



FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #2

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was

Proposed June 11, 2024
Adopted June 25, 2024
Revised February 25, 2025
Date

Handwritten signatures of Denise Bartlett and Lisa Taetle

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

02/26/2025

Type the Date as MM/DD/YYYY

Please enter upload by date

Handwritten signature of Denise Bartlett

Superintendent signature

Handwritten signature of Lisa Taetle

Business Manager signature

Denise Bartlett

Superintendent name (typed name)

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: Category and Amount. Rows include Total budgeted revenues for fiscal year 2024 (\$65,000,000) and Estimated revenues by source for fiscal year 2025 (excluding property taxes) with sub-rows for Local, Intermediate, State, Federal, and TOTAL.

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

Table with 3 columns: Category, Prior FY 2024, and 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), and Total Secondary Tax Rate.

Total budgeted expenditures and aggregate school district budget limit (A.R.S. §15-905.H)

Table with 3 columns: Category, Budgeted Expenditures, and 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: Category and Amount. Rows include Average salary of all teachers employed in FY 2025 (budget year), Average salary of all teachers employed in FY 2024 (prior year), Increase in average teacher salary from the prior year, and Percentage increase.

Comments on average salary calculation (Optional):

Empty rectangular box for optional comments on average salary calculation.

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

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.	Denise	Bartlett	dbartlett@cfsd16.org	520-209-7537	
Ms.	Amie	Sams	asams@cfsd16.org	520-209-7537	
Ms.	Lisa	Taetle	ltaetle@cfsd16.org	520-209-7521	
Ms.	Lisa	Taetle	ltaetle@cfsd16.org	520-209-7521	
Ms.	Sandy	Burnette	sburnette@cfsd16.org	520-209-7534	
Ms.	Erin	Matyjasik	ematyjasik@cfsd16.org	520-209-8082	
Ms.	Lynn	Pence	lpence@cfsd16.org	520-209-7516	
Ms.	Vicki	Heald	vheald@cfsd16.org	520-209-7527	
Ms.	Cari	Burson	cburson@cfsd16.org	520-209-8351	
Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Ms.	Lynn	Pence	lpence@cfsd16.org	520-209-7516	
Ms.	Eileen	Jackson	ejackson@cfsd16.org	520-209-7537	
Ms.	Gina	Mehmert	gmehmert@cfsd16.org	520-209-7537	
Ms.	Jacquelyn	Davoli	jdavoli@cfsd16.org	520-209-7537	
Ms.	Amy	Krauss	akrauss@cfsd16.org	520-209-7537	
Mr.	Tom	Logue	tlogue@cfsd16.org	520-209-7537	

SELECT from Dropdown

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

Edupoint (Synergy)

