



FY 2025
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 2025 was

Proposed	<u>June 13, 2024</u>
Adopted	<u>July 11, 2024</u>
Revised	<u>December 12, 2024</u>
	Date

Dawn Densmore, President
Christine A.K. Pritchard, Clerk
Jennifer Drake, Member
Jo Grant, Member
Chrystal Chaffin, Member

Dawn Densmore
Christine A.K. Pritchard
Jennifer Drake
Jo Grant
Chrystal Chaffin

Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via

the School Finance Budget System on ADE's website by December 15, 2024

Type the Date as MM/DD/YYYY

John P. Croteau, Ed. D.
 Superintendent signature

Marydel Speidell
 Business Manager signature

Dr. John Croteau

Superintendent name (typed name)

Marydel Speidell

Business Manager name (typed name)

District contact employee:

Francie Wolfe-Baumann

Telephone:

(623) 876-7000

Email: francie.wolfe-baumann@dysart.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024		\$	<u>211,800,000</u>
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)			
Local	1000	\$	<u>117,500,000</u>
Intermediate	2000	\$	<u>0</u>
State	3000	\$	<u>127,500,000</u>
Federal	4000	\$	<u>21,000,000</u>
TOTAL		\$	<u>266,000,000</u>

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	<u>3.4138</u>	<u>3.3153</u>
Secondary Tax Rates:		
M&O Override	<u>1.2584</u>	<u>1.1814</u>
Special Program Override	<u>0.0000</u>	<u>0.0000</u>
Capital Override	<u>0.0000</u>	<u>0.0000</u>
Class A Bonds	<u>0.0000</u>	<u>0.0000</u>
Class B Bonds	<u>0.8927</u>	<u>0.8463</u>
CTED	<u>0.0000</u>	<u>0.0000</u>
Desegregation	<u>0.0000</u>	<u>0.0000</u>
Total Secondary Tax Rate	<u>2.1511</u>	<u>2.0277</u>

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>216,410,382</u>	\$ <u>216,410,382</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>19,727,226</u>	\$ <u>19,727,226</u>
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ <u>14,376,587</u>	\$ <u>14,376,587</u>
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ <u>250,514,195</u>	\$ <u>250,514,195</u>

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ <u>55,351</u>
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ <u>55,092</u>
3. Increase in average teacher salary from the prior year	\$ <u>259</u>
4. Percentage increase	<u>0.0%</u>

Comments on average salary calculation (Optional): The average teacher salary is calculated using only function 1000, which includes base salary plus stipends for Hard-to-Fill, Longevity, and National Board certification. Stipends for additional supplemental pay, such as 6th section, 301 monies (up to \$13,000), retention, team lead, coaching pay, and other stipends, are excluded from the average calculation. Additionally, data for teachers in phased retirement or those employed on non-contracted terms are not included in the salary figures.



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_____	_____
_____	_____
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_____ Superintendent signature	_____ Business Manager signature
<u>Dr. John Croteau</u> Superintendent name (typed name)	<u>Marydel Speidell</u> Business Manager name (typed name)

District contact employee: Francie Wolfe-Baumann
Telephone: (623) 876-7000 Email: francie.wolfe-baumann@dysart.org

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District name Dysart Unified

County MARICOPA

CTD number 070289000

Version Revised #1

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	John	Croteau	john.croteau@dysart.org	623-876-7002	
Executive Assistant to Superintendent	Ms.	Jenna	Bowen	jenna.bowen@dysart.org	623-876-7002	
Chief Financial Officer	Ms.	Marydel	Speidell	marydel.speidell@dysart.org	623-876-7018	
Business Manager 1	Ms.	Marydel	Speidell	marydel.speidell@dysart.org	623-876-7018	
Business Manager 2	Ms.	Francie	Wolfe-Baumann	francie.wolfe-baumann@dysart.org	623-876-7058	
Business Consultant						
School District Employee Report (SDER) Coordinator	Mr.	Joel	Bechenhauer	joel.bechenhauer@dysart.org	623-876-7085	
SPED Data Reporting Coordinator	Ms.	Jessica	Robbins	jessican.robbins@dysart.org	623-876-7055	
AzEDS/ADM Data Coordinator	Ms.	Jessica	Robbins	jessican.robbins@dysart.org	623-876-7055	
Transportation Data Reporting Coordinator	Mr.	Danielle	Danielak-Moehr	danielle.moehr@dysart.org	623-876-7995	
CTE Coordinator	Mr.	James	Grieshaber	james.grieshaber@dysart.org	623-876-7991	
Poverty Coordinator	Ms.	Sunny	Resch	sunny.resch@dysart.org	623-876-7066	
Assessments Coordinator	Ms.	Ashley	Longoria	ashley.longoria@dysart.org	623-876-7960	
Curriculum Coordinator	Ms.	Dana	Knoebel	dana.knoebel@dysart.org	623-876-7077	
Information Technology (IT) Director	Ms.	Diana	Hawari	diana.hawari@dysart.org	623-876-7180	
Bookstore Manager	Ms.	Francie	Wolfe-Baumann	francie.wolfe-baumann@dysart.org	623-876-7058	
Governing Board Member	Ms.	Chrystal	Chaffin	chrysal.chaffin@dysart.org	623-876-7891	
Governing Board Member	Ms.	Dawn	Densmore	dawn.densmore@dysart.org	623-876-7892	
Governing Board Member	Ms.	Jennifer	Drake	jennifer.drake@dysart.org	623-876-7899	
Governing Board Member	Ms.	Jo	Grant	jo.grant@dysart.org	623-876-7882	
Governing Board Member	Ms.	Christine A.K.	Pritchard	christine.pritchard@dysart.org	623-876-7895	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

