



Governing Board Agenda Item

Meeting Date: July 28, 2022

Agenda Item No: E.1

From: Dan Contorno, Chief Financial Officer

Subject: FY23 District Expenditure Budget Revision #1

Consent Action Discussion

Background:

Statute dictates a school district must propose and adopt an annual school budget prior to July 15th. The District will have the opportunity to reflect true student enrollment through revisions throughout the year until May 15th. On June 23, 2022, the legislature passed the FY 2023 K-12 State Budget. This came weeks after the District governing board passed the proposed budget on June 9th.

The key elements in the state budget bill and their impact to our school district are:

- Base Support Level increased by 7.417% (\$4,445.53 to \$4,775.27). Might see it advertised as 8.76%, but they blended in Teacher Compensation factor of 1.25%. (\$3.9M)
- District Additional Assistance (Capital) increased by 11.44%. (\$6.5M)
- Transportation Support level increase. No impact of school district due to formula.
- Group B weight for ED, MIMR, SLD, SLI, OHI increase to .292 from .093. (\$1.67M)
- New group B poverty weight based on number of free/reduced student, .018 (\$372K)

Budget highlights:

Maintenance and Operation, \$104,338,707
District Additional Assistance, \$6,257,356
Classroom Site Fund, \$10,738,694

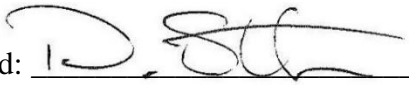
Attached:

Exhibit 1: FY 22/23 School District Annual Expenditure Budget, Revision #1

Recommended Motion:

I move the Governing Board adopt the 2022-2023 School District Annual Expenditure Budget, Revision #1 as presented.

*Questions should be directed to: Dan Contorno, Chief Financial Officer
Phone: (520) 682-4756*

Approved for transmittal to the Governing Board:  _____
Dr. Daniel Streeter, Superintendent



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Table with 2 columns: Action (Proposed, Adopted, Revised) and Date (June 9, 2022, July 12, 2022, July 28, 2022)

Signature lines for Superintendent and Business Manager

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by July 29, 2022

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Daniel Streeter, Ed.

Dan Contorno

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Daniel Contorno

Telephone: 520-682-4756

Email: d.j.contorno@maranausd.org

REVENUES AND PROPERTY TAXATION

Table showing Total Budgeted Revenues for Fiscal Year 2022 (\$140,000,000) and Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes) including Local, Intermediate, State, Federal, and TOTAL.

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

Table comparing tax rates for Prior FY 2022 and Est. Budget FY 2023 for Primary, Secondary, 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 showing Budgeted Expenditures and Budget Limit for Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects, and Total Aggregate School District Budget Limit.

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

Table showing Average salary of all teachers employed in FY 2023 (budget year), Average salary of all teachers employed in FY 2022 (prior year), Increase in average teacher salary from the prior year, and Percentage increase (8%).

Comments on average salary calculation (Optional): Average teacher salary are teaching positions coded to 1000 functions and 6112 object code. Total budgeted salaries divided by Full Time Equivalence, from SDER report. Classroom Site Fund base pay allocation, override amounts and previous year stipends for Instructional Improvement and PBP payment dollars are included. Large impact were ESSER stipend and Classroom Site Fund One Time payment.

DISTRICT CONTACT INFORMATION

| | Prefix | First Name | Last Name | Email Address | Telephone Number | Extension |
|--|--------|------------|-----------------|--|------------------|-----------|
| Superintendent | | Dan | Streeter | d.l.streeter@maranausd.org | 520-682-4774 | |
| Executive Assistant to Superintendent | | Brenda | Drury | b.r.drury@maranausd.org | 520-682-4774 | |
| Chief Financial Officer | | Dan | Contorno | d.j.contorno@maranausd.org | 520-682-4756 | |
| Business Manager 1 | | Kim | Bellew | k.a.bellew@maranausd.org | 520-682-4749 | |
| Business Manager 2 | | Dan | Contorno | d.j.contorno@maranausd.org | 520-682-4756 | |
| Business Consultant | | | | | | |
| School District Employee Report (SDER) Coordinator | | Monica | Harper | m.j.harper@maranausd.org | 520-682-3243 | |
| SPED Data Reporting Coordinator | | Sarah | Clem | s.l.clem@maranausd.org | 520-682-4782 | |
| AzEDS/ADM Data Coordinator | | Patrick | Keeling | P.R.Keeling@maranausd.org | 520-682-3243 | 7840 |
| Transportation Data Reporting Coordinator | | Alisha | Meza | a.m.meza@maranausd.org | 520-682-1055 | |
| CTE Coordinator | | Mark | Goligoski | M.J.Goligoski@maranausd.org | 520-682-3243 | |
| Poverty Coordinator | | Denise | Linsalata | D.L.Linsalata@maranausd.org | 520-682-3243 | |
| Assessments Coordinator | | Kristin | Reidy | k.l.reidy@maranausd.org | 520-682-4757 | |
| Curriculum Coordinator | | Kristin | Reidy | k.l.reidy@maranausd.org | 520-682-4757 | |
| Information Technology (IT) Director | | Patrick | Keeling | P.R.Keeling@maranausd.org | 520-682-3243 | 7840 |
| Bookstore Manager | | Kim | Bellew | k.a.bellew@maranausd.org | 520-682-4749 | |
| Governing Board Member | | Tom | Carlson | T.A.Carlson@maranausd.org | 520-682-3243 | |
| Governing Board Member | | Hunter | Holt | H.D.Holt@maranausd.org | 520-682-3243 | |
| Governing Board Member | | Dan | Post | D.K.Post@maranausd.org | 520-682-3243 | |
| Governing Board Member | | Maribel | Lopez | M.Z.Lopez@maranausd.org | 520-682-3243 | |
| Governing Board Member | | John | Lewandowski | J.W.Lewandowski@maranausd.org | 520-682-3243 | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |
| Governing Board Member | | | | | | |

