315 | 215,300 | 223,615 | 3.9% |
| 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 | 800 | 0 | 0 | 923 | 800 | -13.3% |
| 2600 Operation & maintenance of plant | 21. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 2,973 | 0 | -100.0% |
| 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. | 64.50 | 62.50 | 3,176,000 | 888,000 | 678,800 | 10,800 | 1,315 | 4,507,696 | 4,754,915 | 5.5% |
| 400 Pupil transportation | 25. | 2.40 | 2.40 | 151,350 | 43,000 | 1,684,836 | 417,650 | 0 | 2,158,495 | 2,296,836 | 6.4% |
| 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. | 1.50 | 3.10 | 138,676 | 42,319 | 55,571 | 500 | 0 | 185,397 | 237,066 | 27.9% |
| Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11) | 30. | 451.80 | 449.75 | 26,723,464 | 6,184,319 | 7,173,207 | 1,963,950 | 112,245 | 41,136,448 | 42,157,185 | 2.5% |

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

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

(A.R.S. §§ 15-761 and 15-903)

| | Prior FY | Budget FY | |
|--|-----------|-----------|-----|
| 1. Total all disability classifications | 3,814,696 | 3,984,915 | 1. |
| 2. Gifted education | 140,000 | 220,000 | 2. |
| 3. Remedial education | 0 | 0 | 3. |
| 4. ELL incremental costs | 258,000 | 250,000 | 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) | 295,000 | 300,000 | 8. |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1) | 4,507,696 | 4,754,915 | 9. |
| 10. IEP required pupil transportation costs coded within Program 400 | 78,000 | 80,000 | 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 7

Expenditures budgeted for audit services

| | | |
|-----------------------|-------------|----------|
| M&O Fund - Nonfederal | 6350 | 42,850 |
| All funds - Federal | 6330 | <u>0</u> |

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

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

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 25,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

| Expenditures | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Debt service and miscellaneous 6800 | Totals | | % Increase/ Decrease |
|--|----|------------------|---------------------------|--|------------------|------------------|---|------------------|-------------------|-------------------------|
| | | | | | | | | Prior FY 2024 | Budget FY 2025 | |
| 1000 Instruction | 1. | 5,671,390 | 1,167,400 | 0 | 0 | 0 | 0 | 6,544,127 | 6,838,790 | 4.5% |
| 2100 Support services - students | 2. | 379,690 | 78,155 | 0 | 0 | 0 | 0 | 444,956 | 457,845 | 2.9% |
| 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% |
| 2500 Central services | 5. | | | | | | 0 | 0 | 0 | 0.0% |
| 3300 Community services Ooerations | 6. | 0 | 0 | 0 | | | | 0 | 0 | 0.0% |
| 4000 Facilities acquisition and construction | 7. | | | | | 0 | | 0 | 0 | |
| 5000 Debt service | 8. | | | | | | 0 | 0 | 0 | |
| Total Expenditures (lines 1-8) | 9. | 6,051,080 | 1,245,555 | 0 | 0 | 0 | 0 | 6,989,083 | 7,296,635 | 4.4% |

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

Classroom Site Fund Budget Limit Calculation

| | | |
|--|-----|-----------|
| FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16) | 10. | 6,989,083 |
| FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 11. | 4,690,134 |
| Unexpended Budget Balance (line 10 minus 11) | 12. | 2,298,949 |
| Interest earned in the Classroom Site Fund in FY 2024 | 13. | 95,000 |
| FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792) | 14. | 4,902,686 |
| Adjustments to FY 2025 Classroom Site Fund Budget Limit (1) | 15. | 0 |
| FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2) | 16. | 7,296,635 |

(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 | Short-term noninstructional software subscription 6655 | Property (2) 6700 | Redemption of principal (3) 6831, 6832, 6833 | Interest (4) 6841, 6842, 6843, 6850 | All other object codes (excluding 6900) | Totals | | % Increase/Decrease |
|--|-----|-----------------|---|---|----------------------|---|--|--|------------------|-------------------|---------------------|
| | | | | | | | | | Prior FY 2024 | Budget FY 2025 | |
| Unrestricted Capital Outlay Override (1) | 1. | 0 | 1,864,241 | 100,000 | 2,053,924 | 673,761 | 0 | 0 | 6,235,539 | 4,691,926 | -24.8% |
| Unrestricted Capital Outlay Fund 610 (6) | | | | | | | | | | | |
| 1000 Instruction | 2. | 0 | 2,164,241 | | 3,427,403 | | | 0 | 7,582,523 | 5,591,644 | -26.3% |
| 2000 Support services | | | | | | | | | | | |
| 2100, 2200 Students and instructional staff | 3. | 0 | 81,540 | 10,000 | 85,000 | | | 0 | 168,670 | 176,540 | 4.7% |
| 2300, 2400, 2500, 2900 Administration | 4. | 2,431 | | 275,000 | 100,000 | | 0 | 0 | 436,920 | 377,431 | -13.6% |
| 2600 Operation & maintenance of plant | 5. | 0 | | 140 | 85,000 | | | 0 | 154,139 | 85,140 | -44.8% |
| 2700 Student transportation | 6. | 0 | | 11,500 | 11,000 | | | 0 | 22,392 | 22,500 | 0.5% |
| 3000 Operation of noninstructional services (5) | 7. | 0 | | 0 | 0 | | | 0 | 0 | 0 | 0.0% |
| 4000 Facilities acquisition and construction | 8. | 0 | | 0 | 0 | | | 675,000 | 2,450,000 | 675,000 | -72.4% |
| 5000 Debt service | 9. | | | | | 1,034,468 | 18,189 | | 2,080,198 | 1,052,657 | -49.4% |
| Total unrestricted capital outlay fund (lines 2-9) | 10. | 2,431 | 2,245,781 | 296,640 | 3,708,403 | 1,034,468 | 18,189 | 675,000 | 12,894,842 | 7,980,912 | -38.1% |

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

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the budget year total column.

(5) Expenditures budgeted in Unrestricted Capital Outlay (UCO) Fund for food service

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

\$ -

(2) Detail by object code:

| | Unrestricted Capital Outlay |
|-------------------------------|-----------------------------|
| 6641 Library Books | \$ 200,000 |
| 6642 Textbooks | 600,000 |
| 6643 Instructional Aids | 400,000 |
| 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. §15-211.

\$ -

(3) Includes principal on Capital Equity Fund loans of \$ - , principal on leases of \$ 529,761 , and principal on bonds of \$ 3,195,000 .