Munis

InTouch

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	15,124,782	3,000,000	855,000	146,000	5,000	18,747,483	19,130,782	2.0%	1.
2000 Support services												
2100 Students	2.	22.00	22.00	1,460,000	390,000	60,000	19,000	20,010	1,923,145	1,949,010	1.3%	2.
2200 Instructional staff	3.	29.25	28.00	1,449,000	422,000	95,000	33,000	2,000	1,951,915	2,001,000	2.5%	3.
2300 General administration	4.	4.00	5.00	673,000	146,000	160,000	2,500	16,000	890,144	997,500	12.1%	4.
2400 School administration	5.	36.80	36.00	2,070,000	520,000	3,000	9,000	4,000	2,560,600	2,606,000	1.8%	5.
2500 Central services	6.	17.75	17.75	1,344,000	368,000	350,000	28,000	44,000	2,166,000	2,134,000	-1.5%	6.
2600 Operation & maintenance of plant	7.	29.60	29.00	1,025,000	348,000	3,150,000	1,280,000	800	5,787,500	5,803,800	0.3%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	500	600	27,688	62,653	28,788	-54.1%	9.
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.
620 School-sponsored athletics	11.	0.00	0.00	109,000	17,000	40,000	18,000	14,000	195,420	198,000	1.3%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.
Regular education subsection subtotal (lines 1-13)	14.	383.40	381.75	23,254,782	5,211,000	4,713,500	1,536,100	133,498	34,284,860	34,848,880	1.6%	14.
200 and 300 Special education												
1000 Instruction	15.	54.00	52.00	2,559,000	688,000	525,000	6,500	1,000	3,604,500	3,779,500	4.9%	15.
2000 Support services												
2100 Students	16.	8.00	8.00	463,000	140,000	120,000	0	0	684,000	723,000	5.7%	16.
2200 Instructional staff	17.	2.50	2.50	154,000	60,000	17,000	1,650	400	215,300	233,050	8.2%	17.
2300 General administration	18.	0.00	0.00	0	0	54,828	0	0	0	54,828		18.
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0.00	0.00	0	0	950	0	0	923	950	2.9%	20.
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	725	0	2,973	725	-75.6%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	64.50	62.50	3,176,000	888,000	717,778	8,875	1,400	4,507,696	4,792,053	6.3%	24.
400 Pupil transportation	25.	2.40	2.40	151,350	43,000	1,684,836	400,000	0	2,158,495	2,279,186	5.6%	25.
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading program	29.	1.50	3.10	138,676	42,319	55,571	500	0	185,397	237,066	27.9%	29.
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	451.80	449.75	26,720,808	6,184,319	7,171,685	1,945,475	134,898	41,136,448	42,157,185	2.5%	30.

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	4,102,053	1.
2. Gifted education	140,000	140,000	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	4,792,053	9.
10. IEP required pupil transportation costs coded within Program 400	78,000	85,000	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	<u>42,850</u>
All funds - Federal	6330	<u> </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) \$ 28,787
 (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.	5,871,556	1,208,601	0	0	0	0	6,544,127	7,080,157	8.2%
2100 Support services - students	2.	371,984	76,569	0	0	0	0	444,956	448,553	0.8%
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.	6,243,540	1,285,170	0	0	0	0	6,989,083	7,528,710	7.7%

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.	4,662,354
Unexpended Budget Balance (line 10 minus 11)	12.	2,326,729
Interest earned in the Classroom Site Fund in FY 2024	13.	420,215
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	4,781,766
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.	7,528,710

(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	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	1,864,241	100,000	1,624,672	1,173,761	0	0	6,235,539	4,762,674	-23.6%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	2,464,241		4,583,265			0	7,582,523	7,047,506	-7.1%
2000 Support services											
2100, 2200 Students and instructional staff	3.	1,217	81,540	6,000	85,000			0	168,670	173,757	3.0%
2300, 2400, 2500, 2900 Administration	4.	0		160,000	150,000		0	0	436,920	310,000	-29.0%
2600 Operation & maintenance of plant	5.	0		140	65,000			0	154,139	65,140	-57.7%
2700 Student transportation	6.	0		12,215	23,000			0	22,392	35,215	57.3%
3000 Operation of noninstructional services (5)	7.	0		0	13,592			0	0	13,592	
4000 Facilities acquisition and construction	8.	0		0	0			1,150,000	2,450,000	1,150,000	-53.1%
5000 Debt service	9.					1,596,472	19,489		2,080,198	1,615,961	-22.3%
Total unrestricted capital outlay fund (lines 2-9)	10.	1,217	2,545,781	178,355	4,919,857	1,596,472	19,489	1,150,000	12,894,842	10,411,171	-19.3%

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)]

\$ 13,592

(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	10,411,171	13,695,768	3,697,325	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	1,150,000	7,960,314	1,214,907	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	0	0	0	0	0	7.
673X Vehicles	8.	62,216	0	4,041,703	2,044,052	0	0	0	0	8.
673X Technology Hardware & Software	9.	500,000	500,000	47,079	15,115	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	2,062,009	1,596,472	6,608	135,737	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	18,189	19,489	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	6,592,414	4,765,961	12,236,578	3,520,351	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	3,310,652	997,794			0	0	13.
New Construction	14.	0	0	4,779,390	217,113	0	0	0	0	14.
Other	15.	6,592,414	4,765,961	4,146,536	2,305,444	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	6,592,414	4,765,961	12,236,578	3,520,351	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 \$ -

