



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed June 20, 2023
Adopted
Revised

Signed lines for Superintendent and Business Manager

SIGNED

SIGNED

The FY 2024 budget file for the version described above will be uploaded via the School Finance Budget System on ADE's website by June 22, 2023

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Betsy Hargrove
Superintendent Name (Typed Name)

Shannon Kavanagh
Business Manager Name (Typed Name)

District Contact Employee: Shannon Kavanagh

Telephone: 623-772-5013 Email: skavana@choosaeasd.org

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description, Amount. Includes Total Budgeted Revenues for Fiscal Year 2023 (\$71,408,587) and Estimated Revenues by Source for Fiscal Year 2024.

Please ensure District Contacts Tab is complete

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

Table comparing Prior FY 2023 and Est. Budget FY 2024 tax rates 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 with 3 columns: Description, Budgeted Expenditures, Budget Limit. Includes 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 with 2 columns: Description, Amount. Includes Average salary of all teachers employed in FY 2024, FY 2023, and Percentage increase (3%).

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

Comments on average salary calculation (Optional):

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.	Betsy	Hargrove	bhargro@chooseaesd.org	623-772-5006	
Ms.	Jeanette	Burgos	jburgos@choosedaesd.org	623-772-5009	
Ms.	Shannon	Kavanagh	skavana@chooseaesd.org	623-772-5013	
Mrs.	Barbara	DeWall	bdewall@choosedaesd.org	623-772-5045	
Ms.	Shannon	Kavanagh	skavana@chooseaesd.org	623-772-5013	
Dr.	Melissa	Gonzalez	mgonzal@choosedaesd.org	623-772-5008	
Ms.	Michelle	Flores	mflores2@chooseaesd.org	623-772-5197	
Ms.	Michelle	Flores	mflores2@chooseaesd.org	623-772-5197	
Mrs.	Darci	Trautman	dtrautm@choosedaesd.org	623-772-5069	
Mr.	Mark	Gresko	mgresko@chooseased.org		
Mr.	Mark	Gonzales	mgonzal@chooseaesd.org		
Mrs.	Amy	Lowe	alowe@chooseaesd.org		
Mr.	Robert	Vernier	rvernie@chooseaesd.org		
Mrs.	Elizabeth	Canchola	ecancho@chooseaesd.org		

SELECT from Dropdown

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

Edupoint (Synergy)