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

Bookstore Cash Receipting System

District's website home page address

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

| Expenditures | FTE | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Other 6800 | Totals | | % Increase/ Decrease | | |
|---|-----------------------|--------------|------------------|------------------------------|--|------------------|---------------|---------------------|----------------------|----------------------------|--------|-----|
| | Prior FY | Budget FY | | | | | | Prior FY 2022 | Budget FY 2023 | | | |
| | 100 Regular Education | | | | | | | | | | | |
| 1000 Instruction | 1. | 625.00 | 630.00 | 30,181,152 | 10,908,748 | 613,530 | 268,894 | 6,477 | 38,574,301 | 41,978,801 | 8.8% | 1. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 2. | 78.00 | 78.00 | 3,800,000 | 1,200,000 | 55,546 | 160,955 | 1,551 | 4,705,752 | 5,218,052 | 10.9% | 2. |
| 2200 Instructional Staff | 3. | 25.00 | 25.00 | 2,300,000 | 695,844 | 130,216 | 23,711 | 2,172 | 2,866,678 | 3,151,943 | 10.0% | 3. |
| 2300 General Administration | 4. | 8.00 | 8.00 | 784,155 | 193,643 | 255,227 | 11,517 | | 1,323,182 | 1,244,542 | -5.9% | 4. |
| 2400 School Administration | 5. | 71.00 | 71.00 | 5,385,869 | 1,629,910 | 19,046 | 48,694 | 13,350 | 6,064,000 | 7,096,869 | 17.0% | 5. |
| 2500 Central Services | 6. | 39.94 | 39.94 | 2,014,627 | 720,035 | 548,713 | 57,765 | 26,347 | 3,348,210 | 3,367,487 | 0.6% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 76.84 | 76.84 | 3,009,000 | 1,220,914 | 4,796,735 | 1,825,941 | 3,593 | 10,191,594 | 10,856,183 | 6.5% | 7. |
| 2900 Other | 8. | 0.00 | | | | | | | 0 | 0 | 0.0% | 8. |
| 3000 Operation of Noninstructional Services | 9. | 6.00 | 6.00 | 269,944 | 91,787 | | 1,394 | | 334,550 | 363,125 | 8.5% | 9. |
| 610 School-Sponsored Cocurricular Activities | 10. | 0.00 | | 280,037 | 56,773 | | | 895 | 386,250 | 337,705 | -12.6% | 10. |
| 620 School-Sponsored Athletics | 11. | 0.00 | | 606,582 | 93,433 | 10,537 | 21,051 | 22,742 | 807,500 | 754,345 | -6.6% | 11. |
| 630 Other Instructional Programs | 12. | 0.00 | | | | | | | 0 | 0 | 0.0% | 12. |
| 700, 800, 900 Other Programs | 13. | 0.00 | | 189,576 | 60,267 | | | | 0 | 249,843 | -- | 13. |
| Regular Education Subsection Subtotal (lines 1-13) | 14. | 929.78 | 934.78 | 48,820,942 | 16,871,354 | 6,429,550 | 2,419,922 | 77,127 | 68,602,017 | 74,618,895 | 8.8% | 14. |
| 200 and 300 Special Education | | | | | | | | | | | | |
| 1000 Instruction | 15. | 285.00 | 290.00 | 11,000,000 | 3,750,000 | 143,865 | 27,160 | | 13,150,050 | 14,921,025 | 13.5% | 15. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 16. | 25.60 | 26.00 | 3,216,349 | 874,572 | 2,473 | 8,467 | | 3,715,450 | 4,101,861 | 10.4% | 16. |
| 2200 Instructional Staff | 17. | 10.88 | 11.00 | 761,465 | 252,133 | 17,032 | 21,824 | 1,813 | 919,000 | 1,054,267 | 14.7% | 17. |
| 2300 General Administration | 18. | 0.00 | | | | | | | 0 | 0 | 0.0% | 18. |
| 2400 School Administration | 19. | 0.00 | | | | | | | 0 | 0 | 0.0% | 19. |
| 2500 Central Services | 20. | 0.00 | | | | 6,839 | | | 14,000 | 6,839 | -51.2% | 20. |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | | | | 4,863 | 18,885 | | 15,000 | 23,748 | 58.3% | 21. |
| 2900 Other | 22. | 0.00 | | | | | | | 0 | 0 | 0.0% | 22. |
| 3000 Operation of Noninstructional Services | 23. | 0.00 | | | | | | | 0 | 0 | 0.0% | 23. |
| Subtotal (lines 15-23) | 24. | 321.48 | 327.00 | 14,977,814 | 4,876,705 | 175,072 | 76,336 | 1,813 | 17,813,500 | 20,107,740 | 12.9% | 24. |
| 400 Pupil Transportation | 25. | 152.00 | 154.00 | 4,905,000 | 1,853,000 | 275,000 | 2,100,000 | 65 | 7,375,500 | 9,133,065 | 23.8% | 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 | 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. | 0.00 | 4.00 | 344,090 | 121,017 | 10,000 | 3,900 | | 565,850 | 479,007 | -15.3% | 29. |
| Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11) | 30. | 1,403.26 | 1,419.78 | 69,047,846 | 23,722,076 | 6,889,622 | 4,600,158 | 79,005 | 94,356,867 | 104,338,707 | 10.6% | 30. |

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

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

(A.R.S. §§ 15-761 and 15-903)

| | Prior FY | Budget FY | |
|--|------------|------------|-----|
| 1. Total All Disability Classifications | 14,885,613 | 16,976,283 | 1. |
| 2. Gifted Education | 1,120,000 | 1,010,000 | 2. |
| 3. Remedial Education | 40 | 700 | 3. |
| 4. ELL Incremental Costs | 520,000 | 527,194 | 4. |
| 5. ELL Compensatory Instruction | 0 | | 5. |
| 6. Vocational and Technical Education (non-CTED) | 61,000 | 51,310 | 6. |
| 7. Career Education (non-CTED) | 0 | 5,000 | 7. |
| 8. Career Technical Education (CTED) | 1,226,847 | 1,537,253 | 8. |
| 9. Total (lines 1 through 8. Must equal total of line 24, page 1) | 17,813,500 | 20,107,740 | 9. |
| 10. IEP required pupil transportation costs coded within Program 400 | 2,152,650 | 2,200,000 | 10. |

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19
 Staff-Pupil 1 to 11

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

| | Prior FY | Budget FY |
|--|----------|-----------|
| Number of FTE - Certified Employees | 838.90 | 845.00 |
| Number of FTE - Certified Purchased Services Personnel | | 2.00 |

Expenditures Budgeted for Audit Services

| | | |
|-----------------------|-------------|--------------|
| M&O Fund - Nonfederal | 6350 | 43744 |
| All Funds - Federal | 6330 | <u>4,860</u> |

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

Amount Budgeted in M&O Fund for a Performance Pay Component _____

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 115,000
 (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 2022 | Budget FY 2023 | |
| 1000 Instruction | 1. | 8,185,406 | 1,601,088 | | | | | 9,663,339 | 9,786,494 | 1.3% |
| 2100 Support Services - Students | 2. | 365,000 | 74,200 | | | | | 720,000 | 439,200 | -39.0% |
| 2200 Support Services - Instructional Staff | 3. | 410,000 | 103,000 | | | | | 290,000 | 513,000 | 76.9% |
| 2300 Support Services - General Administration | 4. | | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 5. | | | | | | | 0 | 0 | 0.0% |
| 3300 Community Services Operations | 6. | | | | | | | 0 | 0 | 0.0% |
| 4000 Facilities Acquisition and Construction | 7. | | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service | 8. | | | | | | | 0 | 0 | 0.0% |
| Total Expenditures (lines 1-8) | 9. | 8,960,406 | 1,778,288 | 0 | 0 | 0 | 0 | 10,673,339 | 10,738,694 | 0.6% |

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

Classroom Site Fund Budget Limit Calculation

| | | |
|--|-----|------------|
| FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16) | 10. | 10,673,339 |
| FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 11. | 10,377,638 |
| Unexpended Budget Balance (line 10 minus 11) | 12. | 295,701 |
| Interest Earned in the Classroom Site Fund in FY 2022 | 13. | 5,522 |
| FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708) | 14. | 10,437,471 |
| Adjustments to FY 2023 Classroom Site Fund Budget Limit (1) | 15. | |
| FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2) | 16. | 10,738,694 |

(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 | | Library Books, Textbooks, & Instructional Aids (2) | Property (2) | Redemption of Principal (3) | Interest (4) | All Other Object Codes | Totals | | % Increase/Decrease |
|---|------------|--|------------------|-----------------------------|------------------------|------------------------|------------------|------------------|---------------------|
| | | | | | | | Prior FY | Budget FY | |
| | | 6641-6643 | 6700 | 6831, 6832, 6833 | 6841, 6842, 6843, 6850 | (excluding 6900) | 2022 | 2023 | |
| Unrestricted Capital Outlay Override (1) | 1. | | | | | | 0 | 0 | 0.0% |
| Unrestricted Capital Outlay Fund 610 (6) | | | | | | | | | |
| 1000 Instruction | 2. | 2,037,356 | 1,852,660 | | | | 3,922,562 | 3,890,016 | -0.8% |
| 2000 Support Services | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | 150,000 | 120,000 | | | | 275,000 | 270,000 | -1.8% |
| 2300, 2400, 2500, 2900 Administration | 4. | | 1,400,000 | | | | 200,000 | 1,400,000 | 600.0% |
| 2600 Operation & Maintenance of Plant | 5. | | 300,000 | | | | 500,000 | 300,000 | -40.0% |
| 2700 Student Transportation | 6. | | 400,000 | | | | 58,000 | 400,000 | 589.7% |
| 3000 Operation of Noninstructional Services (5) | 7. | | | | | | 5,000 | 0 | -100.0% |
| 4000 Facilities Acquisition and Construction | 8. | | | | | | 0 | 0 | 0.0% |
| 5000 Debt Service | 9. | | | | | | 0 | 0 | 0.0% |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0 | 2,187,356 | 4,072,660 | 0 | 0 | 4,960,562 | 6,260,016 | 26.2% |

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

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

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

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

(2) Detail by object code:

| | Unrestricted Capital Outlay |
|-------------------------------|-----------------------------|
| 6641 Library Books | \$ 150,000 |
| 6642 Textbooks | 100,000 |
| 6643 Instructional Aids | 650,000 |
| 673X Furniture and Equipment | 350,000 |
| 673X Vehicles | 50,000 |
| 673X Tech Hardware & Software | 1,670,000 |

(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.