InfiniteCampus (InfiniteCampus)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch Receipting

District's website home page address

www.dysart.org

Fund 001 (M&O)

Maintenance and Operation (M&O) Fund

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
	Prior FY	Budget FY						Prior FY 2024	Budget FY 2025		
	100 Regular education										
1000 Instruction	1.	961.66	986.61	58,291,969	20,224,530	3,594,480	1,436,674	27,740	77,047,306	83,575,393	8.5%
2000 Support services											
2100 Students	2.	119.00	119.00	5,903,762	2,196,528	128,962	48,778	750	7,740,766	8,278,780	7.0%
2200 Instructional staff	3.	29.00	31.00	4,076,592	1,312,574	1,738,449	32,800	31,530	5,632,954	7,191,945	27.7%
2300 General administration	4.	11.00	11.00	1,224,087	455,842	437,105	2,950	9,795	1,867,788	2,129,779	14.0%
2400 School administration	5.	128.26	128.51	7,816,206	2,574,284	129,208	52,636	21,125	10,890,344	10,593,459	-2.7%
2500 Central services	6.	63.00	65.00	4,211,088	1,341,692	797,589	215,050	115,163	6,614,394	6,680,582	1.0%
2600 Operation & maintenance of plant	7.	114.91	116.75	4,422,198	1,740,012	11,469,705	7,140,750	6,775	25,474,340	24,779,440	-2.7%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of noninstructional services	9.	4.00	4.00	139,669	59,414				496,108	199,083	-59.9%
610 School-sponsored cocurricular activities	10.	0.00	0.00	149,640	30,676				181,239	180,316	-0.5%
620 School-sponsored athletics	11.	4.00	2.00	1,443,375	308,685	275,144	20,000	112,000	2,316,355	2,159,204	-6.8%
630 Other instructional programs	12.	0.00							0	0	0.0%
700, 800, 900 Other programs	13.	0.00							93	0	-100.0%
Regular education subsection subtotal (lines 1-13)	14.	1,434.83	1,463.87	87,678,586	30,244,237	18,570,642	8,949,638	324,878	138,261,687	145,767,981	5.4%
200 and 300 Special education											
1000 Instruction	15.	511.68	524.28	21,402,788	6,357,836	8,610,245	5,780	2,880	32,876,431	36,379,529	10.7%
2000 Support services											
2100 Students	16.	144.60	143.50	11,022,241	3,137,931	2,892,009			14,923,073	17,052,181	14.3%
2200 Instructional staff	17.	8.00	8.00	722,725	224,630	24,450	800	120	1,204,143	972,725	-19.2%
2300 General administration	18.	0.00				500			6,500	500	-92.3%
2400 School administration	19.	0.00							0	0	0.0%
2500 Central services	20.	0.00				2,500			1,200	2,500	108.3%
2600 Operation & maintenance of plant	21.	4.00	4.00	107,750	55,833				160,460	163,583	1.9%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of noninstructional services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	668.28	679.78	33,255,504	9,776,230	11,529,704	6,580	3,000	49,171,807	54,571,018	11.0%
400 Pupil transportation	25.	158.38	158.75	6,419,302	2,872,240	2,257,157	3,534,610	13,500	14,284,648	15,096,809	5.7%
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.	7.40	7.40	558,271	171,767	44,536	200,000		969,217	974,574	0.6%
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,268.89	2,309.80	127,911,663	43,064,474	32,402,039	12,690,828	341,378	202,687,359	216,410,382	6.8%