Infinite Visions

Rev Trak

www.chooseaesd.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 2023	Budget FY 2024	
100 Regular Education											
1000 Instruction	1.	275.00	280.00	15,945,089	6,599,750	900,000	300,000	6,000	21,709,215	23,750,839	9.4%
2000 Support Services											
2100 Students	2.	18.50	18.50	1,471,200	506,184	5,350	15,000	16,050	1,436,100	2,013,784	40.2%
2200 Instructional Staff	3.	0.00	20.00	1,471,200	406,184	98,000	15,000	16,050	1,521,700	2,006,434	31.9%
2300 General Administration	4.	11.20	12.00	589,160	156,936	428,000	10,000	70,000	1,193,450	1,254,096	5.1%
2400 School Administration	5.	4.00	30.00	2,395,960	720,056	5,350	5,350	1,070	2,841,170	3,127,786	10.1%
2500 Central Services	6.	35.00	11.20	501,700	260,000	700,000	200,000	65,000	1,382,950	1,726,700	24.9%
2600 Operation & Maintenance of Plant	7.	15.50	17.00	1,231,880	444,652	2,600,000	1,600,000	10,000	5,623,750	5,886,532	4.7%
2900 Other	8.	33.50	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00	0.00	5,356	5,200	5,350	0	0	15,750	15,906	1.0%
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	26,000	5,200	0	0	0	26,000	31,200	20.0%
620 School-Sponsored Athletics	11.	0.00	1.00	80,000	20,000	15,000	30,000	2,675	18,575	147,675	695.0%
630 Other Instructional Programs	12.	1.00	4.00	260,000	52,000	0	0	0	260,000	312,000	20.0%
700, 800, 900 Other Programs	13.	7.00	7.00	350,000	83,699	1,070	2,675	0	86,945	437,444	403.1%
Regular Education Subsection Subtotal (lines 1-13)	14.	400.70	400.70	24,327,545	9,259,861	4,758,120	2,178,025	186,845	36,115,605	40,710,396	12.7%
200 and 300 Special Education											
1000 Instruction	15.	84.25	84.25	2,118,060	713,013	1,800,000	16,000	0	4,352,198	4,647,073	6.8%
2000 Support Services											
2100 Students	16.	19.30	19.30	1,524,400	426,544	900,000	10,000	5,350	2,391,900	2,866,294	19.8%
2200 Instructional Staff	17.	0.00	3.00	139,050	60,360	5,000	700	250	195,950	205,360	4.8%
2300 General Administration	18.	3.00	0.00	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00	2.00	131,840	40,000	0	0	0	160,000	171,840	7.4%
2500 Central Services	20.	2.00	0.00	0	0	10,000	0	250	6,500	10,250	57.7%
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	0	0	0	250	0	-100.0%
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	108.55	108.55	3,913,350	1,239,917	2,715,000	26,700	5,850	7,106,798	7,900,817	11.2%
400 Pupil Transportation	25.	36.00	36.00	1,583,000	422,100	250,000	275,000	1,000	3,652,500	2,531,100	-30.7%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00	0.00	349,368	87,342				386,091	436,710	13.1%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	545.25	545.25	30,173,263	11,009,220	7,723,120	2,479,725	193,695	47,260,994	51,579,023	9.1%

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	6,366,798	7,155,817	1.
2. Gifted Education	15,000	20,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	725,000	725,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	7,106,798	7,900,817	9.
10. IEP required pupil transportation costs coded within Program 400	500,000	1,000,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 27
 Staff-Pupil 1 to 14

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	380.00	380.00
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	44500
All Funds - Federal	6330	

FY 2024 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) \$ 100,000
 (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 2023	Budget FY 2024	
1000 Instruction	1.	12,328,408	3,082,102					13,885,278	15,410,510	11.0%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	0.0%
5000 Debt Service	8.							0	0	0.0%
Total Expenditures (lines 1-8)	9.	12,328,408	3,082,102	0	0	0	0	13,885,278	15,410,510	11.0%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	13,885,278
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,500,000
Unexpended Budget Balance (line 10 minus 11)	12.	10,385,278
Interest Earned in the Classroom Site Fund in FY 2023	13.	171,000
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	485,423
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	15,410,510

(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 2023	Budget FY 2024		
Unrestricted Capital Outlay Override (1)	1.	1,200,000		700,000				1,900,000	1,900,000	0.0%	
Unrestricted Capital Outlay Fund 610 (6)	2.	1,536,530		2,900,000				3,968,292	4,436,530	11.8%	
1000 Instruction	2.										
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	100,000		300,000				400,000	400,000	0.0%	
2300, 2400, 2500, 2900 Administration	4.			750,000				750,000	750,000	0.0%	
2600 Operation & Maintenance of Plant	5.			475,000			350,000	473,041	825,000	74.4%	
2700 Student Transportation	6.			1,100,000				1,100,000	1,100,000	0.0%	
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%	
4000 Facilities Acquisition and Construction	8.						750,000	0	750,000		
5000 Debt Service	9.				93,100	9,934		110,000	103,034	-6.3%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,636,530	0	5,525,000	93,100	9,934	1,100,000	6,801,333	8,364,564	23.0%

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	\$ 500,000
6642 Textbooks	636,530
6643 Instructional Aids	500,000
673X Furniture and Equipment	2,250,000
673X Vehicles	1,250,000
673X Tech Hardware & Software	2,025,000