(4) Includes interest on Capital Equity Fund loans of \$ - , interest on leases of \$ 764,468 , and interest on bonds of \$ 1,517,943 .

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. | 12,894,842 | 7,980,912 | 13,695,768 | 3,120,000 | 0 | 0 | 0 | 0 | 1. |
| Select Object Codes Detail (1) | | | | | | | | | | |
| 6150 Classified Salaries | 2. | 0 | 0 | 82,501 | 86,625 | 0 | 0 | 0 | 0 | 2. |
| 6200 Employee Benefits | 3. | 0 | 0 | 22,332 | 23,915 | 0 | 0 | 0 | 0 | 3. |
| 6450 Construction Services | 4. | 2,450,000 | 675,000 | 7,960,314 | 1,134,346 | 0 | 0 | 0 | 0 | 4. |
| 6710 Land and Improvements | 5. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5. |
| 6720 Buildings and Improvements | 6. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6. |
| 673X Furniture and Equipment | 7. | 1,500,000 | 1,500,000 | 76,041 | 28,357 | 0 | 0 | 0 | 0 | 7. |
| 673X Vehicles | 8. | 62,216 | 0 | 4,041,703 | 1,818,422 | 0 | 0 | 0 | 0 | 8. |
| 673X Technology Hardware & Software | 9. | 500,000 | 500,000 | 47,079 | 5,484 | 0 | 0 | 0 | 0 | 9. |
| 6831, 6832, 6833 Redemption of Principal | 10. | 2,062,009 | 1,034,468 | 6,608 | 0 | 0 | 0 | 0 | 0 | 10. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 11. | 18,189 | 18,189 | 0 | 0 | 0 | 0 | 0 | 0 | 11. |
| Total (lines 2-11) | 12. | 6,592,414 | 3,727,657 | 12,236,578 | 3,097,149 | 0 | 0 | 0 | 0 | 12. |
| Total amounts reported on lines 2-11 above for: | | | | | | | | | | |
| Renovation | 13. | 0 | | 3,310,652 | 861,213 | | | 0 | 0 | 13. |
| New Construction | 14. | 0 | | 4,779,390 | 273,133 | 0 | 0 | 0 | 0 | 14. |
| Other | 15. | 6,592,414 | 3,727,657 | 4,146,536 | 1,962,803 | 0 | 0 | 0 | 0 | 15. |
| Total (lines 13-15, must equal line 12) | 16. | 6,592,414 | 3,727,657 | 12,236,578 | 3,097,149 | 0 | 0 | 0 | 0 | 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 2025 \$ -

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. 349 National Forest Fees
16. 353 Taylor Grazing Fees
17. 374 E-Rate
18. 378 Impact Aid
19. 300-399 Other Federal Projects
20. 699 Federal Impact Aid (Construction)
21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

22. 400 Vocational Education
23. 410 Early Childhood Block Grant
24. 420 Ext. School Yr. - Pupils with Disabilities
25. 425 Adult Basic Education
26. 430 Chemical Abuse Prevention Programs
27. 435 Academic Contests
28. 450 Gifted Education
29. 456 College Credit Exam Incentives
30. 460 Environmental Special Plate
31. Other State Projects
32. Total State Project Funds (lines 22-31)
33. Total Special Projects (lines 21 and 32)

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 |
| 1.60 | 1.00 | 136,808 | 108,463 |
| 0.00 | 0.00 | 109,163 | 78,948 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.25 | 0.25 | 29,688 | 26,986 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 20.50 | 20.50 | 1,278,329 | 1,007,755 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.50 | 0.50 | 43,380 | 30,361 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| | 0.00 | | 0 |
| 0.00 | 0.00 | 41,592 | 154,696 |
| 0.00 | 0.00 | 0 | 0 |
| 8.40 | 2.38 | 1,126,803 | 235,283 |
| | 0.00 | | 0 |
| 31.25 | 24.63 | 2,765,763 | 1,642,492 |
| 0.50 | 0.50 | 74,343 | 44,606 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 0 | 0 |
| 0.00 | 0.00 | 115,000 | 100,000 |
| 0.00 | 0.00 | 0 | 0 |
| 3.30 | 3.25 | 434,700 | 450,000 |
| 3.80 | 3.75 | 624,043 | 594,606 |
| 35.05 | 28.38 | 3,389,806 | 2,237,098 |

| | Prior FY | Budget FY |
|---------|----------|-----------|
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 212,487 | 530,184 | |
| 11,486 | 154,637 | |
| 223,973 | 684,821 | |

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__ _____

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

| | Prior FY | Budget FY |
|-----------|-----------|-----------|
| 0 | 0 | 0 |
| 45,719 | 38,000 | |
| 0 | 0 | |
| 240,000 | 160,000 | |
| 1,650,000 | 1,700,000 | |
| 67,000 | 70,000 | |
| 4,200,000 | 4,000,000 | |
| 1,100,000 | 1,000,000 | |
| 245,000 | 235,000 | |
| 275,000 | 275,000 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 170,028 | 50,000 | |
| 12,947 | 12,000 | |
| 50,000 | 0 | |
| 24,000 | 24,000 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 1,025,000 | 1,000,000 | |
| 368 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 625,000 | 1,500,000 | |
| 5,049,883 | 4,712,943 | |
| 0 | 0 | |
| 196,000 | 195,000 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |
| 0 | 0 | |

**Calculation of FY 2025 General Budget Limit
(A.R.S. §15-947.C)**

| | A. Maintenance and Operation | B. Unrestricted Capital Outlay |
|--|------------------------------------|--------------------------------------|
| *1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3) | \$ 33,409,891 | \$ 0 |
| *2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4) | \$ 2,875,848 | |
| (b) DAA Adjustment (from BSA55 tab, page 4) | \$ 0 | |
| (c) Total DAA (line 2.a plus 2.b) | \$ 2,875,848 | 386,070 |
| *3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6) | | |
| (a) Maintenance and Operation | 4,554,906 | |
| (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) (Do not include full-day kindergarten or summer school tuition) | | |
| (a) Individuals and other private sources | | |
| (b) Other Arizona districts | 20,000 | |
| (c) Out-of-State districts and other governments | | |
| (d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02) | | |
| *6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204) | | |
| *7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B) | | |
| 8. Budget Increase for: | | |
| (a) Desegregation expenditures (A.R.S. §15-910.G-K) | | |
| * Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01) | 1,334,160 | |
| (c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) | | |
| (d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 2022, Ch. 285, §3) | | |
| * (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | | |
| * (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920) | 0 | |
| (g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214) | | |
| * (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947) | | |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable. | | |
| (a) Prior year over expenditures/resolutions: | | |
| (b) Decrease for transfer from M&O to Energy and Water Savings Fund | | |
| (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) | 348,450 | |
| 11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount) | \$ 42,157,185 | |
| 12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11) | | \$ 2,386,070 |