\$ 250,000

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

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

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

| Expenditures | UNRESTRICTED CAPITAL OUTLAY | | BOND BUILDING | | NEW SCHOOL FACILITIES | | ADJACENT WAYS | | | |
|---|-----------------------------|-----------|---------------|-----------|-----------------------|-----------|---------------|-----------|-----------|-----|
| | Fund 610 | | Fund 630 | | Fund 695 | | Fund 620 (2) | | | |
| | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | Prior FY | Budget FY | | |
| Total Fund Expenditures | 1. | 4,960,562 | 6,260,016 | 5,000,000 | 3,000,000 | 0 | | 2,023,805 | 2,200,000 | 1. |
| Select Object Codes Detail (1) | | | | | | | | | | |
| 6150 Classified Salaries | 2. | 0 | | 125,000 | | 0 | | 0 | | 2. |
| 6200 Employee Benefits | 3. | 0 | | 35,000 | | 0 | | 0 | | 3. |
| 6450 Construction Services | 4. | 0 | | 500,000 | 500,000 | 0 | 17,000,000 | 1,523,805 | 1,750,000 | 4. |
| 6710 Land and Improvements | 5. | 0 | | 0 | | 0 | | 500,000 | 450,000 | 5. |
| 6720 Buildings and Improvements | 6. | 0 | | 500,000 | 250,000 | 0 | | 0 | | 6. |
| 673X Furniture and Equipment | 7. | 350,000 | 350,000 | 500,000 | 250,000 | 0 | | 0 | | 7. |
| 673X Vehicles | 8. | 100,000 | 50,000 | 1,340,000 | | 0 | | 0 | | 8. |
| 673X Technology Hardware & Software | 9. | 2,300,000 | 1,670,000 | 2,000,000 | 2,000,000 | 0 | | 0 | | 9. |
| 6831, 6832, 6833 Redemption of Principal | 10. | 0 | | 0 | | 0 | | 0 | | 10. |
| 6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs | 11. | 0 | | 0 | | 0 | | 0 | | 11. |
| Total (lines 2-11) | 12. | 2,750,000 | 2,070,000 | 5,000,000 | 3,000,000 | 0 | 17,000,000 | 2,023,805 | 2,200,000 | 12. |
| Total amounts reported on lines 2-11 above for: | | | | | | | | | | |
| Renovation | 13. | 100,000 | | 1,000,000 | 750,000 | | | 100,000 | 700,000 | 13. |
| New Construction | 14. | 50,000 | | 0 | | 0 | 17,000,000 | 1,923,805 | 1,500,000 | 14. |
| Other | 15. | 2,600,000 | | 4,000,000 | 2,250,000 | 0 | | 0 | | 15. |
| Total (lines 13-15, must equal line 12) | 16. | 2,750,000 | Check line 12 | 5,000,000 | 3,000,000 | 0 | 17,000,000 | 2,023,805 | 2,200,000 | 16. |

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 \$ 950,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line 1

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

| FTE | | TOTAL ALL FUNCTIONS | |
|----------|-----------|---------------------|------------|
| Prior FY | Budget FY | Prior FY | Budget FY |
| 20.25 | 24.00 | 2,000,000 | 1,700,000 |
| 4.00 | 4.00 | 375,000 | 375,000 |
| 2.40 | 2.50 | 750,000 | 700,000 |
| 0.00 | | 0 | |
| 0.00 | 1.00 | 50,000 | 25,000 |
| 1.00 | 0.50 | 35,000 | 30,000 |
| 0.00 | | 0 | |
| 21.00 | 28.00 | 2,400,000 | 2,500,000 |
| 0.00 | | 5,000 | 5,000 |
| 0.00 | | 0 | |
| 0.00 | | 0 | |
| 0.00 | | 225,000 | 250,000 |
| 0.00 | | 40,000 | 48,000 |
| 0.00 | | 2,400,000 | 2,700,000 |
| 0.00 | | 375,000 | 400,000 |
| 0.00 | | 0 | |
| 160.00 | 160.00 | 14,000,000 | 14,000,000 |
| 208.65 | 220.00 | 22,655,000 | 22,733,000 |
| 0.00 | | 200,000 | 200,000 |
| 0.00 | | 0 | |
| 0.00 | | 0 | |
| 0.00 | | 0 | |
| 0.00 | | 0 | |
| 0.00 | | 0 | |
| 0.00 | | 13,000 | 0 |
| 0.00 | | 50,000 | 74,000 |
| 0.00 | | 350,000 | 350,000 |
| 0.00 | | 0 | |
| 0.00 | | 150,000 | |
| 0.00 | 0.00 | 763,000 | 624,000 |
| 208.65 | 220.00 | 23,418,000 | 23,357,000 |

| Prior FY | Budget FY |
|----------|-----------|
| 475,000 | 493,876 |
| 0 | |
| 0 | |
| 100,000 | 65,000 |
| 575,000 | 558,876 |

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. | 950 Chromebooks |

| Prior FY | Budget FY |
|------------|------------|
| 0 | |
| 0 | 0 |
| 0 | 0 |
| 150,000 | 200,000 |
| 4,500,000 | 4,500,000 |
| 1,500,000 | 1,600,000 |
| 2,100,000 | 2,200,000 |
| 1,400,000 | 1,400,000 |
| 400,000 | 500,000 |
| 1,000,000 | 1,000,000 |
| 0 | |
| 5,000 | 5,000 |
| 0 | |
| 500,000 | 400,000 |
| 40,000 | 40,000 |
| 100,000 | 50,000 |
| 250,000 | 250,000 |
| 200,000 | 200,000 |
| 0 | |
| 150,000 | 250,000 |
| 0 | |
| 13,500 | 5,500 |
| 1,300,000 | 1,500,000 |
| 0 | |
| 0 | |
| 0 | |
| 200,000 | 200,000 |
| 3,500,000 | 3,250,000 |
| 0 | |
| 1,500,000 | 2,000,000 |
| 11,063,819 | 11,209,631 |
| 0 | |
| 1,000,000 | 1,000,000 |
| 50,000 | 50,000 |

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

\$ -

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

| | | A. Maintenance and Operation | | B. Unrestricted Capital Outlay |
|---|---------------|---|--|---|
| *1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3) | \$ 91,324,152 | \$ 91,324,152 | | \$ 0 |
| *2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4) | \$ 6,506,741 | | | |
| (b) DAA Adjustment (from BSA55 tab, page 4) | \$ 0 | | | |
| (c) Total DAA (line 2.a plus 2.b) | \$ 6,506,741 | 2,004,081 | | 4,502,660 |
| *3. FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6) | | | | |
| (a) Maintenance and Operation | | 9,137,039 | | |
| (b) Unrestricted Capital Outlay | | | | |
| (c) Special Program | | | | |
| *4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9- 12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6) | | | | |
| *5. Tuition Revenue (A.R.S. §§15-823 and 15-824) | | | | |
| Local (Do not include full-day kindergarten or summer school tuition) | | | | |
| (a) Individuals and Other Private Sources | | 615,000 | | 16,000 |
| (b) Other Arizona Districts | | 10,000 | | 1,000 |
| (c) Out-of-State Districts and Other Governments | | | | |
| State | | | | |
| (d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02) | | | | |
| *6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204) | | | | |
| *7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B) | | | | |
| 8. Budget Increase for: | | | | |
| (a) Desegregation Expenditures (A.R.S. §15-910.G-K) | | | | |
| * (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M) | | 0 | | |
| * (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01) | | 1,856,867 | | |
| (d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2) | | | | |
| (e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N) | | | | |
| * (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | | | | |
| * (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920) | | 0 | | |
| (h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214) | | | | |
| * (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947) | | | | |
| *9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable. | | | | |
| (a) Prior Year Over Expenditures/Resolutions: | | | | |
| (b) Decrease for Transfer from M&O to Energy and Water Savings Fund | | (1,448,432) | | |
| (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) | | 840,000 | | |
| 11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount) | | \$ 104,338,707 | | |
| 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) | | | | \$ 4,519,660 |