(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 _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on 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.	6,801,333	8,364,564	10,000,000	7,096,897	0		5,113,250	5,209,238	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		7,000,000	5,500,000	0		5,113,250	5,209,238	4.
6710 Land and Improvements	5.	0		3,000,000	1,596,897	0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	2,250,000	2,250,000	0		0		0		7.
673X Vehicles	8.	1,250,000	1,250,000	0		0		0		8.
673X Technology Hardware & Software	9.	1,850,000	2,025,000	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	5,350,000	5,525,000	10,000,000	7,096,897	0	0	5,113,250	5,209,238	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	2,000,000	2,100,000	10,000,000	7,096,897			5,113,250	5,209,238	13.
New Construction	14.	0		0		0		0		14.
Other	15.	3,350,000	3,425,000	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	5,350,000	5,525,000	10,000,000	7,096,897	0	0	5,113,250	5,209,238	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 2024 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children	20.00	20.00	2,175,000	2,175,000
2.	140-150 ESEA Title II - Prof. Dev. and Technology	2.00	2.00	225,000	225,000
3.	160 ESEA Title IV - 21st Century Schools	0.00	0.00	350,000	350,000
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	3.25	3.25	190,000	190,000
6.	200 ESEA Title VII - Indian Education	0.00	0.00	0	0
7.	210 ESEA Title VI - Flexibility and Accountability	0.00	0.00	0	0
8.	220 IDEA Part B	15.25	15.25	925,000	925,000
9.	230 Johnson-O'Malley	0.00	0.00	0	0
10.	240 Workforce Investment Act	0.00	0.00	0	0
11.	250 AEA - Adult Education	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	0.00	0.00	0	0
13.	280 ESEA Title X - Homeless Education	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6.00	6.00	600,000	600,000
15.	374 E-Rate	0.00	0.00	500,000	500,000
16.	378 Impact Aid	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	30.00	30.00	6,500,000	6,500,000
18.	Total Federal Project Funds (lines 1-17)	76.50	76.50	11,465,000	11,465,000

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education	0.00		0	0
20.	410 Early Childhood Block Grant	0.00		0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	0.00		0	0
22.	425 Adult Basic Education	0.00		0	0
23.	430 Chemical Abuse Prevention Programs	0.00		0	0
24.	435 Academic Contests	0.00		0	0
25.	450 Gifted Education	0.00		0	0
26.	456 College Credit Exam Incentives	0.00		0	0
27.	460 Environmental Special Plate	0.00		0	0
28.	Other State Projects	0.00		1,500,000	1,500,000
29.	Total State Project Funds (lines 19-28)	0.00	0.00	1,500,000	1,500,000
30.	Total Special Projects (lines 18 and 29)	76.50	76.50	12,965,000	12,965,000

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases	150,000	150,000
2.	Class Size Reduction	0	
3.	Dropout Prevention Programs (M&O purposes)	150,000	150,000
4.	Instructional Improvement Programs (M&O purposes)	0	
5.	Total Instructional Improvement Fund (lines 1-4)	300,000	300,000

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
20.00	20.00	2,175,000	2,175,000
2.00	2.00	225,000	225,000
0.00	0.00	350,000	350,000
0.00	0.00	0	0
3.25	3.25	190,000	190,000
0.00	0.00	0	0
0.00	0.00	0	0
15.25	15.25	925,000	925,000
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
6.00	6.00	600,000	600,000
0.00	0.00	500,000	500,000
0.00	0.00	0	0
30.00	30.00	6,500,000	6,500,000
76.50	76.50	11,465,000	11,465,000
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		1,500,000	1,500,000
0.00	0.00	1,500,000	1,500,000
76.50	76.50	12,965,000	12,965,000