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

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

Unrestricted Capital Budget Limit

| | |
|--|----------------------------|
| 1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12) | \$ <u>12,894,842</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 2024 Capital expenditures (line 1 + 2) | \$ <u>12,894,842</u> |
| 4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10) | \$ <u>12,894,842</u> |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2 | \$ <u>12,894,842</u> |
| 6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>7,500,000</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>5,394,842</u> |
| 8. Interest earned in Fund 610 in FY 2024 | \$ <u>200,000</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 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. | |
| (a) Prior year over expenditures/resolutions: | \$ <u>0</u> |
| (b) ADM/Transportation audit adjustment | \$ <u>0</u> |
| (c) Other: | \$ <u>0</u> |
| 11. Amount to be used for capital expenditures (from page 7, line 12) | \$ <u>2,386,070</u> |
| 12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1) | \$ <u><u>7,980,912</u></u> |

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

**Supplement to school district annual expenditure budget for districts that budget for English language learners
(A.R.S. §§15-756.04 and 15-756.11)**

| English Language Learners Supplement | FTE | | Salaries 6100 | Employee benefits 6200 | Purchased services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Other 6800 | Totals | | % Increase/ Decrease |
|---|-------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|---------------------|----------------------|----------------------------|
| | Prior FY | Budget FY | | | | | | | Prior FY 2024 | Budget FY 2025 | |
| Expenditures | | | | | | | | | | | |
| English Language Learner Fund 071 (A.R.S. §15-756.04) | | | | | | | | | | | |
| 1000 Instruction | 1. | 0.80 | 31,513 | 6,487 | | | | | 45,719 | 38,000 | -16.9% |
| 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 | 31,513 | 6,487 | 0 | 0 | | 0 | 45,719 | 38,000 | -16.9% |
| 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% |

certify that the budget of Catalina Foothills Unified School District, Pima County for fiscal year 2025 was officially adopted by the Governing Board on, June 25, 2024, and that the complete Adopted Expenditure Budget may be reviewed by contacting Alisa Taetle at the District Office, telephone 520-209-7521 during normal business hours.

[Signature]
President of the Governing Board

| | | | | | |
|---|-----------------|------------------------------|-----------------------|---|--------|
| Average Daily Membership: | | Prior year | Budget year | 4. Average teacher salaries (A.R.S. §15-903.E) | |
| | 2023 ADM | 2024 ADM | 2025 ADM | 1. Average salary of all teachers employed in FY 2025 (budget year) | 65,284 |
| Attending | 4,900.9218 | 4,776.7917 | 4,742.0000 | 2. Average salary of all teachers employed in FY 2024 (prior year) | 62,683 |
| Tax Rates: | | | | 3. Increase in average teacher salary from the prior year | 2,601 |
| Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate) | | Prior FY | Est. Budget FY | 4. Percentage increase | 4% |
| | | 3.3576 | 3.2000 | Comments on average salary calculation (Optional): | |
| Secondary rate (voter-approved overrides, bonds, and Career Technical Education districts, and desegregation, if applicable) | | 1.5742 | 1.5200 | | |
| Budgeted expenditures and budget limits: | | Budgeted Expenditures | Budget Limit | | |
| Maintenance & Operation Fund | | 42,157,185 | 42,157,185 | | |
| Classroom Site Fund | | 7,296,635 | 7,296,635 | | |
| Unrestricted Capital Outlay Fund | | 7,980,912 | 7,980,912 | | |

Maintenance and Operation Expenditures

| | Salaries and Benefits | | Other | | TOTAL | | % Inc./(Decr.) from Prior FY |
|---|-----------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------------------|
| | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | |
| 00 Regular education | | | | | | | |
| 1000 Instruction | 17,761,099 | 18,127,438 | 986,384 | 1,006,000 | 18,747,483 | 19,133,438 | 2.1% |
| 2000 Support services | | | | | | | |
| 2100 Students | 1,785,000 | 1,850,000 | 138,145 | 89,150 | 1,923,145 | 1,939,150 | 0.8% |
| 2200 Instructional staff | 1,869,000 | 1,871,000 | 82,915 | 92,000 | 1,951,915 | 1,963,000 | 0.6% |
| 2300, 2400, 2500 Administration | 4,645,000 | 5,121,000 | 971,744 | 618,900 | 5,616,744 | 5,739,900 | 2.2% |
| 2600 Oper./Maint. of plant | 1,337,000 | 1,373,000 | 4,450,500 | 4,500,880 | 5,787,500 | 5,873,880 | 1.5% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of noninstructional services | 0 | 0 | 62,653 | 25,000 | 62,653 | 25,000 | -60.1% |
| 10 School-sponsored cocurric. activities | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 20 School-sponsored athletics | 127,200 | 126,000 | 68,220 | 68,000 | 195,420 | 194,000 | -0.7% |
| 30, 700, 800, 900 Other programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular education subsection subtotal | 27,524,299 | 28,468,438 | 6,760,561 | 6,399,930 | 34,284,860 | 34,868,368 | 1.7% |
| 00 and 300 Special education | | | | | | | |
| 1000 Instruction | 3,124,000 | 3,247,000 | 480,500 | 560,500 | 3,604,500 | 3,807,500 | 5.6% |
| 2000 Support services | | | | | | | |
| 2100 Students | 586,000 | 603,000 | 98,000 | 120,000 | 684,000 | 723,000 | 5.7% |
| 2200 Instructional staff | 203,000 | 214,000 | 12,300 | 9,615 | 215,300 | 223,615 | 3.9% |
| 2300, 2400, 2500 Administration | 0 | 0 | 923 | 800 | 923 | 800 | -13.3% |
| 2600 Oper./Maint. of plant | 0 | 0 | 2,973 | 0 | 2,973 | 0 | -100.0% |
| 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 | 3,913,000 | 4,064,000 | 594,696 | 690,915 | 4,507,696 | 4,754,915 | 5.5% |
| 00 Pupil transportation | 190,397 | 194,350 | 1,968,098 | 2,102,486 | 2,158,495 | 2,296,836 | 6.4% |
| 10 Desegregation | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 30 Dropout prevention programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 40 Joint career and technical education and Vocational education center | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 50 K-3 Reading program | 139,156 | 180,995 | 46,241 | 56,071 | 185,397 | 237,066 | 27.9% |
| Total Expenditures | 31,766,852 | 32,907,783 | 9,369,596 | 9,249,402 | 41,136,448 | 42,157,185 | 2.5% |