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

| | |
|---|----------------------------|
| 1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12) | \$ <u>4,960,562</u> |
| 2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.) | \$ _____ |
| 3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2) | \$ <u>4,960,562</u> |
| 4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10) | \$ <u>4,960,562</u> |
| 5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2 | \$ <u>4,960,562</u> |
| 6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>3,221,328</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>1,739,234</u> |
| 8. Interest Earned in Fund 610 in FY 2022 | \$ <u>1,122</u> |
| 9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F) | \$ _____ |
| 10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions: | \$ _____ |
| _____ | \$ _____ |
| (b) ADM/Transportation Audit Adjustment | \$ _____ |
| (c) Other: | \$ _____ |
| _____ | \$ _____ |
| 11. Amount to be Used for Capital Expenditures (from page 7, line 12) | \$ <u>4,519,660</u> |
| 12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1) | \$ <u><u>6,260,016</u></u> |

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

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

| English Language Learners Supplement | FTE | | Salaries 6100 | Employee Benefits 6200 | Purchased Services 6300, 6400, 6500 | Supplies 6600 | Property 6700 | Other 6800 | Totals | | % Increase/ Decrease |
|---|-------------|--------------|------------------|------------------------------|--|------------------|------------------|---------------|---------------------|----------------------|-------------------------|
| | Prior FY | Budget FY | | | | | | | Prior FY 2022 | Budget FY 2023 | |
| Expenditures | | | | | | | | | | | |
| English Language Learner Fund 071 (A.R.S. §15-756.04) | | | | | | | | | | | |
| 1000 Instruction | 1. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 2. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 3. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2300 General Administration | 4. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2400 School Administration | 5. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 6. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 7. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2700 Student Transportation | 8. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2900 Other | 9. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| Total (lines 1-9) (to Budget, page 6, Other Funds, line 2) | 10. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Compensatory Instruction Fund 072 (A.R.S. §15-756.11) | | | | | | | | | | | |
| 1000 Instruction | 11. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2200 Instructional Staff | 13. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2300 General Administration | 14. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2400 School Administration | 15. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2500 Central Services | 16. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2600 Operation & Maintenance of Plant | 17. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2700 Student Transportation | 18. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| 2900 Other | 19. | 0.00 | | | | | | | 0 | 0 | 0.0% |
| Total (lines 11-19) (to Budget, page 6, Other Funds, line 3) | 20. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

I certify that the Budget of Maana Unified School District, Pima County for fiscal year 2023 was officially revised by the Governing Board on, July 28, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting Dan Contorno at the District Office, telephone 520-682-4756 during normal business hours.

President of the Governing Board

| | | | | | |
|---|-----------------|------------------------------|-----------------------|---|--------|
| 1. Average Daily Membership: | | Prior Year | Budget Year | 4. Average Teacher Salaries (A.R.S. §15-903.E) | |
| | 2021 ADM | 2022 ADM | 2023 ADM | 1. Average salary of all teachers employed in FY 2023 (budget year) | 57,363 |
| Attending | 11,723.4900 | 11,983.2363 | 11,983.2363 | 2. Average salary of all teachers employed in FY 2022 (prior year) | 52,895 |
| | | | | 3. Increase in average teacher salary from the prior year | 4,468 |
| | | | | 4. Percentage increase | 8% |
| 2. Tax Rates: | | Prior FY | Est. Budget FY | Comments on average salary calculation (Optional): Average teacher salary are teaching positions coded to 1000 functions and 6112 object code. Total budgeted salaries divided by Full Time Equivalence, from SDER report. Classroom Site Fund base pay allocation, override amounts and previous year stipends for Instructional Improvement and PBP payment dollars are included. Large impact were ESSER stipend and Classroom Site Fund One Time payment. | |
| Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate) | | 3.8563 | 3.8563 | | |
| Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | | 1.9031 | 1.9031 | | |
| 3. Budgeted Expenditures and Budget Limits: | | Budgeted Expenditures | | Budget Limit | |
| Maintenance & Operation Fund | | 104,338,707 | 104,338,707 | | |
| Classroom Site Fund | | 10,738,694 | 10,738,694 | | |
| Unrestricted Capital Outlay Fund | | 6,260,016 | 6,260,016 | | |

| 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 | |
| 100 Regular Education | | | | | | | |
| 1000 Instruction | 37,405,961 | 41,089,900 | 1,168,340 | 888,901 | 38,574,301 | 41,978,801 | 8.8% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 4,487,700 | 5,000,000 | 218,052 | 218,052 | 4,705,752 | 5,218,052 | 10.9% |
| 2200 Instructional Staff | 2,685,678 | 2,995,844 | 181,000 | 156,099 | 2,866,678 | 3,151,943 | 10.0% |
| 2300, 2400, 2500 Administration | 9,290,182 | 10,728,239 | 1,445,210 | 980,659 | 10,735,392 | 11,708,898 | 9.1% |
| 2600 Oper./Maint. of Plant | 3,690,000 | 4,229,914 | 6,501,594 | 6,626,269 | 10,191,594 | 10,856,183 | 6.5% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 320,000 | 361,731 | 14,550 | 1,394 | 334,550 | 363,125 | 8.5% |
| 610 School-Sponsored Cocurric. Activities | 383,000 | 336,810 | 3,250 | 895 | 386,250 | 337,705 | -12.6% |
| 620 School-Sponsored Athletics | 741,000 | 700,015 | 66,500 | 54,330 | 807,500 | 754,345 | -6.6% |
| 630, 700, 800, 900 Other Programs | 0 | 249,843 | 0 | 0 | 0 | 249,843 | -- |
| Regular Education Subsection Subtotal | 59,003,521 | 65,692,296 | 9,598,496 | 8,926,599 | 68,602,017 | 74,618,895 | 8.8% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 13,000,000 | 14,750,000 | 150,050 | 171,025 | 13,150,050 | 14,921,025 | 13.5% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 3,490,000 | 4,090,921 | 225,450 | 10,940 | 3,715,450 | 4,101,861 | 10.4% |
| 2200 Instructional Staff | 870,000 | 1,013,598 | 49,000 | 40,669 | 919,000 | 1,054,267 | 14.7% |
| 2300, 2400, 2500 Administration | 0 | 0 | 14,000 | 6,839 | 14,000 | 6,839 | -51.2% |
| 2600 Oper./Maint. of Plant | 0 | 0 | 15,000 | 23,748 | 15,000 | 23,748 | 58.3% |
| 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 | 17,360,000 | 19,854,519 | 453,500 | 253,221 | 17,813,500 | 20,107,740 | 12.9% |
| 400 Pupil Transportation | 5,500,000 | 6,758,000 | 1,875,500 | 2,375,065 | 7,375,500 | 9,133,065 | 23.8% |
| 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 | 428,000 | 465,107 | 137,850 | 13,900 | 565,850 | 479,007 | -15.3% |
| TOTAL EXPENDITURES | 82,291,521 | 92,769,922 | 12,065,346 | 11,568,785 | 94,356,867 | 104,338,707 | 10.6% |