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

		<u>A.</u> <u>Maintenance and Operation</u>		<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ <u>34,387,546</u>	\$ <u>34,387,546</u>		\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,874,022</u>			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>			
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,874,022</u>	<u>259,570</u>		<u>2,614,452</u>
*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		<u>4,552,808</u>		
(b) Unrestricted Capital Outlay				<u>2,000,000</u>
(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		<u>20,000</u>		
(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)		<u>2,393,425</u>		
(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.M, 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)		<u>0</u>		
(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: <u>FRPL and DAA</u>		<u>195,386</u>		
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>348,450</u>		
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)		<u>\$ 42,157,185</u>		
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)				<u>\$ 4,614,452</u>

* 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>(2,257)</u>
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>12,892,585</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>12,892,585</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>7,440,889</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>5,451,696</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>345,023</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: _____	\$ _____
(b) ADM/Transportation audit adjustment	\$ _____
(c) Other: _____	\$ _____
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>4,614,452</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>10,411,171</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	42,124	8,671					45,719	50,795	11.1%
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	42,124	8,671	0	0		0	45,719	50,795	11.1%
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%

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

[Signature]
President of the Governing Board

1. 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	4,777.4108	4,761.0578	2. Average salary of all teachers employed in FY 2024 (prior year)	62,683
				3. Increase in average teacher salary from the prior year	2,601
				4. Percentage increase	4%
2. Tax Rates:		Prior FY		Est. Budget FY	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.3576	3.2193	Comments on average salary calculation (Optional):	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5742	1.5362		
3. Budgeted expenditures and budget limits:		Budgeted			
		Expenditures	Budget Limit		
Maintenance & Operation Fund		42,157,185	42,157,185		
Classroom Site Fund		7,528,710	7,528,710		
Unrestricted Capital Outlay Fund		10,411,171	10,411,171		

	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	17,761,099	18,124,782	986,384	1,006,000	18,747,483	19,130,782	2.0%
2000 Support services							
2100 Students	1,785,000	1,850,000	138,145	99,010	1,923,145	1,949,010	1.3%
2200 Instructional staff	1,869,000	1,871,000	82,915	130,000	1,951,915	2,001,000	2.5%
2300, 2400, 2500 Administration	4,645,000	5,121,000	971,744	616,500	5,616,744	5,737,500	2.1%
2600 Oper./Maint. of plant	1,337,000	1,373,000	4,450,500	4,430,800	5,787,500	5,803,800	0.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	62,653	28,788	62,653	28,788	-54.1%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	127,200	126,000	68,220	72,000	195,420	198,000	1.3%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	27,524,299	28,465,782	6,760,561	6,383,098	34,284,860	34,848,880	1.6%
200 and 300 Special education							
1000 Instruction	3,124,000	3,247,000	480,500	532,500	3,604,500	3,779,500	4.9%
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	19,050	215,300	233,050	8.2%
2300, 2400, 2500 Administration	0	0	923	55,778	923	55,778	5943.1%
2600 Oper./Maint. of plant	0	0	2,973	725	2,973	725	-75.6%
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	728,053	4,507,696	4,792,053	6.3%
400 Pupil transportation	190,397	194,350	1,968,098	2,084,836	2,158,495	2,279,186	5.6%
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	139,156	180,995	46,241	56,071	185,397	237,066	27.9%
Total Expenditures	31,766,852	32,905,127	9,369,596	9,252,058	41,136,448	42,157,185	2.5%