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

CTD number 100216000
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 | 41,136,448 | 42,157,185 | 1,020,737 | 2.5% |
| Instructional Improvement | 0 | 0 | 0 | 0.0% |
| English Language Learner | 45,719 | 38,000 | (7,719) | -16.9% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 6,989,083 | 7,296,635 | 307,552 | 4.4% |
| Federal Projects | 2,765,763 | 1,642,492 | (1,123,271) | -40.6% |
| State Projects | 624,043 | 594,606 | (29,437) | -4.7% |
| Unrestricted Capital Outlay | 12,894,842 | 7,980,912 | (4,913,930) | -38.1% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 0 | 0 | 0 | 0.0% |
| Debt Service | 5,049,883 | 4,712,943 | (336,940) | -6.7% |
| School Plant Fund | 240,000 | 160,000 | (80,000) | -33.3% |
| Auxiliary Operations | 1,100,000 | 1,000,000 | (100,000) | -9.1% |
| Bond Building | 13,695,768 | 3,120,000 | (10,575,768) | -77.2% |
| Food Service | 1,650,000 | 1,700,000 | 50,000 | 3.0% |
| Other | 6,890,343 | 7,361,000 | 470,657 | 6.8% |

| 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 | 3,814,696 | 3,984,915 |
| Gifted Education | 140,000 | 220,000 |
| Remedial Education | 0 | 0 |
| ELL Incremental Costs | 258,000 | 250,000 |
| ELL Compensatory Instruction | 0 | 0 |
| Vocational and Technical Education (non-CTED) | 0 | 0 |
| Career Education (non-CTED) | 0 | 0 |
| Career Technical Education (CTED) | 295,000 | 300,000 |
| TOTAL | 4,507,696 | 4,754,915 |

| Proposed staffing summary | | | | |
|--|----------------------------------|--------------|-----------|-------------------|
| Staff Type | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |
| Certified -- | | | | |
| Superintendent, principals, other administrators | 0 | 17 | 17 | 1 to 278.9 |
| Teachers | 2 | 246 | 248 | 1 to 19.1 |
| Other | 0 | 37 | 37 | 1 to 128.2 |
| Subtotal | 2 | 300 | 302 | 1 to 15.7 |
| Classified -- | | | | |
| Managers, supervisors, directors | 0 | 9 | 9 | 1 to 526.9 |
| Teachers aides | 1 | 69 | 70 | 1 to 67.7 |
| Other | 1 | 4 | 5 | 1 to 948.4 |
| Subtotal | 2 | 82 | 84 | 1 to 56.5 |
| TOTAL | 4 | 382 | 386 | 1 to 12.3 |
| Special education -- | | | | |
| Teacher | 0 | 21 | 21 | 1 to 20.0 |
| Staff | 1 | 51 | 52 | 1 to 7.0 |

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

| | | | |
|----|--|-------------------|--|
| 1. | FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11) | \$ <u>0</u> | |
| 2. | Deduction for discontinued programs | <u> </u> | |
| 3. | Adjusted FY 2025 TNT Base Limit | <u>\$ 0</u> | |

**Primary property tax rate
related to budgeted
expenditures**

FY 2025 Budgeted Expenditures

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

Adjustments for FY 2024 Expenditures

| | | | |
|-----|--|----------------------|--|
| 8. | Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center | | |
| a. | FY 2024 Total actual expenditures for programs above | \$ <u> </u> | |
| b. | Sum of FY 2024 original budget amounts for programs above (from FY 2024 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 2024 final budget for small school adjustment | \$ <u> </u> | |
| b. | FY 2024 original budget for small school adjustment (from FY 2024 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>\$ 0</u> | |

| | | | |
|-----|---|-------------|--|
| 12. | Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) | \$ <u>0</u> | |
| 13. | Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1) | <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>\$ (2)</u> | |
| 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>\$ (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.

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

| | Funds | | | | | | | | | |
|--|----------------------------|---|--|---|---------------|---------------|------------------------|-----------------|-------------------------|-----------------------|
| | General | | | Capital Projects | | | | Special Revenue | | |
| | Maintenance and Operations | Unrestricted Capital Outlay (if included in the General Fund) | Other funds reported in the General Fund | Unrestricted Capital Outlay (if not included in the General Fund) | Bond Building | Adjacent Ways | Other capital projects | Classroom Site | Federal and State Grant | Other special revenue |
| A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter | | | | | | | | | | |
| 1. FY 2023 final ending fund balance | 8,679,065 | 11,750,194 | 788,382 | 0 | 13,723,272 | 1,307 | (67,402) | 1,966,966 | 174,407 | 6,432,271 |
| If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE. | | | | | | | | | | |
| 2. FY 2024 activity, year-to-date and estimated through June 30 | | | | | | | | | | |
| (a) FY 2024 revenues and other financing sources | 38,243,770 | 6,347,476 | 1,506,677 | 0 | 0 | 0 | 187,640 | 4,784,918 | 3,795,562 | 7,442,060 |
| (b) FY 2024 expenditures and other financing uses | 39,802,288 | 7,500,000 | 1,620,334 | 0 | 10,603,272 | 0 | 120,238 | 4,690,134 | 3,086,262 | 8,836,328 |
| 3. Estimated FY 2024 ending fund balance | 7,120,547 | 10,597,670 | 674,725 | 0 | 3,120,000 | 1,307 | 0 | 2,061,750 | 883,707 | 5,038,003 |
| (a) Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (b) Restricted | 0 | 2,691,926 | 0 | 0 | 3,120,000 | 1,307 | 0 | 0 | 0 | 0 |
| (c) Committed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (d) Assigned | 1,334,160 | 2,500,000 | 674,725 | 0 | 0 | 0 | 0 | 2,061,750 | 883,707 | 4,017,998 |
| (e) Unassigned | 5,786,387 | 5,405,744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,020,005 |
| (f) Total (amount must agree to line 3 above) | 7,120,547 | 10,597,670 | 674,725 | 0 | 3,120,000 | 1,307 | 0 | 2,061,750 | 883,707 | 5,038,003 |
| 4. FY 2024 estimated ending fund balance details and planned uses | | | | | | | | | | |
| (a) Fund deficit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (b) Fund balance exceeding budget capacity in budget controlled funds | 5,786,387 | 1,144,648 | | 0 | | | | 0 | 0 | |
| (c) Planned to be spent in FY 2025 | 1,334,160 | 5,191,926 | 616,336 | 0 | 3,120,000 | 1,307 | 0 | 2,061,750 | 550,000 | 3,945,908 |
| (d) Maintained for spending after FY 2025 | 0 | 4,261,096 | 58,088 | 0 | 0 | 0 | 0 | 0 | 333,707 | 1,092,095 |
| (e) Total (amount must agree to line 3 above) | 7,120,547 | 10,597,670 | 674,424 | 0 | 3,120,000 | 1,307 | 0 | 2,061,750 | 883,707 | 5,038,003 |