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

CTD NUMBER 100206000
 VERSION Revised #1

| TOTAL EXPENDITURES BY FUND | | | | |
|-----------------------------|-----------------------|-------------|--------------------------------------|-------------------------------------|
| Fund | Budgeted Expenditures | | \$ Increase/(Decrease) from Prior FY | % Increase/(Decrease) from Prior FY |
| | Prior FY | Budget FY | | |
| Maintenance & Operation | 94,356,867 | 104,338,707 | 9,981,840 | 10.6% |
| Instructional Improvement | 575,000 | 558,876 | (16,124) | -2.8% |
| English Language Learner | 0 | 0 | 0 | 0.0% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 10,673,339 | 10,738,694 | 65,355 | 0.6% |
| Federal Projects | 22,655,000 | 22,733,000 | 78,000 | 0.3% |
| State Projects | 763,000 | 624,000 | (139,000) | -18.2% |
| Unrestricted Capital Outlay | 4,960,562 | 6,260,016 | 1,299,454 | 26.2% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 2,023,805 | 2,200,000 | 176,195 | 8.7% |
| Debt Service | 11,063,819 | 11,209,631 | 145,812 | 1.3% |
| School Plant Fund | 150,000 | 200,000 | 50,000 | 33.3% |
| Auxiliary Operations | 1,400,000 | 1,400,000 | 0 | 0.0% |
| Bond Building | 5,000,000 | 3,000,000 | (2,000,000) | -40.0% |
| Food Service | 4,500,000 | 4,500,000 | 0 | 0.0% |
| Other | 14,658,500 | 14,800,500 | 142,000 | 1.0% |

| M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE | | |
|---|------------|------------|
| Program (A.R.S. §§15-761 and 15-903) | Prior FY | Budget FY |
| Total All Disability Classifications | 14,885,613 | 16,976,283 |
| Gifted Education | 1,120,000 | 1,010,000 |
| Remedial Education | 40 | 700 |
| ELL Incremental Costs | 520,000 | 527,194 |
| ELL Compensatory Instruction | 0 | 0 |
| Vocational and Technical Education (non-CTED) | 61,000 | 51,310 |
| Career Education (non-CTED) | 0 | 5,000 |
| Career Technical Education (CTED) | 1,226,847 | 1,537,253 |
| TOTAL | 17,813,500 | 20,107,740 |

| PROPOSED STAFFING SUMMARY | | | | |
|--|----------------------------------|--------------|-----------|-------------------|
| Staff Type | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |
| Certified -- | | | | |
| Superintendent, Principals, Other Administrators | | 47 | 47 | 1 to 255.0 |
| Teachers | 3 | 726 | 729 | 1 to 16.4 |
| Other | | 63 | 63 | 1 to 190.2 |
| Subtotal | 3 | 836 | 839 | 1 to 14.3 |
| Classified -- | | | | |
| Managers, Supervisors, Directors | | 21 | 21 | 1 to 570.6 |
| Teachers Aides | | 255 | 255 | 1 to 47.0 |
| Other | | 555 | 555 | 1 to 21.6 |
| Subtotal | 0 | 831 | 831 | 1 to 14.4 |
| TOTAL | 3 | 1,667 | 1,670 | 1 to 7.2 |
| Special Education -- | | | | |
| Teacher | | 110 | 110 | 1 to 19.0 |
| Staff | | 198 | 198 | 1 to 10.6 |

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

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

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

| | | | |
|--------------------------------------|--|-------------|---------------|
| FY 2023 Budgeted Expenditures | | | |
| 4. | Desegregation (no longer a primary levy, must be zero) | \$ <u>0</u> | <u>0.0000</u> |
| 5. | Dropout Prevention (from page 1, line 27) | <u>0</u> | <u>0.0000</u> |
| 6. | Joint Career and Technical Education and Vocational Education Center | <u>0</u> | <u>0.0000</u> |
| 7. | Small School Adjustment (from page 7, line 4, columns A and B) | <u>\$ 0</u> | <u>0.0000</u> |

Adjustments for FY 2022 Expenditures

| | | | |
|-----|---|----------------------|---------------|
| 8. | Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center | | |
| a. | FY 2022 Total Actual Expenditures for programs above | \$ <u> </u> | |
| b. | Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6) | <u>0</u> | |
| c. | Expenditures over/(under) original budget (line 8.a minus line 8.b) | <u>\$ 0</u> | |
| 9. | Small School Adjustment | | |
| a. | FY 2022 final budget for Small School Adjustment | \$ <u> </u> | |
| b. | FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7) | <u>\$ 0</u> | |
| c. | Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b) | <u>\$ 0</u> | |
| 10. | Total (add lines 4 through 7 and line 8.c. and line 9.c.) | <u>\$ 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 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) | <u>\$ 950,000</u> | <u>0.7910</u> |
| 13. | Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1) | <u>\$</u> | <u>0.0000</u> |

Calculations for Truth in Taxation Notice

| | | | |
|------|---|--------------------------|--|
| A. | Sum of lines 11, 12, and 13 | \$ <u>950,000</u> | |
| B.1. | Current Assessed Value | \$ <u>1,200,967</u> | |
| B.2. | (Line 3 divided by line B.1) x \$10,000 | <u>\$ 0.0000</u> (2) | |
| C.1. | Sum of lines 3, 11, 12, and 13 | <u>\$ 950,000</u> | |
| C.2. | (Line C.1 divided by line B.1) x \$10,000 | <u>\$ 7,910.2923</u> (2) | |

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

DATA ENTRY SHEET

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

UNWEIGHTED STUDENT COUNT

All districts must complete lines 1 through 6 below.

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

| | PSD | K-8 | 9-12 | Total |
|--|---------|------------|------------|-------------|
| Prior Years ADM (A.R.S. §§15-901 and 15-961) | | | | |
| 1. FY 2021 100th-Day ADM | | | | 12,099.7560 |
| 2. FY 2022 100th-Day ADM | 69.2078 | 7,612.1210 | 4,223.7055 | 11,905.0343 |
| Current Year ADM (A.R.S. §§15-943 and 15-808) | | | | |
| 3. FY 2023 Estimated Non-AOI Student Count | 67.8628 | 7,592.5244 | 4,198.4325 | 11,858.8197 |
| 4. FY 2023 Estimated AOI Full-Time Student Count | | 16.8419 | 19.6255 | 36.4674 |
| 5. FY 2023 Estimated AOI Part-Time Student Count | | 11.0971 | 28.6501 | 39.7472 |
| 6. Total FY 2023 Estimated Student Count | 67.8628 | 7,620.4634 | 4,246.7081 | 11,935.0343 |

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 | 3,033.9330 | 8.8534 | |
| 8. K-3 | 3,033.9330 | 8.8534 | |
| 9. ELL | 235.0532 | | |
| 10. HI | 12.4700 | | |
| 11. MD-R, A-R, and SID-R | 198.6998 | | |
| 12. MD-SC, A-SC, and SID-SC | 63.7250 | | |
| 13. MD-SSI | 13.9800 | | |
| 14. OI-R | 9.0100 | | |
| 15. OI-SC | 10.7675 | | |
| 16. P-SD | 2.5788 | | |
| 17. DD*, ED, MIID, SLD, SLI*, and OHI | 1,757.6264 | | *School aged students only |
| 18. ED-P | 2.6925 | | |
| 19. MOID | 19.6978 | | |
| 20. VI | 14.6548 | | |
| 21. G | 143.3200 | | |
| 22. Total Add-on Count (lines 7 through 21) | 12,823.1418 | 17.7068 | 0.0000 |
| 23. FRPL | 4,271.0000 | | |

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

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

| | |
|---|-------------|
| 3. Adjusted FY 2023 Base Level Amount | \$4,775.27 |
| 4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941) | 1.0148 |
| 5. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F) | \$41,661.00 |
| 6. FY 2021 actual federal audit expenditures from all funds | \$4,629.00 |
| 7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7) | \$46,290.00 |