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

CTD number 100216000
Version Revised #2

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	41,136,448	42,157,185	1,020,737	2.5%
Instructional Improvement	223,973	573,566	349,593	156.1%
English Language Learner	45,719	50,795	5,076	11.1%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,989,083	7,528,710	539,627	7.7%
Federal Projects	2,765,763	1,892,651	(873,112)	-31.6%
State Projects	624,043	621,757	(2,286)	-0.4%
Unrestricted Capital Outlay	12,894,842	10,411,171	(2,483,671)	-19.3%
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	3,697,325	(9,998,443)	-73.0%
Food Service	1,650,000	1,750,000	100,000	6.1%
Other	6,890,343	7,876,000	985,657	14.3%

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	4,102,053
Gifted Education	140,000	140,000
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	4,792,053

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 280.1
Teachers	2	246	248	1 to 19.2
Other	0	37	37	1 to 128.7
Subtotal	2	300	302	1 to 15.8
Classified --				
Managers, supervisors, directors	0	9	9	1 to 529.0
Teachers aides	1	69	70	1 to 68.0
Other	1	4	5	1 to 952.2
Subtotal	2	82	84	1 to 56.7
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

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			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	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	1,464,860	0	0	3,475	44,916,797
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	4,219,870	0	0	100	66,528,073
(b) FY 2024 expenditures and other financing uses	39,802,288	7,500,000	1,620,334	0	10,423,272	0	120,238	4,690,134	3,086,262	8,836,328	5,049,883	0	0	0	81,128,739
3. Estimated FY 2024 ending fund balance	7,120,547	10,597,670	674,725	0	3,300,000	1,307	0	2,061,750	883,707	5,038,003	634,847	0	0	3,575	30,316,131
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	2,691,926	0	0	3,300,000	1,307	0	0	0	0	634,847	0	0	0	6,628,080
(c) Committed	0	0	0	0	0	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	0	0	0	0	11,472,340
(e) Unassigned	5,786,387	5,405,744	0	0	0	0	0	0	0	1,020,005	0	0	0	3,575	12,215,711
(f) Total (amount must agree to line 3 above)	7,120,547	10,597,670	674,725	0	3,300,000	1,307	0	2,061,750	883,707	5,038,003	634,847	0	0	3,575	30,316,131
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	6,931,035
(c) Planned to be spent in FY 2025	1,334,160	5,191,926	616,336	0	3,300,000	1,307	0	2,061,750	550,000	3,945,908	0	0	0	0	17,001,387
(d) Maintained for spending after FY 2025	0	4,261,096	58,088	0	0	0	0	0	333,707	1,092,095	634,847	634,847	0	3,575	7,018,255
(e) Total (amount must agree to line 3 above)	7,120,547	10,597,670	674,424	0	3,300,000	1,307	0	2,061,750	883,707	5,038,003	634,847	634,847	0	3,575	30,950,677

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	10,411,171	7,528,710
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	40,820,789	5,191,926	6,330,141
3. Estimated unspent budget capacity carried forward for spending after FY 2025	1,336,396	5,219,245	1,198,569

C. Comments (optional)

District budgets a four percent carryforward in their Maintenance and Operation Fund.

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less OR more than 1.0 mile	\$ 2.95
More than 0.5 mile through 1.0 mile	\$ 2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)	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	7.2150	2,928.4101	1,838.8173	4,774.4424
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	14.4150	2,893.3817	1,853.5199	4,761.3166
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	14.4150	2,893.3817	1,853.5199	4,761.3166

Check box for Type 03 districts

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	1,024.6676		
8. K-3	1,024.6676		
9. ELL	115.7600		
10. HI	1.3700		
11. MD-R, A-R, and SID-R	69.3100		
12. MD-SC, A-SC, and SID-SC	9.7100		
13. MD-SSI	0.0000		
14. OI-R	3.0000		
15. OI-SC	0.7500		
16. P-SD	0.7850		
17. DD*, ED, MIID, SLD, SLI*, and OHI	405.9250		
18. ED-P	0.0000		
19. MOID	4.0000		
20. VI	4.0000		
21. G	544.7600		
22. FRPL	965.4785		
23. Total Add-on Count (lines 7 through 22)	4,174.1837	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	\$5,013.00
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	1,787.00
2. Number of Eligible Students Transported in FY 2024	2,406.00
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. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