B. Total budgeted expenditures compared to planned spending

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

Total budgeted expenditures compared to planned spending

| | Maintenance and Operation Fund | Unrestricted Capital Outlay Fund | Classroom Site Fund |
|--|--------------------------------|----------------------------------|---------------------|
| 1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4) | 42,157,185 | 7,980,912 | 7,296,635 |
| 2. FY 2025 planned spending (include any applicable amount from line A.4(c) above) | 40,820,789 | 5,191,926 | 6,098,066 |
| 3. Estimated unspent budget capacity carried forward for spending after FY 2025 | 1,336,396 | 2,788,986 | 1,198,569 |

Data entry sheet

FY 2025 Legislative amounts

| | | |
|---|----|----------|
| Base Level Amount (A.R.S. §15-901) | \$ | 4,914.71 |
| State Support Level per Route Mile (A.R.S. §15-945) | | |
| 0.5 mile or less OR more than 1.0 mile | \$ | 2.89 |
| More than 0.5 mile through 1.0 mile | \$ | 2.37 |
| Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum) | | 1.5930 |

Unweighted student count

All districts must complete lines 1 through 6 below.

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)

| | PSD | K-8 | 9-12 | Total |
|--------------------------|--------|------------|------------|------------|
| 1. FY 2023 100th-Day ADM | | | | 4,904.6121 |
| 2. FY 2024 100th-Day ADM | 7.2650 | 2,928.4735 | 1,841.3899 | 4,777.1284 |

Check box for Type 03 district

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

| | | | | |
|--|--------|------------|------------|------------|
| 3. FY 2025 Estimated non-AOI student count | 8.0000 | 2,894.0000 | 1,840.0000 | 4,742.0000 |
| 4. FY 2025 Estimated AOI full-time student count | | | | 0.0000 |
| 5. FY 2025 Estimated AOI part-time student count | | | | 0.0000 |
| 6. Total FY 2025 estimated student count | 8.0000 | 2,894.0000 | 1,840.0000 | 4,742.0000 |

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 | 1,067.7472 | | |
| 8. K-3 | 1,067.7472 | | |
| 9. ELL | 101.4332 | | |
| 10. HI | 3.0000 | | |
| 11. MD-R, A-R, and SID-R | 61.1600 | | |
| 12. MD-SC, A-SC, and SID-SC | 10.7500 | | |
| 13. MD-SSI | 0.0000 | | |
| 14. OI-R | 4.0000 | | |
| 15. OI-SC | 1.0000 | | |
| 16. P-SD | 1.5000 | | |
| 17. DD*, ED, MIID, SLD, SLI*, and OHI | 392.4711 | | |
| 18. ED-P | 0.0000 | | |
| 19. MOID | 3.0000 | | |
| 20. VI | 3.0700 | | |
| 21. G | 536.4069 | | |
| 22. FRPL | 879.6592 | | |
| 23. Total Add-on Count (lines 7 through 22) | 4,132.9448 | 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 to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

| | |
|--|-------------|
| 3. Adjusted FY 2025 Base Level Amount | \$4,914.71 |
| 4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941) | 1.0157 |
| 5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F) | \$39,890.50 |
| 6. FY 2023 actual federal audit expenditures from all funds | |
| 7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6) | \$39,890.50 |

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

| | |
|--|----------|
| 1. FY 2024 Approved Daily Route Miles | 1,821.00 |
| 2. Number of Eligible Students Transported in FY 2024 | 2,419.00 |
| 3. FY 2024 Annual Expenditure for Bus Tokens | |
| 4. FY 2024 Annual Expenditure for Bus Passes | |
| 5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year | |
| 6. Estimated Route Miles Traveled in June 2024 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) | |
| 4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption] | |
| 5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption] | |
| 6. Other BSL Adjustment 1 | |
| 7. Other BSL Adjustment 2 | |

Assessed property valuations

| | |
|--|---------------|
| 8. 2024 Primary net assessed valuation (AV) | \$750,402,674 |
| 9. 2024 Primary net assessed valuation (AV2) | |
| 10. 2024 Salt River Project (SRP) valuation | |
| 11. 2024 Government Property Lease Excise Tax assessed valuation | |

Budget balance carryforward (A.R.S. §15-943.01)

| | |
|---|-----------------|
| 12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption) | \$0.00 |
| 13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption) | \$39,802,288.00 |
| 14. FY 2024 M and O Fund actual expenditures (if any) for: | |

Data entry sheet

| | | |
|-----|--|--|
| b. | Desegregation (A.R.S. §15-910) | |
| c. | Dropout prevention programs | |
| d. | Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | |
| e. | Performance pay (A.R.S. §15-920) | |
| 15. | Budget Balance Carryforward transferred to the School Opening Fund (if any) | |

Data entry sheet

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

| | | |
|-----|--|--|
| 16. | FY 2025 Impact Aid revenue | |
| 17. | Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | |
| 18. | Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference | |
| 19. | Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes | |
| 20. | FY 2024 Ending cash balance in the Impact Aid Fund | |

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 22 below.

| | | | |
|-----|---|----|--|
| 22. | Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) | FY | |
| 23. | For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | |

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

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

| | | | |
|-----|--|----|--|
| 24. | Base year - the fiscal year before the other district began to offer instruction | FY | |
| 25. | Base year attending ADM grades 9-12 | | |
| 26. | Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously | | |
| 27. | Tuition received in base year | | |
| 28. | Tuition received in fiscal year after base year | | |
| 29. | <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 | | |
| 30. | Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only) | | |
| 31. | Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only) | | |

Type 03 district information

| | | |
|----|---|--|
| 1. | High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D) | |
|----|---|--|

Accommodation district (TYPE 01) information (A.R.S. §15-974)