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

| | |
|--|-----------|
| 1. FY 2022 Approved Daily Route Miles | 11,277.00 |
| 2. Number of Eligible Students Transported in FY 2022 | 4,020.00 |
| 3. FY 2022 Annual Expenditure for Bus Tokens | |
| 4. FY 2022 Annual Expenditure for Bus Passes | |
| 5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year | 129.00 |
| 6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year | 5,538.00 |

OTHER INFORMATION

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

ASSESSED PROPERTY VALUATIONS

| | |
|---|-----------------|
| 4. 2022 Primary Net Assessed Valuation (AV) | \$1,200,396,705 |
| 5. 2022 Primary Net Assessed Valuation (AV2) | |
| 6. 2022 Salt River Project (SRP) Valuation | |
| 7. 2022 Government Property Lease Excise Tax Assessed Valuation | |

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

| | |
|--|-----------------|
| 8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption) | |
| 9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption) | \$92,500,000.00 |
| 10. FY 2022 M&O Fund Actual Expenditures (if any) for: | |
| a. Special Program Override | |
| b. Desegregation (A.R.S. §15-910) | |
| c. Tuition Out Debt Service | |
| d. Dropout Prevention Programs | |
| e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | |

DATA ENTRY SHEET

| | | |
|-----|---|--|
| f. | Performance Pay (A.R.S. §15-920) | |
| 11. | Budget Balance Carryforward transferred to the School Opening Fund (if any) | |

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

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

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

| | | |
|-----|---|----|
| 17. | <input type="checkbox"/> 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 <u>must</u> complete line 18 below. | |
| 18. | Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) | FY |
| 19. | For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | |

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

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

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

TYPE 03 DISTRICT INFORMATION

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

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

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

| | | | | |
|----|--|--|--|--|
| a. | | | | |
| b. | | | | |
| c. | | | | |
| d. | | | | |
| e. | | | | |

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

| | | | | |
|----|---|---|--|--|
| f. | 0 | 0 | | |
| g. | 0 | 0 | | |
| h. | 0 | 0 | | |
| i. | 0 | 0 | | |
| j. | 0 | 0 | | |

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

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

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

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

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

| | DESIGNATED AS ISOLATED | | NOT DESIGNATED AS ISOLATED | |
|--|------------------------|----------|----------------------------|----------|
| | K-8 | 9-12 | K-8 | 9-12 |
| Student Count 0.001-99.999 | | | | |
| Support Level Weight | 1.559 | 1.669 | 1.399 | 1.559 |
| Student Count 100.000-499.999 | | | | |
| Student Count Constant | 500.0000 | 500.0000 | 500.0000 | 500.0000 |
| Student Count | - 0.0000 | - 0.0000 | - 0.0000 | - 0.0000 |
| Difference | = 0.0000 | = 0.0000 | = 0.0000 | = 0.0000 |
| Weight Adjustment Factor | x 0.0005 | x 0.0005 | x 0.0003 | x 0.0004 |
| Support Level Weight Increase | = 0.0000 | = 0.0000 | = 0.0000 | = 0.0000 |
| Support Level Weight | + 1.358 | + 1.468 | + 1.278 | + 1.398 |
| Adjusted Support Level Weight | = 0.0000 | = 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 | - 0.0000 |
| Difference | = 0.0000 | = 0.0000 | = 0.0000 | = 0.0000 |
| Weight Adjustment Factor | x 0.0020 | x 0.0020 | x 0.0012 | x 0.0013 |
| Support Level Weight Increase | = 0.0000 | = 0.0000 | = 0.0000 | = 0.0000 |
| Support Level Weight | + 1.158 | + 1.268 | + 1.158 | + 1.268 |
| Adjusted Support Level Weight | = 0.0000 | = 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 | \$ 884,581.52 |
| K-3 Reading | \$ 589,720.85 |
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

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

TABLE TO CALCULATE DAA PER STUDENT COUNT

| | K-8 | 9-12 |
|---|-------------|-------------|
| 1. FY 2023 Student Count (2022 ADM): .001 - 99.999 | | |
| DAA per Student Count | \$ 606.88 | \$ 670.02 |
| 2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999 | | |
| a. Student Count Constant | 500.0000 | 500.0000 |
| b. Student Count | - 0.0000 | - 0.0000 |
| c. Difference | = 0.0000 | = 0.0000 |
| d. Weight Adjustment Factor | x 0.0003 | x 0.0004 |
| e. Support Level Weight Increase | = 0.0000 | = 0.0000 |
| f. Support Level Weight | + 1.2780 | + 1.3980 |
| g. Adjusted Support Level Weight | = 0.0000 | = 0.0000 |
| h. Support Level Amount | x \$ 433.78 | x \$ 451.99 |
| i. DAA per Student Count | = \$ 0.00 | = \$ 0.00 |
| 3. FY 2023 Student Count (2022 ADM): 500.000 - 599.999 | | |
| a. Student Count Constant | 600.0000 | 600.0000 |
| b. Student Count | - 0.0000 | - 0.0000 |
| c. Difference | = 0.0000 | = 0.0000 |
| d. Weight Adjustment Factor | x 0.0012 | x 0.0013 |
| e. Support Level Weight Increase | = 0.0000 | = 0.0000 |
| f. Support Level Weight | + 1.1580 | + 1.2680 |
| g. Adjusted Support Level Weight | = 0.0000 | = 0.0000 |
| h. Support Level Amount | x \$ 433.78 | x \$ 451.99 |
| i. DAA per Student Count | = \$ 0.00 | = \$ 0.00 |
| 4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts | | |
| DAA per Student Count | \$ 502.33 | \$ 549.33 |

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

| | |
|---|------------------|
| 1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11) | \$ 94,356,867.00 |
| 2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption) | \$ 0.00 |
| 3. Adjusted GBL | \$ 94,356,867.00 |
| 4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column) | \$ 94,356,867.00 |
| 5. Adjustments to the GBL (from line 2) | \$ 0.00 |
| 6. Adjusted Budgeted Expenditures | \$ 94,356,867.00 |
| 7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6) | \$ 94,356,867.00 |
| 8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption) | \$ 92,500,000.00 |
| 9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.) | \$ 1,856,867.00 |

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

| | FY 2022 Budget | Actual | Unexpended Budget |
|--|----------------|---------|-------------------|
| 10. FY 2022 Actual Expenditures: | | | |
| a. Special Program Override | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| b. Desegregation | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| c. Tuition Out Debt Service | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| d. Dropout Prevention Programs | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| e. Joint Career and Technical Education and Vocational Education Center | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| f. Performance Pay | \$ 0.00 | \$ 0.00 | = \$ 0.00 |
| g. Total Budget Balance Deductions (lines 10.a through 10.f) | | | = \$ 0.00 |
| 11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.) | | | \$ 1,856,867.00 |
| 12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance) | | | - \$ 0.00 |
| 13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c) | | | = \$ 1,856,867.00 |
| 14. Accommodation District Cash Balance Carryforward | | | |
| a. M&O Fund cash balance as of June 30, 2022 | | | \$ 0.00 |
| b. Actual Budget Balance Carryforward | | | - \$ 0.00 |
| c. Remaining M&O Cash Balance | | | = \$ 0.00 |
| 15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent: | | | |
| a. The amount on line 14.c or | \$ 0.00 | | |
| b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM | \$ 0.00 | | |
| c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B | \$ 0.00 | | |
| | | | = \$ 0.00 |