Prior FY	Budget FY
150,000	150,000
0	
150,000	150,000
0	
300,000	300,000

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9___

Prior FY	Budget FY
5,000	5,000
40,000	79,510
0	0
75,000	75,000
4,000,000	4,000,000
500,000	500,000
1,500,000	1,500,000
50,000	50,000
40,000	40,000
175,000	175,000
0	0
6,000	6,000
0	0
37,000	37,000
4,000	4,000
2,000	2,000
650,000	650,000
150,000	150,000
0	0
0	0
6,000	6,000
9,000	9,000
0	0
0	0
55,000	55,000
0	0
475,000	475,000
0	0
4,500,000	4,500,000
3,666,775	3,666,775
0	0
50,000	50,000
0	0
0	0
0	0
0	0
275,000	275,000
0	0
0	0

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

**CALCULATION OF FY 2024 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>40,566,947</u>	\$ <u>40,566,947</u>	\$ <u>0</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>3,041,775</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>3,041,775</u>	<u>500,000</u>	<u>2,541,775</u>
*3. FY 2024 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		<u>5,929,991</u>	
(b) Unrestricted Capital Outlay			<u>1,900,000</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			
(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>3,267,085</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 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2023 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		<u>(475,000)</u>	
(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)		<u>358,000</u>	
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		<u>1,432,000</u>	
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>51,579,023</u>	
13. 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>4,441,775</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 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
 (A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>6,801,333</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>6,801,333</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>6,801,333</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>6,801,333</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,966,265</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>3,835,068</u>
8. Interest Earned in Fund 610 in FY 2023	\$ <u>87,721</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 2024 (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>4,441,775</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>8,364,564</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	
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024
	Expenditures									
English Language Learner Fund 071 (A.R.S. §15-756.04)										
1000 Instruction	1.	0.00	1.00	52,603	26,907				40,000	79,510
2000 Support Services										
2100 Students	2.	0.00							0	0
2200 Instructional Staff	3.	0.00							0	0
2300 General Administration	4.	0.00							0	0
2400 School Administration	5.	0.00							0	0
2500 Central Services	6.	0.00							0	0
2600 Operation & Maintenance of Plant	7.	0.00							0	0
2700 Student Transportation	8.	0.00							0	0
2900 Other	9.	0.00							0	0
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	1.00	52,603	26,907	0	0	0	40,000	79,510
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)										
1000 Instruction	11.	0.00							0	0
2000 Support Services										
2100 Students	12.	0.00							0	0
2200 Instructional Staff	13.	0.00							0	0
2300 General Administration	14.	0.00							0	0
2400 School Administration	15.	0.00							0	0
2500 Central Services	16.	0.00							0	0
2600 Operation & Maintenance of Plant	17.	0.00							0	0
2700 Student Transportation	18.	0.00							0	0
2900 Other	19.	0.00							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

Proposed

% Increase/ Decrease
98.8% 1.
0.0% 2.
0.0% 3.
0.0% 4.
0.0% 5.
0.0% 6.
0.0% 7.
0.0% 8.
0.0% 9.
98.8% 10.
0.0% 11.
0.0% 12.
0.0% 13.
0.0% 14.
0.0% 15.
0.0% 16.
0.0% 17.
0.0% 18.
0.0% 19.
0.0% 20.

I certify that the Budget of Avondale Elemennatry District, Maricopa County for fiscal year 2024 was officially proposed by the Governing Board on, June 20, 2023, and that the complete Proposed Expenditure Budget may be reviewed by contacting Shannon Kavanagh at the District Office, telephone 623-772-5013 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)
	2022 ADM	2023 ADM	2024 ADM	
Attending	0.0000	0.0000	0.0000	
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2024 (budget year) <u>55,401</u>
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.8345	1.7938	2. Average salary of all teachers employed in FY 2023 (prior year) <u>53,787</u>
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.8515	1.7868	3. Increase in average teacher salary from the prior year <u>1,614</u>
3. Budgeted Expenditures and Budget Limits:				4. Percentage increase <u>3%</u>
		Budgeted Expenditures	Budget Limit	Comments on average salary calculation (Optional):
Maintenance & Operation Fund		51,579,023	51,579,023	
Classroom Site Fund		15,410,510	15,410,510	
Unrestricted Capital Outlay Fund		8,364,564	8,364,564	