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

| | | |
|----|--|----|
| 2. | Maintenance & Operation (M and O) Fund FY 2024 ending cash balance | |
| 3. | 10% of the FY 2025 RCL calculated using the district's 2024 ADM | |
| 4. | Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B | \$ |

Calculations

Calculation of support level weights (group A weights)

| | Designated as isolated | | Not designated as isolated | |
|---|------------------------|----------|----------------------------|----------|
| | K-8 | 9-12 | K-8 | 9-12 |
| Student Count 0.001-99.999 Support Level Weight | 1.559 | 1.669 | 1.399 | 1.559 |
| Student Count 100.000-499.999 | | | | |
| Student count constant | 500.0000 | 500.0000 | 500.0000 | 500.0000 |
| Student count | - | 0.0000 | 0.0000 | 0.0000 |
| 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 | \$ 319,803.21 |
| K-3 Reading | \$ 213,202.31 |
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.01)

Table to calculate DAA per student count

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

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

| | |
|---|------------------|
| 1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11) | \$ 41,136,448.00 |
| 2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption) | \$ 0.00 |
| 3. Adjusted GBL | \$ 41,136,448.00 |
| 4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column) | \$ 41,136,448.00 |
| 5. Adjustments to the GBL (from line 2) | \$ 0.00 |
| 6. Adjusted budgeted expenditures | \$ 41,136,448.00 |
| 7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6) | \$ 41,136,448.00 |
| 8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption) | \$ 39,802,288.00 |
| 9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.) | \$ 1,334,160.00 |

Note: For lines 10.a through 10.f the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

| | FY 2024 Budget | Actual | Unexpended Budget |
|--|----------------|---------|-------------------|
| 10. FY 2024 Actual expenditures: | | | |
| a. Special program override | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| b. Desegregation | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| c. Dropout prevention programs | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| d. Joint Career and Technical Education and Vocational Education Center | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| e. Performance pay | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| f. Total budget balance deductions (lines 10.a through 10.f) | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.) | | | \$ 1,334,160.00 |

Calculations

- 12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and O Fund ending cash balance)
- 13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)

| | | |
|---|----|--------------|
| - | \$ | 0.00 |
| = | \$ | 1,334,160.00 |

- 14. Accommodation district cash balance carryforward

- a. M and O Fund cash balance as of June 30, 2024
- b. Actual Budget Balance Carryforward
- c. Remaining M&O cash balance

| | | |
|----|------|------|
| \$ | 0.00 | |
| - | \$ | 0.00 |
| = | \$ | 0.00 |

- 15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:

- a. The amount on line 14.c **or**
- b. 10% of the FY 2025 RCL calculated using the district's 2024 ADM
- c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B
- d. Result (line 15.b plus line 15.c)
- e. The lesser of line 15.a or 15.d

| | | |
|----|------|------|
| \$ | 0.00 | |
| \$ | 0.00 | |
| + | \$ | 0.00 |
| = | \$ | 0.00 |

| | |
|----|------|
| \$ | 0.00 |
|----|------|

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

| | | | |
|---|----|------|------|
| 1. FY 2025 Impact Aid revenue | | \$ | 0.00 |
| 2. Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | | - \$ | 0.00 |
| 3. TRCL/TSL difference | \$ | 0.00 | |
| 4. Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference calculated on line 3 | | - \$ | 0.00 |
| 5. Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes | | - \$ | 0.00 |
| 6. FY 2024 Ending cash balance in the Impact Aid Fund | | + \$ | 0.00 |
| 7. FY 2025 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 16) | | = \$ | 0.00 |

Calculation of small school adjustment phase down limit

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

If in FY 2025, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

| | | | |
|--|---|------|------------|
| 1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows: | | \$ | 150,000.00 |
| a. Phase down base | | | |
| b. FY 2025 K-8 student count | | | 0.0000 |
| c. Small school student count limit | - | | 125.0000 |
| d. Student count above the small school limit | = | | 0.0000 |
| e. Adjusted Support Level Weight (See Table I at right for calculation) | x | | 0.0000 |
| f. Weighted student count above small school limit | = | | 0.0000 |
| g. Base Level Amount | x | | 0.00 |
| h. Phase down reduction factor | | - \$ | 0.00 |
| i. Grades K-8 small school adjustment phase down limit | | \$ | 0.00 |
| 2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows: | | \$ | 350,000.00 |
| a. Phase down base | | | |
| b. FY 2025 9-12 student count | | | 0.0000 |
| c. Small school student count limit | - | | 100.0000 |
| d. Student count above the small school limit | = | | 0.0000 |
| e. Adjusted support level weight (See Table II at right for calculation) | x | | 0.0000 |
| f. Weighted student count above small school limit | = | | 0.0000 |
| g. Base Level Amount | x | | 0.00 |
| h. Phase down reduction factor | | - \$ | 0.00 |
| i. Grades 9-12 small school adjustment phase down limit | | \$ | 0.00 |
| 3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | \$ | 0.00 |
| 4. Allowable small school adjustment, subject to an election | | \$ | 0.00 |
| 5. 10% of the District's total RCL | | \$ | 0.00 |
| 6. Maximum override, subject to an election (Greater of line 4 or line 5) | | \$ | 0.00 |

Calculation of maximum override for a district no longer eligible for a small school adjustment

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

If in FY 2025, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

| | | | |
|--|---|----|----------|
| 1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows: | | | |
| a. FY 2025 K-8 student count | | | 0.0000 |
| b. Small school student count limit | - | | 125.0000 |
| c. Student count above the small school limit | = | | 0.0000 |
| d. Phase-down factor | x | | 0.0045 |
| e. Result | = | | 0.0000 |
| f. Maximum percent increase to apply to RCL (.35 minus line 1.e) | | | 0.0000 |
| g. K-8 Revenue Control Limit | x | | 0.00 |
| h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered) | | \$ | 0.00 |
| 2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows: | | | |
| a. FY 2025 9-12 student count | | | 0.0000 |
| b. Small school student count limit | - | | 100.0000 |
| c. Student count above the small school limit | = | | 0.0000 |
| d. Phase-down factor | x | | 0.0065 |
| e. Result | = | | 0.0000 |
| f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e) | | | 0.0000 |
| g. 9-12 Revenue Control Limit | x | | 0.00 |
| h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered) | | \$ | 0.00 |
| 3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | \$ | 0.00 |
| 4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3) | | \$ | 0.00 |
| 5. 10% of the District's Total RCL | | \$ | 0.00 |
| 6. Maximum override, subject to an election (Greater of line 4 or line 5) | | \$ | 0.00 |