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	46,298,411	51,854,203	1.
2. Gifted education	103,457	113,178	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	225,370	8,589	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	2,544,569	2,595,048	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	49,171,807	54,571,018	9.
10. IEP required pupil transportation costs coded within Program 400	4,253,233	4,739,203	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
 Staff-Pupil 1 to 7

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	<u>56,250</u>
All funds - Federal	6330	<u>4,300</u>

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

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

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 300,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Fund 010 (CSF)

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

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	34,876,699	7,330,777					36,984,052	42,207,476	14.1%
2100 Support services - students	2.	244,558	53,126					346,482	297,684	-14.1%
2200 Support services - instructional staff	3.	118,081	23,979	855,397				40,908	997,457	2338.3%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	6.							0	0	0.0%
4000 Facilities acquisition and constructor	7.							0	0	
5000 Debt service	8.							0	0	
Total Expenditures (lines 1-8)	9.	35,239,338	7,407,882	855,397	0	0	0	37,371,442	43,502,617	16.4%

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

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	37,371,442
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	15,584,707
Unexpended Budget Balance (line 10 minus 11)	12.	21,786,735
Interest earned in the Classroom Site Fund in FY 2024	13.	566,801
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	21,149,081
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	43,502,617

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures	Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/Decrease	
								Prior FY 2024	Budget FY 2025		
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	
Unrestricted Capital Outlay Fund 610 (6)	2.										
1000 Instruction	2.	3,481,547		3,698,298				4,198,657	7,179,845	71.0%	
2000 Support services											
2100, 2200 Students and instructional staff	3.		234,105	877,775				639,920	1,111,880	73.8%	
2300, 2400, 2500, 2900 Administration	4.		238,490	541,929				726,875	780,419	7.4%	
2600 Operation & maintenance of plant	5.		4,000	887,753				2,209,405	891,753	-59.6%	
2700 Student transportation	6.		134,000	1,933,600				3,616,800	2,067,600	-42.8%	
3000 Operation of noninstructional services (5)	7.			200,000				200,000	200,000	0.0%	
4000 Facilities acquisition and construction	8.						6,715,000	7,902,160	6,715,000	-15.0%	
5000 Debt service	9.				770,729	10,000		360,000	780,729	116.9%	
Total unrestricted capital outlay fund (lines 2-9)	10.	0	3,481,547	610,595	8,139,355	770,729	10,000	6,715,000	19,853,817	19,727,226	-0.6%

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)]

\$200,000.00

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	
6642 Textbooks	<u>1,081,124</u>
6643 Instructional Aids	<u>2,400,423</u>
673X Furniture and Equipment	<u>1,859,177</u>
673X Vehicles	<u>1,900,000</u>
673X Tech Hardware & Software	<u>4,380,178</u>

(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.

\$ 100,000

(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.	19,853,817	19,727,226	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0		0		0		2.
6200 Employee Benefits	3.	0	0	0		0		0		3.
6450 Construction Services	4.	7,199,869	4,985,160	0		0		0		4.
6710 Land and Improvements	5.	0	0	0		0		0		5.
6720 Buildings and Improvements	6.	0	0	0		0		0		6.
673X Furniture and Equipment	7.	1,306,940	1,859,177	0		0		0		7.
673X Vehicles	8.	3,210,650	1,900,000	0		0		0		8.
673X Technology Hardware & Software	9.	2,098,068	4,380,178	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	350,000	770,729	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	10,000	10,000	0		0		0		11.
Total (lines 2-11)	12.	14,175,527	13,905,244	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	7,199,869	4,985,160	0				0		13.
New Construction	14.	0	0	0		0		0		14.
Other	15.	6,975,658	8,920,084	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	14,175,527	13,905,244	0	0	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2025 _____

Special projects

Federal projects FTE & expenditures

- 1. 100-130 ESEA Title I - Helping Disadvantaged Children
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology
- 3. 160 ESEA Title IV - 21st Century Schools
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students
- 6. 200 ESEA Title VII - Indian Education
- 7. 210 ESEA Title VI - Flexibility and Accountability
- 8. 220 IDEA Part B
- 9. 230 Johnson-O'Malley
- 10. 240 Workforce Investment Act
- 11. 250 AEA - Adult Education
- 12. 260-270 Vocational Education - Basic Grants
- 13. 280 ESEA Title X - Homeless Education
- 14. 290 Medicaid Reimbursement
- 15. 349 National Forest Fees
- 16. 353 Taylor Grazing Fees
- 17. 374 E-Rate
- 18. 378 Impact Aid
- 19. 300-399 Other Federal Projects
- 20. 699 Federal Impact Aid (Construction)
- 21. Total Federal Project Funds (lines 1-20)