CALCULATIONS

e. The lesser of line 15.a or 15.d \$ 0.00

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

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

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

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

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

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

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

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

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

| | | |
|--|---|----------|
| 1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows: | | \$ 0.00 |
| a. | FY 2023 K-8 student count | 0.0000 |
| b. | Small school student count limit | - |
| c. | Student count above the small school limit | 125.0000 |
| d. | Phase-down factor | = 0.0000 |
| e. | Result | x 0.0045 |
| f. | Maximum Percent Increase to apply to RCL (.35 minus line 1.e) | = 0.0000 |
| g. | K-8 Revenue Control Limit | = 0.0000 |
| h. | K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered) | x 0.00 |
| | | \$ 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: | | \$ 0.00 |
| a. | FY 2023 9-12 student count | 0.0000 |
| b. | Small school student count limit | - |
| c. | Student count above the small school limit | 100.0000 |
| d. | Phase-down factor | = 0.0000 |
| e. | Result | x 0.0065 |
| f. | Maximum Percent Increase to apply to RCL (.65 minus line 2.e) | = 0.0000 |
| g. | 9-12 Revenue Control Limit | = 0.0000 |
| h. | 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered) | x 0.00 |
| | | \$ 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 |

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

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

CALCULATIONS

| | | |
|----|---|------|
| g. | Increase to GBL for Debt Service Tuition Outside the RCL (to line 5): | 0.00 |
|----|---|------|

2. Increase to DSL and RCL for Tuition

| Attending District Name | E M&O & UCO, Per Pupil Tuition | F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C) | Increase to DSL and RCL (A x F) |
|-------------------------|---|---|---------------------------------------|
| a. | 0 | 0.00 | 0.00 |
| b. | 0 | 0.00 | 0.00 |
| c. | 0 | 0.00 | 0.00 |
| d. | 0 | 0.00 | 0.00 |
| e. | 0 | 0.00 | 0.00 |
| f. | Increase to DSL and RCL for Tuition: | | 0.00 |

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

| Attending District Name | E M&O & UCO, Per Pupil Tuition | F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C) | Increase to DSL and RCL (A x F) |
|-------------------------|--|---|---------------------------------------|
| a. | 0 | 0.00 | 0.00 |
| b. | 0 | 0.00 | 0.00 |
| c. | 0 | 0.00 | 0.00 |
| d. | 0 | 0.00 | 0.00 |
| e. | 0 | 0.00 | 0.00 |
| f. | Revised Increase to DSL and RCL for Tuition (to line 6): | | 0.00 |

5. Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL 0.00

6. Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (line 4.f minus line 2.f) 0.00

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

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

| | |
|--|-------|
| 1. Base Year Attending ADM Grades 9-12 | 0.00 |
| 2. Factor of 5% | x |
| 3. ADM loss required to qualify | 0.05 |
| 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 | - |
| 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 | = |
| 9. BSL Adjustment for the second year after the base year | first year factor x |
| 10. BSL Adjustment for the third year after the base year | second year factor x |
| 11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10) | third year factor x |
| | 0.75 |
| | 0.50 |
| | 0.25 |
| | 0.00 |
| | 0.00 |

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

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

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

| | |
|---|---------------|
| 1. Dropout Prevention Program (from page 1, line 27) | \$ 0.00 |
| 2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B) | \$ 0.00 |
| 3. Adjustment for Tuition Loss | \$ 0.00 |
| 4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13) | \$ 0.00 |
| 5. Vocational M&O Expenses (from page 1, line 28) | \$ 0.00 |
| 6. Adjacent Ways (from TNT Work Sheet, line 12) | \$ 950,000.00 |
| 7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election) | \$ 0.00 |

**Marana Unified School District
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 | 67.8628 | 0.0000 | 0.0000 | 1.4500 | 98.4011 | 0.0000 | 0.0000 |
| K-8,UE | 7,592.5244 | 16.8419 | 11.0971 | 1.1580 | 8,792.1433 | 19.5029 | 12.8504 |
| 9-12 | 4,198.4325 | 19.6255 | 28.6501 | 1.2680 | 5,323.6124 | 24.8851 | 36.3283 |
| Regular Education Unweighted ADM | 11,858.8197 | 36.4674 | 39.7472 | | | | |
| Total of Unweighted ADM | | | 11,935.0343 | | | | |
| Regular Education Weighted ADM | | | | | 14,214.1567 | 44.3881 | 49.1788 |
| Total of Weighted ADM | | | | | | | 14,307.7235 |

| 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 | 235.0532 | 0.0000 | 0.0000 | 0.1150 | 27.0311 | 0.0000 | 0.0000 |
| K-3 | 3,033.9330 | 8.8534 | 0.0000 | 0.0600 | 182.0360 | 0.5312 | 0.0000 |
| K-3 (Reading) | 3,033.9330 | 8.8534 | 0.0000 | 0.0400 | 121.3573 | 0.3541 | 0.0000 |
| HI | 12.4700 | 0.0000 | 0.0000 | 4.7710 | 59.4944 | 0.0000 | 0.0000 |
| MD-R, A-R, SID-R | 198.6998 | 0.0000 | 0.0000 | 6.0240 | 1,196.9676 | 0.0000 | 0.0000 |
| MD-SC, A-SC, SID-SC | 63.7250 | 0.0000 | 0.0000 | 5.9880 | 381.5853 | 0.0000 | 0.0000 |
| MD-SSI | 13.9800 | 0.0000 | 0.0000 | 7.9470 | 111.0991 | 0.0000 | 0.0000 |
| OI-R | 9.0100 | 0.0000 | 0.0000 | 3.1580 | 28.4536 | 0.0000 | 0.0000 |
| OI-SC | 10.7675 | 0.0000 | 0.0000 | 6.7730 | 72.9283 | 0.0000 | 0.0000 |
| P-SD | 2.5788 | 0.0000 | 0.0000 | 3.5950 | 9.2708 | 0.0000 | 0.0000 |
| DD, ED, MIID, SLD, SLI, OHI | 1,757.6264 | 0.0000 | 0.0000 | 0.2920 | 513.2269 | 0.0000 | 0.0000 |
| ED-P | 2.6925 | 0.0000 | 0.0000 | 4.8220 | 12.9832 | 0.0000 | 0.0000 |
| MOID | 19.6978 | 0.0000 | 0.0000 | 4.4210 | 87.0840 | 0.0000 | 0.0000 |
| VI | 14.6548 | 0.0000 | 0.0000 | 4.8060 | 70.4310 | 0.0000 | 0.0000 |
| G | 143.3200 | 0.0000 | 0.0000 | 0.0070 | 1.0032 | 0.0000 | 0.0000 |
| Group B - Add On Unweighted ADM | 12,823.1418 | 17.7068 | 0.0000 | | | | |
| Total Unweighted Group B Add On | | | 12,840.8486 | | | | |
| Group B - Add On Weighted ADM | | | | | 2,951.8297 | 0.8853 | 0.0000 |
| Total Weighted Group B Add On | | | | | | | 2,952.7151 |
| FRPL | 4,271.0000 | 0.0000 | 0.0000 | 0.0180 | 76.8780 | 0.0000 | 0.0000 |

**Marana Unified School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

| | Non-AOI ADM | AOI-FT ADM | AOI-PT ADM |
|--------------------------------|-------------|-------------|------------|
| Regular Education Weighted ADM | 14,214.1567 | 44.3881 | 49.1788 |
| Group B - Add On Weighted ADM | + | 2,951.8297 | + 0.8853 |
| Total ADM | = | 17,165.9864 | = 49.1788 |
| AOI Funding Factor | x | 1.0000 | x 0.8500 |
| Weighted ADM | = | 17,165.9864 | = 43.0097 |

District Name Marana Unified School District

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| | | |
|--|---------------|-----------------|
| Total Weighted ADM | | 17,250.798116 |
| Base Level Amount (FY23) | | x \$4,775.27 |
| Total Weighted ADM x Base Level Amount | | \$82,377,218.72 |
| Calculated Teachers Experience Index (FY22) | 1.0148 | |
| Applied Teachers Experience Index (FY23) | | x 1.0148 |
| <i>(1.0000 or Calculated Teachers Experience Index)</i> | | |
| Pre-Adjusted Base Support Level | | \$83,596,401.56 |
| Base Support Level Adjustments | | |
| Audit Service Expense | + \$41,661.00 | |
| Increase for Tuition Loss Adjustment | + \$0.00 | |
| Increase for Student Revenue Loss Phase-Down | + \$0.00 | |
| Adjustment for Remote Instructional Time calculated by ADE | + \$0.00 | |
| Total Base Support Level Adjustments | | \$41,661.00 |
| Adjusted Base Support Level | | \$83,638,062.56 |