Calculations

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. Adjustment for tuition loss | \$ | 0.00 |
| 3. Liabilities in excess of school budget (from TNT Work Sheet, line 13) | \$ | 0.00 |
| 4. Vocational M&O expenses (from page 1, line 28) | \$ | 0.00 |
| 5. Adjacent Ways (from TNT work sheet, line 12) | \$ | 0.00 |
| 6. 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 |

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

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

| Grade Levels | Non-AOI ADM | AOI-FT ADM | AOI-PT ADM | Support Level Weight | Non-AOI Weighted ADM | AOI-FT Weighted ADM | AOI-PT Weighted ADM |
|---|-------------------|---------------|-------------------|----------------------|-------------------------|------------------------|------------------------|
| PSD | 8.0000 | 0.0000 | 0.0000 | 1.4500 | 11.6000 | 0.0000 | 0.0000 |
| K-8,UE | 2,894.0000 | 0.0000 | 0.0000 | 1.1580 | 3,351.2520 | 0.0000 | 0.0000 |
| 9-12 | 1,840.0000 | 0.0000 | 0.0000 | 1.2680 | 2,333.1200 | 0.0000 | 0.0000 |
| Regular Education Unweighted ADM | 4,742.0000 | 0.0000 | 0.0000 | | | | |
| Total of Unweighted ADM | | | 4,742.0000 | | | | |
| Regular Education Weighted ADM | | | | | 5,695.9720 | 0.0000 | 0.0000 |
| Total of Weighted ADM | | | | | | | 5,695.9720 |

| 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 | 101.4332 | 0.0000 | 0.0000 | 0.1150 | 11.6648 | 0.0000 | 0.0000 |
| K-3 | 1,067.7472 | 0.0000 | 0.0000 | 0.0600 | 64.0648 | 0.0000 | 0.0000 |
| K-3 (Reading) | 1,067.7472 | 0.0000 | 0.0000 | 0.0400 | 42.7099 | 0.0000 | 0.0000 |
| HI | 3.0000 | 0.0000 | 0.0000 | 4.7710 | 14.3130 | 0.0000 | 0.0000 |
| MD-R, A-R, SID-R | 61.1600 | 0.0000 | 0.0000 | 6.0240 | 368.4278 | 0.0000 | 0.0000 |
| MD-SC, A-SC, SID-SC | 10.7500 | 0.0000 | 0.0000 | 5.9880 | 64.3710 | 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 | 1.0000 | 0.0000 | 0.0000 | 6.7730 | 6.7730 | 0.0000 | 0.0000 |
| P-SD | 1.5000 | 0.0000 | 0.0000 | 3.5950 | 5.3925 | 0.0000 | 0.0000 |
| DD, ED, MIID, SLD, SLI, OHI | 392.4711 | 0.0000 | 0.0000 | 0.2920 | 114.6016 | 0.0000 | 0.0000 |
| ED-P | 0.0000 | 0.0000 | 0.0000 | 4.8220 | 0.0000 | 0.0000 | 0.0000 |
| MOID | 3.0000 | 0.0000 | 0.0000 | 4.4210 | 13.2630 | 0.0000 | 0.0000 |
| VI | 3.0700 | 0.0000 | 0.0000 | 4.8060 | 14.7544 | 0.0000 | 0.0000 |
| G | 536.4069 | 0.0000 | 0.0000 | 0.0070 | 3.7548 | 0.0000 | 0.0000 |
| FRPL | 879.6592 | 0.0000 | 0.0000 | 0.0220 | 19.3525 | 0.0000 | 0.0000 |
| Group B - Add On Unweighted ADM | 4,132.9448 | 0.0000 | 0.0000 | | | | |
| Total Unweighted Group B Add On | | | 4,132.9448 | | | | |
| Group B - Add On Weighted ADM | | | | | 756.0752 | 0.0000 | 0.0000 |
| Total Weighted Group B Add On | | | | | | | 756.0752 |

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

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

| | | Non-AOI ADM | | AOL-FT ADM | | AOI-PT ADM |
|--------------------------------|---|----------------|---|---------------|---|---------------|
| Regular Education Weighted ADM | | 5,695.9720 | | 0.0000 | | 0.0000 |
| Group B - Add On Weighted ADM | + | 756.0752 | + | 0.0000 | + | 0.0000 |
| Total ADM | = | 6,452.0472 | = | 0.0000 | = | 0.0000 |
| AOI Funding Factor | x | 1.0000 | x | 0.9500 | x | 0.8500 |
| Weighted ADM | = | 6,452.0472 | = | 0.0000 | = | 0.0000 |

| | | | | | | |
|---|--------|--|--|---|--|------------------------|
| Total Weighted ADM | | | | | | 6,452.047210 |
| Base Level Amount (FY25) | | | | x | | \$4,914.71 |
| Total Weighted ADM x Base Level Amount | | | | | | \$31,709,940.94 |
| Calculated Teachers Experience Index (FY24) | 1.0157 | | | | | |
| Applied Teachers Experience Index (FY25) | | | | x | | 1.0157 |
| <i>(1.0000 or Calculated Teachers Experience Index)</i> | | | | | | |
| Pre-Adjusted Base Support Level | | | | | | \$32,207,787.02 |

Base Support Level Adjustments

| | | |
|--|---|-------------|
| Audit Service Expense | + | \$39,890.50 |
| Increase for Tuition Loss Adjustment | + | \$0.00 |
| Increase for Student Revenue Loss Phase-Down | + | \$0.00 |
| Adjustment for Remote Instructional Time calculated by ADE | + | \$0.00 |
| CTED 9th Grade Funding Adjustment | + | \$0.00 |
| CTED Continuation 13th Grade Funding Adjustment | | \$0.00 |

| | | |
|---|--|------------------------|
| Total Base Support Level Adjustments | | \$39,890.50 |
| Adjusted Base Support Level | | \$32,247,677.52 |

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

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 (FY24) | | 2,419.00 | |
| Daily Route Miles Per Eligible Student (FY24) | | 0.7528 | |
| Total Approved Daily Route Miles | | 1,821.00 | |
| State Support Level Per Route Mile | x | \$2.37 | |
| Instruction Days | x | 180 | |
| To and From School Support Level | | \$776,838.60 | |
| <u>Activity Trip Level Factor</u> | x | 0.15 | |
| Activity Trip Support Level | | \$116,525.79 | |
| Handicapped Extended School Year Mileage (FY24) | | 0.00 | |
| State Support Level Per Route Mile | x | 2.37 | |
| Handicapped Extended School Year Support Level | | \$0.00 | |
| Annual Expenditures For: | | | |
| Districts (FY24) | Bus Passes | Bus Tokens | \$0.00 |
| | \$0.00 | \$0.00 | \$0.00 |
| FY25 Transportation Support Level (TSL) | | | \$893,364.39 |