State projects FTE & expenditures

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

Instructional Improvement Fund Expenditures (020)

- 1. Teacher compensation increases
- 2. Class size reduction
- 3. Dropout prevention programs (M&O purposes)
- 4. Instructional improvement programs (M&O purposes)
- 5. Total instructional improvement Fund (lines 1-4)

FTE		Total all functions	
Prior FY	Budget FY	Prior FY	Budget FY
69.73	58.00	5,522,598	4,804,653
0.00	1.00	1,243,067	769,515
1.00	2.00	1,227,435	622,238
0.00	0.00	0	0
0.65	2.00	342,869	138,049
0.00	0.00	0	0
0.00	0.00	0	0
48.88	46.00	4,937,662	3,969,056
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
2.00	5.00	578,824	405,176
0.00	0.00	0	0
18.60	25.00	2,106,213	2,823,330
	0.00		0
	0.00		0
0.00	0.00	450,000	450,000
0.00	0.00	0	0
50.50	2.00	15,071,214	394,570
	0.00		0
191.36	141.00	31,479,882	14,376,587
0.00	0.00	220,079	132,048
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	60,000	60,000
0.00	0.00	0	0
0.00	10.00	1,923,713	3,915,424
0.00	10.00	2,203,792	4,107,472
191.36	151.00	33,683,674	18,484,059

	Prior FY	Budget FY
1.	550,000	500,000
2.	0	0
3.	0	0
4.	550,000	500,000
5.	1,100,000	1,000,000

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	
0	0	0	1.
88,120	226,102		2.
0	0		3.
530,000	500,000		4.
13,500,000	13,000,000		5.
1,000,000	850,000		6.
5,100,000	5,000,000		7.
1,750,000	1,800,000		8.
900,000	850,000		9.
1,000,000	900,000		10.
0	0		11.
0	0		12.
0	0		13.
400,000	400,000		14.
25,000	20,000		15.
135,000	215,000		16.
1,800,000	1,800,000		17.
250,000	270,000		18.
0	0		19.
1,000	1,000		20.
0	0		21.
50,000	50,000		22.
1,668,242	1,512,819		23.
48,534	0		24.
0	0		25.
0	0		26.
0	0		27.
1,656,426	1,716,379		28.
0	0		29.
7,375,653	7,906,774		30.
15,803,350	17,441,525		31.
0	0		32.
1,550,000	1,400,000		33.
0	0		34.

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

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 172,536,643	\$ 172,536,643	\$ 0
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 13,043,142		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 13,043,142		13,043,142
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		25,488,819	
(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) (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)		19,348,746	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior year over expenditures/resolutions:			
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		(1,716,379)	
(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)		752,553	747,900
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 216,410,382	
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)			\$ 13,791,042

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

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

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>19,853,817</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>(6,933)</u>
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>19,846,884</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>19,853,817</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>19,846,884</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>14,047,047</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>5,799,837</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>136,347</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u></u>
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions: <u></u>	\$ <u></u>
(b) ADM/Transportation audit adjustment	\$ <u></u>
(c) Other: <u></u>	\$ <u></u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>13,791,042</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u>19,727,226</u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	1.20	1.20	166,717	59,385				88,120	226,102	156.6%
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.	1.20	1.20	166,717	59,385	0	0	0	88,120	226,102	156.6%
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 Dysart Unified School District, Maricopa County for fiscal year 2025 was officially revised by the Governing Board on, December 12, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Francie Wolfe-Baumann at the District Office, telephone 623-876-7000 during normal business hours.

Francie Wolfe-Baumann
President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM		
Attending	21,765.9759	21,780.6364	21,812.1290	1. Average salary of all teachers employed in FY 2025 (budget year) 55,351	
2. Tax Rates:				2. Average salary of all teachers employed in FY 2024 (prior year) 55,092	
		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year 259	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4138	3.3153	4. Percentage increase 0%	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.1511	2.0277	Comments on average salary calculation (Optional): The average teacher salary is calculated using only function 1000, which includes base salary plus stipends for Hard-to-Fill, Longevity, and National Board certification. Stipends for additional supplemental pay, such as 6th section, 301 monies (up to \$13,000), retention, team lead, coaching pay, and other stipends, are excluded from the average calculation. Additionally, data for teachers in phased retirement or those employed on non-contracted terms are not included in the salary figures.	
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		216,410,382	216,410,382		
Classroom Site Fund		43,502,617	43,502,617		
Unrestricted Capital Outlay Fund		19,727,226	19,727,226		