	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	20,556,290	22,544,839	1,152,925	1,206,000	21,709,215	23,750,839	9.4%
2000 Support Services							
2100 Students	1,404,000	1,977,384	32,100	36,400	1,436,100	2,013,784	40.2%
2200 Instructional Staff	1,404,000	1,877,384	117,700	129,050	1,521,700	2,006,434	31.9%
2300, 2400, 2500 Administration	4,186,000	4,623,812	1,231,570	1,484,770	5,417,570	6,108,582	12.8%
2600 Oper./Maint. of Plant	1,638,000	1,676,532	3,985,750	4,210,000	5,623,750	5,886,532	4.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	10,400	10,556	5,350	5,350	15,750	15,906	1.0%
610 School-Sponsored Cocurric. Activities	26,000	31,200	0	0	26,000	31,200	20.0%
620 School-Sponsored Athletics	5,200	100,000	13,375	47,675	18,575	147,675	695.0%
630, 700, 800, 900 Other Programs	343,200	745,699	3,745	3,745	346,945	749,444	116.0%
Regular Education Subsection Subtotal	29,573,090	33,587,406	6,542,515	7,122,990	36,115,605	40,710,396	12.7%
200 and 300 Special Education							
1000 Instruction	2,619,498	2,831,073	1,732,700	1,816,000	4,352,198	4,647,073	6.8%
2000 Support Services							
2100 Students	1,904,000	1,950,944	487,900	915,350	2,391,900	2,866,294	19.8%
2200 Instructional Staff	195,000	199,410	950	5,950	195,950	205,360	4.8%
2300, 2400, 2500 Administration	160,000	171,840	6,500	10,250	166,500	182,090	9.4%
2600 Oper./Maint. of Plant	0	0	250	0	250	0	-100.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	4,878,498	5,153,267	2,228,300	2,747,550	7,106,798	7,900,817	11.2%
400 Pupil Transportation	1,450,000	2,005,100	2,202,500	526,000	3,652,500	2,531,100	-30.7%
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	386,091	436,710	0	0	386,091	436,710	13.1%
TOTAL EXPENDITURES	36,287,679	41,182,483	10,973,315	10,396,540	47,260,994	51,579,023	9.1%

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

CTD NUMBER 070444000

VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	47,260,994	51,579,023	4,318,029	9.1%
Instructional Improvement	300,000	300,000	0	0.0%
English Language Learner	40,000	79,510	39,510	98.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	13,885,278	15,410,510	1,525,232	11.0%
Federal Projects	11,465,000	11,465,000	0	0.0%
State Projects	1,500,000	1,500,000	0	0.0%
Unrestricted Capital Outlay	6,801,333	8,364,564	1,563,231	23.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	5,113,250	5,209,238	95,988	1.9%
Debt Service	3,666,775	3,666,775	0	0.0%
School Plant Fund	75,000	75,000	0	0.0%
Auxiliary Operations	50,000	50,000	0	0.0%
Bond Building	10,000,000	7,096,897	(2,903,103)	-29.0%
Food Service	4,000,000	4,000,000	0	0.0%
Other	8,439,000	8,439,000	0	0.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	6,366,798	7,155,817
Gifted Education	15,000	20,000
Remedial Education	0	0
ELL Incremental Costs	725,000	725,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	7,106,798	7,900,817

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		27	27	1 to 0.0
Teachers	2	280	282	1 to 0.0
Other	2	40	42	1 to 0.0
Subtotal	4	347	351	1 to 0.0
Classified --				
Managers, Supervisors, Directors	0	27	27	1 to 0.0
Teachers Aides	2	95	97	1 to 0.0
Other	0	184	184	1 to 0.0
Subtotal	2	306	308	1 to 0.0
TOTAL	6	653	659	1 to 0.0
Special Education --				
Teacher	1	31	32	1 to 26.5
Staff		62	62	1 to 13.7