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)	(\$30,392.00)
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$38,712,631.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	

Data entry sheet

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	\$ 313,038.48
K-3 Reading	\$ 208,692.15
- 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)	\$ (30,392.00)
3. Adjusted GBL	\$ 41,106,056.00
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)	\$ (30,392.00)
6. Adjusted budgeted expenditures	\$ 41,106,056.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 41,106,056.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 38,712,631.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 2,393,425.00

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.)			\$ 2,393,425.00

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
=	\$	2,393,425.00

- 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
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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
9. BSL adjustment for the second year after the base year	second year factor x	0.50
10. BSL adjustment for the third year after the base year	third year factor x	0.25
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 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	14.4150	0.0000	0.0000	1.4500	20.9018	0.0000	0.0000
K-8,UE	2,893.3817	0.0000	0.0000	1.1580	3,350.5360	0.0000	0.0000
9-12	1,853.5199	0.0000	0.0000	1.2680	2,350.2632	0.0000	0.0000
Regular Education Unweighted ADM	4,761.3166	0.0000	0.0000				
Total of Unweighted ADM			4,761.3166				
Regular Education Weighted ADM					5,721.7010	0.0000	0.0000
Total of Weighted ADM						5,721.7010	

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	115.7600	0.0000	0.0000	0.1150	13.3124	0.0000	0.0000
K-3	1,024.6676	0.0000	0.0000	0.0600	61.4801	0.0000	0.0000
K-3 (Reading)	1,024.6676	0.0000	0.0000	0.0400	40.9867	0.0000	0.0000
HI	1.3700	0.0000	0.0000	4.7710	6.5363	0.0000	0.0000
MD-R, A-R, SID-R	69.3100	0.0000	0.0000	6.0240	417.5234	0.0000	0.0000
MD-SC, A-SC, SID-SC	9.7100	0.0000	0.0000	5.9880	58.1435	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	3.0000	0.0000	0.0000	3.1580	9.4740	0.0000	0.0000
OI-SC	0.7500	0.0000	0.0000	6.7730	5.0798	0.0000	0.0000
P-SD	0.7850	0.0000	0.0000	3.5950	2.8221	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	405.9250	0.0000	0.0000	0.2920	118.5301	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	4.0000	0.0000	0.0000	4.4210	17.6840	0.0000	0.0000
VI	4.0000	0.0000	0.0000	4.8060	19.2240	0.0000	0.0000
G	544.7600	0.0000	0.0000	0.0070	3.8133	0.0000	0.0000
FRPL	965.4785	0.0000	0.0000	0.0220	21.2405	0.0000	0.0000
Group B - Add On Unweighted ADM	4,174.1837	0.0000	0.0000				
Total Unweighted Group B Add On			4,174.1837				
Group B - Add On Weighted ADM					795.8501	0.0000	0.0000
Total Weighted Group B Add On						795.8501	

Catalina Foothills Unified School District No. 16

Basic Calculations For Equalization Esistance

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		5,721.7010		0.0000		0.0000
Group B - Add On Weighted ADM	+	795.8501	+	0.0000	+	0.0000
Total ADM	=	6,517.5511	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	6,517.5511	=	0.0000	=	0.0000

Total Weighted ADM						6,517.551114
Base Level Amount (FY25)					x	\$5,013.00
Total Weighted ADM x Base Level Amount						\$32,672,483.73
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						\$33,185,441.73
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				
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00				
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00				
Total Base Support Level Adjustments						\$39,890.50
Adjusted Base Support Level						\$33,225,332.23

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

Is Small Isolated School District: Not Isolated

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District name Catalina Foothills Unified School District No. 16