	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	71,536,157	78,516,499	5,511,149	5,058,894	77,047,306	83,575,393	8.5%
2000 Support services							
2100 Students	7,655,942	8,100,290	84,824	178,490	7,740,766	8,278,780	7.0%
2200 Instructional staff	3,861,906	5,389,166	1,771,048	1,802,779	5,632,954	7,191,945	27.7%
2300, 2400, 2500 Administration	17,887,849	17,623,199	1,484,677	1,780,621	19,372,526	19,403,820	0.2%
2600 Oper./Maint. of plant	6,297,564	6,162,210	19,176,776	18,617,230	25,474,340	24,779,440	-2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	446,108	199,083	50,000	0	496,108	199,083	-59.9%
610 School-sponsored cocurric. activities	181,239	180,316	0	0	181,239	180,316	-0.5%
620 School-sponsored athletics	1,870,416	1,752,060	445,939	407,144	2,316,355	2,159,204	-6.8%
630, 700, 800, 900 Other programs	0	0	93	0	93	0	-100.0%
Regular education subsection subtotal	109,737,181	117,922,823	28,524,506	27,845,158	138,261,687	145,767,981	5.4%
200 and 300 Special education							
1000 Instruction	23,331,524	27,760,624	9,544,907	8,618,905	32,876,431	36,379,529	10.7%
2000 Support services							
2100 Students	12,994,462	14,160,172	1,928,611	2,892,009	14,923,073	17,052,181	14.3%
2200 Instructional staff	1,173,493	947,355	30,650	25,370	1,204,143	972,725	-19.2%
2300, 2400, 2500 Administration	0	0	7,700	3,000	7,700	3,000	-61.0%
2600 Oper./Maint. of plant	160,460	163,583	0	0	160,460	163,583	1.9%
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	37,659,939	43,031,734	11,511,868	11,539,284	49,171,807	54,571,018	11.0%
400 Pupil transportation	8,507,112	9,291,542	5,777,536	5,805,267	14,284,648	15,096,809	5.7%
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	721,349	730,038	247,868	244,536	969,217	974,574	0.6%
Total Expenditures	156,625,581	170,976,137	46,061,778	45,434,245	202,687,359	216,410,382	6.8%

I certify that the budget of Dysart Unified School District, Maricopa County for fiscal year 2025 was officially revised by the Governing Board on, December 12, 2024, and that the complete Revised Expenditure Budget may be reviewed by contacting Francie Wolfe-Baumann at the District Office, telephone 623-876-7000 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)		
	2023 ADM	2024 ADM	2025 ADM		1. Average salary of all teachers employed in FY 2025 (budget year)	55,351
Attending	21,765.9759	21,780.6364	21,812.1290		2. Average salary of all teachers employed in FY 2024 (prior year)	55,092
					3. Increase in average teacher salary from the prior year	259
2. Tax Rates:		Prior FY	Est. Budget FY	4. Percentage increase	0%	
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4138	3.3153	Comments on average salary calculation (Optional): The average teacher salary is calculated using only function 1000, which includes base salary plus stipends for Hard-to-Fill, Longevity, and National Board certification. Stipends for additional supplemental pay, such as 6th section, 301 monies (up to \$13,000), retention, team lead, coaching pay, and other stipends, are excluded from the average calculation. Additionally, data for teachers in phased retirement or those employed on non-contracted terms are not included in the salary figures.		
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.1511	2.0277			
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit			
Maintenance & Operation Fund		216,410,382	216,410,382			
Classroom Site Fund		43,502,617	43,502,617			
Unrestricted Capital Outlay Fund		19,727,226	19,727,226			