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$ <u>4,647</u>	
2.	Deduction for discontinued programs	<u>No budget on lines 4 -</u>	
3.	Adjusted FY 2024 TNT Base Limit	\$ <u><u>4,647</u></u>	

**primary property tax
Related to Budget
Expenditures**

FY 2024 Budgeted Expenditures

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

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2023 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 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 2023 final budget for Small School Adjustment	\$ _____	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	\$ _____	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>4,647</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (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
- (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 per taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Rate
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DATA ENTRY SHEET

FY 2024 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2023, Ch. 142, §3)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2023, Ch. 142, §5)	
0.5 mile or less OR more than 1.0 mile	\$ 2.89
More than 0.5 mile through 1.0 mile	\$ 2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) A.R.S. §41-1276(I), as amended by Laws 2023, Ch.142, §9	1.6549

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 2022 100th-Day ADM				5,460,287.1
2. FY 2023 100th-Day ADM	24,860.00	5,511,176.3		5,536,036.3
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2024 Estimated Non-AOI Student Count	24,860.00	5,611,176.3		5,636,036.3
4. FY 2024 Estimated AOI Full-Time Student Count				0.0000
5. FY 2024 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2024 Estimated Student Count	24,860.00	5,611,176.3	0.0000	5,636,036.3

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	2,221,445.4		
8. K-3	2,221,445.4		
9. ELL	679,371.7		
10. HI	8,810.0		
11. MD-R, A-R, and SID-R	54,403.1		
12. MD-SC, A-SC, and SID-SC	63,135.0		
13. MD-SSI	6,000.0		
14. OI-R	2,000.0		
15. OI-SC	4,850.0		
16. P-SD	10,335.0		
17. DD*, ED, MHD, SLD, SLI*, and OHI	613,872.1		
18. ED-P	10,030.0		
19. MOID	5,370.0		
20. VI	3,590.0		
21. G	55,150.2		
22. FRPL	3,637,562.0		
23. Total Add-on Count (lines 7 through 21)	9,597,369.9	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 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2024 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2023 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5. FY 2022 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$44,450.00
6. FY 2022 actual federal audit expenditures from all funds	
7. FY 2022 actual total audit expenditures from all funds (line 6 plus line 7)	\$44,450.00

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

1. FY 2023 Approved Daily Route Miles	1,237.70
2. Number of Eligible Students Transported in FY 2023	1,218.00
3. FY 2023 Annual Expenditure for Bus Tokens	
4. FY 2023 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2022 to Transport Pupils w/Disabilities for Extended School Year	853.00
6. Estimated Route Miles Traveled in June 2023 to Transport Pupils w/Disabilities for Extended School Year	2,200.00

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. 2023 Primary Net Assessed Valuation (AV)	\$654,882,982
5. 2023 Primary Net Assessed Valuation (AV2)	
6. 2023 Salt River Project (SRP) Valuation	\$707,000
7. 2023 Government Property Lease Excise Tax Assessed Valuation	\$24,607,495

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

8. Adjustments to the General Budget Limit (from FY 2023 BUDG75, leave blank for budget adoption)	
9. FY 2023 M&O Fund actual expenditures (from FY 2023 AFR, amount will be estimated for budget adoption)	\$43,993,908.94
10. FY 2023 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

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

12.	FY 2024 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2024 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2024 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2023 Ending Cash Balance in the Impact Aid Fund	

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

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

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

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

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

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

TYPE 03 DISTRICT INFORMATION

1.	High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-961.D, as amended by Laws 2023, Ch. 142, Sec. 6)	
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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 2023 ending cash balance	
3.	10% of the FY 2024 RCL calculated using the district's 2023 ADM	
4.	Up to 5% of the FY 2024 RCL calculated pursuant to A.R.S. §15-482.B	\$