**Marana Unified School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 3 of 5

Calculation Transportation Support Level (TSL)

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

| | | | |
|---|-------------------|-------------------|----------------|
| Approved Daily Route Miles | | | |
| Eligible Students Transported (FY22) | 4,020.00 | | |
| Daily Route Miles Per Eligible Student (FY22) | 2.8052 | | |
| Total Approved Daily Route Miles | 11,277.00 | | |
| State Support Level Per Route Mile | x \$2.83 | | |
| Instruction Days | x 180 | | |
| To and From School Support Level | \$5,744,503.80 | | |
| Activity Trip Level Factor | x 0.18 | | |
| Activity Trip Support Level | \$1,034,010.68 | | |
| Handicapped Extended School Year Mileage (FY22) | 5,667.00 | | |
| State Support Level Per Route Mile | x 2.83 | | |
| Handicapped Extended School Year Support Level | \$16,037.61 | | |
| Annual Expenditures For: | | | |
| Districts (FY22) | Bus Passes \$0.00 | Bus Tokens \$0.00 | \$0.00 |
| FY23 Transportation Support Level (TSL) | | | \$6,794,552.09 |

Calculation For District Support Level (DSL)

| | |
|---|------------------------|
| FY23 Adjusted Base Support Level (BSL) | \$83,638,062.56 |
| FY23 Consolidation or Unification Assistance | + \$0.00 |
| FY23 Tuition Out For High School Students (Type 03) | + \$0.00 |
| FY23 Transportation Support Level (TSL) | + \$6,794,552.09 |
| FY23 District Support Level (DSL) | \$90,432,614.65 |

Calculation For Revenue Control Limit (RCL)

| | |
|--|------------------------|
| FY23 Adjusted Base Support Level (BSL) | \$83,638,062.56 |
| FY23 Consolidation or Unification Assistance | + \$0.00 |
| FY23 Tuition Out For High School Students | + \$0.00 |
| FY23 Transportation Revenue Control Limit (TRCL) | + \$7,686,089.90 |
| FY23 Revenue Control Limit (RCL) | \$91,324,152.46 |

| | |
|-------------------------------|------------------------|
| FY23 Lesser of DSL/RCL | \$90,432,614.65 |
|-------------------------------|------------------------|

Calculation For Transportation Revenue Control Limit (TRCL)

FY22 Transportation Revenue Control Limit (TRCL) \$7,686,089.90

| | | |
|---------|-------------|------------------|
| Change: | FY23 TSL | \$6,794,552.09 |
| | FY22 TSL | - \$2,781,121.00 |
| | Difference: | \$4,013,431.09 |

District Name Marana Unified School District

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| | | |
|---|----------------|-----------------------|
| Preliminary FY23 TRCL | | \$11,699,520.99 |
| 120% of FY23 TSL | \$8,153,462.51 | |
| FY23 Transportation Revenue Control Limit (TRCL) | | \$7,686,089.90 |

**Marana Unified School District
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 4 of 5

District Additional Assistance (DAA) Calculations

| | <u>PSD</u> | <u>K-8</u> | <u>9-12</u> | <u>Type 03 Transported 9-12</u> | <u>Total</u> |
|------------------------|---------------|------------------|------------------|-------------------------------------|-----------------------|
| FY22 District ADM | 69,2078 | 7,612,1210 | 4,223,7055 | 0.0000 | |
| DAA Per ADM | x \$502.33 | x \$502.33 | x \$549.33 | x \$0.00 | |
| Preliminary DAA | = \$34,765.15 | = \$3,823,796.74 | = \$2,320,208.14 | = \$0.00 | \$6,178,770.04 |

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

DAA Growth Factor

| | | | | | |
|-----------------------------------|---------------|----------------|----------------|----------------|--|
| FY22 District ADM | 11,905.0343 | | | | |
| FY21 District ADM | / 12,099.7560 | | | | |
| FY23 Calculated DAA Growth Factor | = 0.9839 | x 1.0000000000 | x 1.0000000000 | x 1.0000000000 | |
| FY23 Applied DAA Growth Factor | | | | | |

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

| | | | | | |
|---------------------|--------------------|-----------------------|-----------------------|---------------|-----------------------|
| District DAA | \$34,765.15 | \$3,823,796.74 | \$2,320,208.14 | \$0.00 | \$6,178,770.04 |
|---------------------|--------------------|-----------------------|-----------------------|---------------|-----------------------|

DAA For High School Textbooks

| | | | | | |
|--------------------------------------|--|--|------------|--|---------------------|
| FY22 District High School ADM | | | 4,223,7055 | | |
| Support Level Amount For Textbooks | | | x \$77.65 | | |
| DAA For High School Textbooks | | | | | \$327,970.73 |

| | <u>PSD-8</u> | <u>9-12</u> | | |
|--|----------------|----------------|--|-----------------------|
| Pre-Adjusted DAA Base Allocation | \$3,858,561.89 | \$2,648,178.87 | | \$6,506,740.76 |
| Type 03 Transported 9-12 | | \$0.00 | | |
| | \$0.00 | \$0.00 | | \$0.00 |
| Total DAA Adjustments | \$0.00 | \$0.00 | | \$0.00 |
| Adjusted FY23 DAA Base Allocation | \$3,858,561.89 | \$2,648,178.87 | | \$6,506,740.76 |

**Marana Unified School District
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>FY23 DSL/RCL Allocation</u> |
|---|---------------------|-------------------|---------------------------------|--------------------------------|
| PSD-8 | 8,922.8977 | 62.3642024300% | x \$90,432,614.65 | \$56,397,578.86 |
| 9-12 | 5,384.8259 | 37.6357975700% | x \$90,432,614.65 | +\$34,035,035.79 |
| Tuition Out for High School Student (Type 03) | | | | +\$0.00 |
| Total | 14,307.7236 | | | \$90,432,614.65 |

| <u>Equalization Assessed Valuation</u> | <u>PSD-8</u> | <u>9-12</u> | <u>Total</u> |
|--|--------------|-------------|--------------|
|--|--------------|-------------|--------------|

District Name Marana Unified School District

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| | | | |
|--|---------------------------|---------------------------|-----------------|
| Primary Assessed Valuation 1 (NAV1) | \$1,200,396,705.00 | \$1,200,396,705.00 | |
| 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 | <u>\$1,200,396,705.00</u> | <u>\$1,200,396,705.00</u> | |
| | / 100 | / 100 | |
| | \$12,003,967.05 | \$12,003,967.05 | |
| Qualifying Tax Rate | x 1.7133000000 | x 1.7133000000 | |
| FY23 Qualifying Levy | <u>\$20,566,396.75</u> | <u>\$20,566,396.75</u> | \$41,132,793.50 |

Calculation of Equalization Assistance

| | <u>PSD-8</u> | <u>9-12</u> | <u>Total</u> |
|---|--------------------------|--------------------------|--------------------------|
| DSL/RCL Allocation | \$56,397,578.86 | \$34,035,035.79 | \$90,432,614.65 |
| Adjusted CY DAA Base Allocation | + \$3,858,561.89 | + \$2,648,178.87 | + \$6,506,740.76 |
| FY23 Tuition Out for High School Students (Type 03) | | \$0.00 | + \$0.00 |
| FY23 Equalization Base | <u>\$60,256,140.75</u> | <u>\$36,683,214.66</u> | <u>\$96,939,355.41</u> |
| FY23 Applied Qualifying Levy | - <u>\$20,566,396.75</u> | - <u>\$20,566,396.75</u> | - <u>\$41,132,793.50</u> |
| FY23 Equalization Assistance | <u>\$39,689,744.00</u> | <u>\$16,116,817.91</u> | <u>\$55,806,561.91</u> |