	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	71,536,157	78,516,499	5,511,149	5,058,894	77,047,306	83,575,393	8.5%
2000 Support services							
2100 Students	7,655,942	8,100,290	84,824	178,490	7,740,766	8,278,780	7.0%
2200 Instructional staff	3,861,906	5,389,166	1,771,048	1,802,779	5,632,954	7,191,945	27.7%
2300, 2400, 2500 Administration	17,887,849	17,623,199	1,484,677	1,780,621	19,372,526	19,403,820	0.2%
2600 Oper./Maint. of plant	6,297,564	6,162,210	19,176,776	18,617,230	25,474,340	24,779,440	-2.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	446,108	199,083	50,000	0	496,108	199,083	-59.9%
610 School-sponsored cocurric. activities	181,239	180,316	0	0	181,239	180,316	-0.5%
620 School-sponsored athletics	1,870,416	1,752,060	445,939	407,144	2,316,355	2,159,204	-6.8%
630, 700, 800, 900 Other programs	0	0	93	0	93	0	-100.0%
Regular education subsection subtotal	109,737,181	117,922,823	28,524,506	27,845,158	138,261,687	145,767,981	5.4%
200 and 300 Special education							
1000 Instruction	23,331,524	27,760,624	9,544,907	8,618,905	32,876,431	36,379,529	10.7%
2000 Support services							
2100 Students	12,994,462	14,160,172	1,928,611	2,892,009	14,923,073	17,052,181	14.3%
2200 Instructional staff	1,173,493	947,355	30,650	25,370	1,204,143	972,725	-19.2%
2300, 2400, 2500 Administration	0	0	7,700	3,000	7,700	3,000	-61.0%
2600 Oper./Maint. of plant	160,460	163,583	0	0	160,460	163,583	1.9%
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	37,659,939	43,031,734	11,511,868	11,539,284	49,171,807	54,571,018	11.0%
400 Pupil transportation	8,507,112	9,291,542	5,777,536	5,805,267	14,284,648	15,096,809	5.7%
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	721,349	730,038	247,868	244,536	969,217	974,574	0.6%
Total Expenditures	156,625,581	170,976,137	46,061,778	45,434,245	202,687,359	216,410,382	6.8%

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

CTD number 070289000

Version Revised #1

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	202,687,359	216,410,382	13,723,023	6.8%
Instructional Improvement	1,100,000	1,000,000	(100,000)	-9.1%
English Language Learner	88,120	226,102	137,982	156.6%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	37,371,442	43,502,617	6,131,175	16.4%
Federal Projects	31,479,882	14,376,587	(17,103,295)	-54.3%
State Projects	2,203,792	4,107,472	1,903,680	86.4%
Unrestricted Capital Outlay	19,853,817	19,727,226	(126,591)	-0.6%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	15,803,350	17,441,525	1,638,175	10.4%
School Plant Fund	530,000	500,000	(30,000)	-5.7%
Auxiliary Operations	1,750,000	1,800,000	50,000	2.9%
Bond Building	0	0	0	0.0%
Food Service	13,500,000	13,000,000	(500,000)	-3.7%
Other	38,159,855	38,091,972	(67,883)	-0.2%

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	46,298,411	51,854,203
Gifted Education	103,457	113,178
Remedial Education	0	0
ELL Incremental Costs	225,370	8,589
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	2,544,569	2,595,048
TOTAL	49,171,807	54,571,018

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	79	79	1 to 276.1
Teachers	18	1,191	1,209	1 to 18.0
Other	0	215	215	1 to 101.5
Subtotal	18	1,485	1,503	1 to 14.5
Classified --				
Managers, supervisors, directors	0	35	35	1 to 623.2
Teachers aides	0	336	336	1 to 64.9
Other	0	697	697	1 to 31.3
Subtotal	0	1,068	1,068	1 to 20.4
TOTAL	18	2,553	2,571	1 to 8.5
Special education --				
Teacher	12	184	196	1 to 18.0
Staff	59	486	545	1 to 7.0

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

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

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

FY 2025 Budgeted Expenditures

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

Adjustments for FY 2024 Expenditures

8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2024 Total actual expenditures for programs above	\$	<u> </u>
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>
9.	Small school adjustment		
a.	FY 2024 final budget for small school adjustment	\$	<u> </u>
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	<u>0</u>
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u>0</u>
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><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 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current assessed value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