Calculation For District Support Level (DSL)

| | | |
|--|---|------------------------|
| FY25 Adjusted Base Support Level (BSL) | | \$32,247,677.52 |
| FY25 Consolidation or Unification Assistance | + | \$0.00 |
| FY25 Transportation Support Level (TSL) | + | \$893,364.39 |
| FY25 District Support Level (DSL) | | \$33,141,041.91 |

Calculation For Revenue Control Limit (RCL)

| | | |
|--|---|------------------------|
| FY25 Adjusted Base Support Level (BSL) | | \$32,247,677.52 |
| FY25 Consolidation or Unification Assistance | + | \$0.00 |
| FY25 Transportation Revenue Control Limit (TRCL) | + | \$1,162,213.59 |
| FY25 Revenue Control Limit (RCL) | | \$33,409,891.11 |

| | |
|-------------------------------|------------------------|
| FY25 Lesser of DSL/RCL | \$33,141,041.91 |
|-------------------------------|------------------------|

Calculation For Transportation Revenue Control Limit (TRCL)

| | | |
|---|-------------|-----------------------|
| FY24 Transportation Revenue Control Limit (TRCL) | | \$1,162,213.59 |
| Change: | | |
| | FY25 TSL | \$893,364.39 |
| | FY24 TSL | - \$892,383.21 |
| | Difference: | \$981.18 |
| Preliminary FY25 TRCL | | \$1,163,194.77 |
| 120% of FY25 TRCL | | \$1,072,037.27 |
| FY25 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

District Page: **4 of 5**

District Additional Assistance (DAA) Calculations

| | <u>PSD</u> | | <u>K-8</u> | | <u>9-12</u> | | <u>Type 03 Transported 9-12</u> | | <u>Total</u> |
|------------------------|---------------------|--|-------------------------|--|-------------------------|--|-------------------------------------|--|-----------------------|
| FY24 District ADM | 7.2650 | | 2,928.4735 | | 1,841.3899 | | 0.0000 | | |
| DAA Per ADM | x \$549.45 | | x \$549.45 | | x \$600.86 | | x \$0.00 | | |
| Preliminary DAA | = \$3,991.75 | | = \$1,609,049.76 | | = \$1,106,417.54 | | = \$0.00 | | \$2,719,459.05 |

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

DAA Growth Factor

| | |
|-----------------------------------|--------------|
| FY24 District ADM | 4,777.1284 |
| FY23 District ADM | / 4,904.6121 |
| FY25 Calculated DAA Growth Factor | = 0.9740 |

| | | | | | | | | | |
|--------------------------------|-------------------|--|-----------------------|--|-----------------------|--|---------------|--|-----------------------|
| FY25 Applied DAA Growth Factor | x 1.000000000 | | x 1.000000000 | | x 1.000000000 | | x 1.000000000 | | |
| District DAA | \$3,991.75 | | \$1,609,049.76 | | \$1,106,417.54 | | \$0.00 | | \$2,719,459.05 |

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

DAA For High School Textbooks

| | | | | | | | | | |
|--------------------------------------|--|--|--|--|------------|--|--|--|---------------------|
| FY24 District High School ADM | | | | | 1,841.3899 | | | | |
| Support Level Amount For Textbooks | | | | | x \$84.93 | | | | |
| DAA For High School Textbooks | | | | | | | | | \$156,389.24 |

| | <u>PSD-8</u> | | <u>9-12</u> | | | | | | |
|--|-----------------------|--|-----------------------|--|--|--|--|--|-----------------------|
| Pre-Adjusted DAA Base Allocation | \$1,613,041.51 | | \$1,262,806.78 | | | | | | \$2,875,848.29 |
| Type 03 Transported 9-12 | | | \$0.00 | | | | | | |
| Total DAA Adjustments | \$0.00 | | \$0.00 | | | | | | \$0.00 |
| Adjusted FY25 DAA Base Allocation | \$1,613,041.51 | | \$1,262,806.78 | | | | | | \$2,875,848.29 |

District name Catalina Foothills Unified School District No. 16

County Pima

CTDnNumber 100216000

Version Adopted

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

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

| | <u>Weighted ADM</u> | <u>Percentage</u> | <u>Lesser of DSL or RCL</u> | <u>FY25 DSL/RCL Allocation</u> |
|--------------|---------------------|-------------------|-----------------------------|--------------------------------|
| PSD-8 | 3,362.8520 | 59.0391244900% | x \$33,141,041.91 | \$19,566,180.99 |
| 9-12 | 2,333.1200 | 40.9608755100% | x \$33,141,041.91 | + \$13,574,860.92 |
| Total | 5,695.9720 | | | \$33,141,041.91 |

Equalization Assessed Valuation

| | <u>PSD-8</u> | <u>9 -12</u> | <u>Total</u> |
|--|-------------------------|-------------------------|------------------------|
| Primary Assessed Valuation 1 (NAV1) | \$750,402,674.00 | \$750,402,674.00 | |
| 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 | \$750,402,674.00 | \$750,402,674.00 | |
| | / 100 | / 100 | |
| | \$7,504,026.74 | \$7,504,026.74 | |
| Qualifying Tax Rate | x 1.5930000000 | x 1.5930000000 | |
| FY25 Qualifying Levy | \$11,953,914.60 | \$11,953,914.60 | \$23,907,829.20 |

Calculation of Equalization Assistance

| | <u>PSD-8</u> | <u>9-12</u> | <u>Total</u> |
|-------------------------------------|--------------------------|--------------------------|--------------------------|
| DSL/RCL Allocation | \$19,566,180.99 | \$13,574,860.92 | \$33,141,041.91 |
| Adjusted CY DAA Base Allocation | + \$1,613,041.51 | + \$1,262,806.78 | + \$2,875,848.29 |
| FY25 Equalization Base | \$21,179,222.50 | \$14,837,667.70 | \$36,016,890.20 |
| FY25 Applied Qualifying Levy | - \$11,953,914.60 | - \$11,953,914.60 | - \$23,907,829.20 |
| FY25 Equalization Assistance | \$9,225,307.90 | \$2,883,753.10 | \$12,109,061.00 |