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Version Revised #2

Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles			
Eligible Students Transported (FY24)		2,406.00	
Daily Route Miles Per Eligible Student (FY24)		0.7427	
Total Approved Daily Route Miles		1,787.00	
State Support Level Per Route Mile	x	\$2.42	
Instruction Days	x	180	
To and From School Support Level		\$778,417.20	
Activity Trip Level Factor	x	0.15	
Activity Trip Support Level		\$116,762.58	
Handicapped Extended School Year Mileage (FY24)		0.00	
State Support Level Per Route Mile	x	2.42	
Handicapped Extended School Year Support Level		\$0.00	
Annual Expenditures For:			
Districts (FY24)		\$0.00	\$0.00
			\$0.00
FY25 Transportation Support Level (TSL)			\$895,179.78

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL)		\$33,225,332.23
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Support Level (TSL)	+	\$895,179.78
FY25 District Support Level (DSL)		\$34,120,512.01

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL)		\$33,225,332.23
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Revenue Control Limit (TRCL)	+	\$1,162,213.59
FY25 Revenue Control Limit (RCL)		\$34,387,545.82

FY25 Lesser of DSL/RCL	\$34,120,512.01
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Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL)		\$1,162,213.59
Change:		
FY25 TSL	\$895,179.78	
FY24 TSL	- \$892,383.21	
Difference:	\$2,796.57	
Preliminary FY25 TRCL		\$1,165,010.16
120% of FY25 TRCL	\$1,074,215.74	
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

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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>
FY24 District ADM	7,2150	2,928,4101	1,838,8173	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	

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Preliminary DAA = \$3,964.28 = \$1,609,014.93 = \$1,104,871.76 = \$0.00 **\$2,717,850.97**
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*

DAA Growth Factor

FY24 District ADM 4,774.4424
 FY23 District ADM / 4,904.6121
 FY25 Calculated DAA Growth Factor = 0.9735
 FY25 Applied DAA Growth Factor x 1.000000000

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

District DAA **\$3,964.28** **\$1,609,014.93** **\$1,104,871.76** **\$0.00** **\$2,717,850.97**

DAA For High School Textbooks

FY24 District High School ADM 1,838.8173
 Support Level Amount For Textbooks x \$84.93
DAA For High School Textbooks **\$156,170.75**

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$1,612,979.21	\$1,261,042.51	\$2,874,021.72
Type 03 Transported 9-12	\$0.00	\$0.00	
Total DAA Adjustments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Adjusted FY25 DAA Base Allocation	\$1,612,979.21	\$1,261,042.51	\$2,874,021.72

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

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	3,371.4378	58.9236970500%	x \$34,120,512.01	\$20,105,067.13
9-12	2,350.2632	41.0763029500%	x \$34,120,512.01	+ \$14,015,444.88
Total	<u>5,721.7010</u>			<u>\$34,120,512.01</u>

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	<u>\$0.00</u>	<u>\$0.00</u>	

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County Pima

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Equalization Assessed Valuation	\$750,402,674.00		\$750,402,674.00	
	/	<u>100</u>	/	<u>100</u>
		\$7,504,026.74		\$7,504,026.74
Qualifying Tax Rate	x	<u>1.5930000000</u>	x	<u>1.5930000000</u>
FY25 Qualifying Levy		<u>\$11,953,914.60</u>		<u>\$11,953,914.60</u>
				\$23,907,829.20

Calculation of Equalization Assistance

	<u>PSD-8</u>		<u>9-12</u>		<u>Total</u>	
DSL/RCL Allocation	\$20,105,067.13		\$14,015,444.88		\$34,120,512.01	
Adjusted CY DAA Base Allocation	+	\$1,612,979.21	+	\$1,261,042.51	+	\$2,874,021.72
FY25 Equalization Base		\$21,718,046.34		\$15,276,487.39		\$36,994,533.73
FY25 Applied Qualifying Levy	-	<u>\$11,953,914.60</u>	-	<u>\$11,953,914.60</u>	-	<u>\$23,907,829.20</u>
FY25 Equalization Assistance		<u>\$9,764,131.74</u>		<u>\$3,322,572.79</u>		<u>\$13,086,704.53</u>