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

	Funds														
	General			Capital Projects				Special Revenue			Debt Service	Permanent	Enterprise	Internal Services	Total all funds
	Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue					
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. FY 2023 final ending fund balance	6,902,111	0	18,401,103	4,726,177	0	0	1,339,970	18,132,378	(824,744)	20,805,588	16,678,951	0	0	9,692,131	95,853,665
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. FY 2024 activity, year-to-date and estimated through June 30															
(a) FY 2024 revenues and other financing sources	202,687,359	0	8,619,827	19,853,817	0	0	1,999,969	37,371,442	29,357,161	18,305,421	15,803,350	0	0	17,252,539	351,250,885
(b) FY 2024 expenditures and other financing uses	184,822,173	0	7,430,416	16,443,399	0	0	1,659,368	13,000,667	29,390,783	20,176,368	17,159,800	0	0	18,334,144	308,417,118
3. Estimated FY 2024 ending fund balance	24,767,297	0	19,590,514	8,136,595	0	0	1,680,571	42,503,153	(858,366)	18,934,641	15,322,501	0	0	8,610,526	138,687,432
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	4,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
(e) Unassigned	20,267,297	0	19,590,514	8,136,595	0	0	1,680,571	1,680,571	(858,366)	18,934,641	15,322,501	0	0	8,610,528	93,364,852
(f) Total (amount must agree to line 3 above)	24,767,297	0	19,590,514	8,136,595	0	0	1,680,571	1,680,571	(858,366)	18,934,641	15,322,501	0	0	8,610,528	97,864,852
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	858,366	0	0	0	0	0	858,366
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2025	18,767,297	0	4,590,514	2,136,595	0	0	680,571	24,503,153	0	3,934,641	0	0	0	610,528	55,223,299
(d) Maintained for spending after FY 2025	6,000,000	0	15,000,000	6,000,000	0	0	1,000,000	18,000,000	0	15,000,000	15,000,000	0	0	800,000	76,800,000
(e) Total (amount must agree to line 3 above)	24,767,297	0	19,590,514	8,136,595	0	0	1,680,571	42,503,153	858,366	18,934,641	15,000,000	0	0	1,410,528	132,881,665

B. Total budgeted expenditures compared to planned spending

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

Total budgeted expenditures compared to planned spending

	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	216,410,382	19,727,226	43,502,617
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	18,767,297	2,136,595	24,503,153
3. Estimated unspent budget capacity carried forward for spending after FY 2025	197,643,085	17,590,631	18,999,464

C. Comments (optional)

n/a

Data entry sheet

FY 2025 Legislative amounts	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)	\$ 5,013.00
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)	
0.5 mile or less OR more than 1.0 mile	\$ 2.95
More than 0.5 mile through 1.0 mile	\$ 2.42
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)	1.5930

Unweighted student count

All districts must complete lines 1 through 6 below.

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

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

	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				21,765.9759
2. FY 2024 100th-Day ADM	191,4649	13,699.2355	7,890.0201	21,780.7205

Check box for Type 03 district

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

3. FY 2025 Estimated non-AOI student count	192.8467	13,784.5251	7,834.7572	21,812.1290
4. FY 2025 Estimated AOI full-time student count				0.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	192.8467	13,784.5251	7,834.7572	21,812.1290

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	5,363.5882		
8. K-3	5,363.5882		
9. ELL	1,066.7261		
10. HI	26.8858		
11. MD-R, A-R, and SID-R	351.9105		
12. MD-SC, A-SC, and SID-SC	327.5306		
13. MD-SSI	9.2800		
14. OI-R	12.1800		
15. OI-SC	12.5500		
16. P-SD	91.8650		
17. DD*, ED, MIID, SLD, SLI*, and OHI	2,915.3070		*School aged students only
18. ED-P	34.1942		
19. MOID	35.4700		
20. VI	8.3850		
21. G	922.0000		
22. FRPL	10,151.7469		
23. Total Add-on Count (lines 7 through 22)	26,693.2075	0.0000	0.0000

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 at least 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0006
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$49,566.00
6. FY 2023 actual federal audit expenditures from all funds	\$8,834.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$58,400.00

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

1. FY 2024 Approved Daily Route Miles	6,649.00
2. Number of Eligible Students Transported in FY 2024	5,456.00
3. FY 2024 Annual Expenditure for Bus Tokens	
4. FY 2024 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	3,000.00

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)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$2,158,782,971
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	\$203,000
11. 2024 Government Property Lease Excise Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	(\$135,453.00)
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$183,203,160.00
14. FY 2024 M and O Fund actual expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Dropout prevention programs	
d. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
e. Performance pay (A.R.S. §15-920)	
15. Budget Balance Carryforward transferred to the School Opening Fund (if any)	

Data entry sheet

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

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

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

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

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

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

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

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

Type 03 district information

1.	High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	
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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 and O) Fund FY 2024 ending cash balance	
3.	10% of the FY 2025 RCL calculated using the district's 2024 ADM	
4.	Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student count constant	500.0000	500.0000	500.0000	500.0000
Student count	- 0.0000	- 0.0000	- 0.0000	- 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	+ 1.4680	+ 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	\$ 1,614,228.05
K-3 Reading	\$ 1,076,151.87
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.0)

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 0.0000	- 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 \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
3. FY 2025 Student Count (2024 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student count	- 0.0000	- 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 \$ 474.47	x \$ 494.39
i. DAA per Student Count	= \$ 0.00	= \$ 0.00
4. FY 2025 Student Count (2024 ADM): 600.000 or More and Career Technical Education Districts DAA per Student Count	\$ 549.45	\$ 600.86

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

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 202,687,359.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ (135,453.00)
3. Adjusted GBL	\$ 202,551,906.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 202,687,359.00
5. Adjustments to the GBL (from line 2)	\$ (135,453.00)
6. Adjusted budgeted expenditures	\$ 202,551,906.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 202,551,906.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 183,203,160.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 19,348,746.00

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

	FY 2024 Budget	Actual	Unexpended Budget
10. FY 2024 Actual expenditures:			
a. Special program override	\$ 0.00	- \$ 0.00	= \$ 0.00
b. Desegregation	\$ 0.00	- \$ 0.00	= \$ 0.00
c. Dropout prevention programs	\$ 0.00	- \$ 0.00	= \$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	- \$ 0.00	= \$ 0.00
e. Performance pay	\$ 0.00	- \$ 0.00	= \$ 0.00
f. Total budget balance deductions (lines 10.a through 10.f)			= \$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 19,348,746.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and O Fund ending cash balance)			- \$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			= \$ 19,348,746.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 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 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	+ \$ 0.00		
d. Result (line 15.b plus line 15.c)	= \$ 0.00		
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

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

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

Calculation of small school adjustment phase down limit

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

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

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

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

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

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

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

Calculations

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

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

1. Base year attending ADM grades 9-12		0.00
2. Factor of 5%	x	0.05
3. ADM loss required to qualify	=	0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5. Tuition received in base year		0.00
6. Tuition received in fiscal year after base year	-	0.00
7. Tuition loss (If result is less than zero, zero is entered)	=	0.00
8. BSL adjustment for the first year after the base year		0.00
9. BSL adjustment for the second year after the base year		0.00
10. BSL adjustment for the third year after the base year		0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

first year factor	x	0.75	=	0.00
second year factor	x	0.50	=	0.00
third year factor	x	0.25	=	0.00

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

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

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Adjustment for tuition loss	\$ 0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$ 0.00
4. Vocational M&O expenses (from page 1, line 28)	\$ 0.00
5. Adjacent Ways (from TNT work sheet, line 12)	\$ 0.00
6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)	\$ 0.00

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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	192.8467	0.0000	0.0000	1.4500	279.6277	0.0000	0.0000
K-8,UE	13,784.5251	0.0000	0.0000	1.1580	15,962.4801	0.0000	0.0000
9-12	7,834.7572	0.0000	0.0000	1.2680	9,934.4721	0.0000	0.0000
Regular Education Unweighted ADM	21,812.1290	0.0000	0.0000				
Total of Unweighted ADM			21,812.1290				
Regular Education Weighted ADM					26,176.5799	0.0000	0.0000
Total of Weighted ADM							26,176.5799

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	1,066.7261	0.0000	0.0000	0.1150	122.6735	0.0000	0.0000
K-3	5,363.5882	0.0000	0.0000	0.0600	321.8153	0.0000	0.0000
K-3 (Reading)	5,363.5882	0.0000	0.0000	0.0400	214.5435	0.0000	0.0000
HI	26.8858	0.0000	0.0000	4.7710	128.2722	0.0000	0.0000
MD-R, A-R, SID-R	351.9105	0.0000	0.0000	6.0240	2,119.9089	0.0000	0.0000
MD-SC, A-SC, SID-SC	327.5306	0.0000	0.0000	5.9880	1,961.2532	0.0000	0.0000
MD-SSI	9.2800	0.0000	0.0000	7.9470	73.7482	0.0000	0.0000
OI-R	12.1800	0.0000	0.0000	3.1580	38.4644	0.0000	0.0000
OI-SC	12.5500	0.0000	0.0000	6.7730	85.0012	0.0000	0.0000
P-SD	91.8650	0.0000	0.0000	3.5950	330.2547	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	2,915.3070	0.0000	0.0000	0.2920	851.2696	0.0000	0.0000
ED-P	34.1942	0.0000	0.0000	4.8220	164.8844	0.0000	0.0000
MOID	35.4700	0.0000	0.0000	4.4210	156.8129	0.0000	0.0000
VI	8.3850	0.0000	0.0000	4.8060	40.2983	0.0000	0.0000
G	922.0000	0.0000	0.0000	0.0070	6.4540	0.0000	0.0000
FRPL	10,151.7469	0.0000	0.0000	0.0220	223.3384	0.0000	0.0000
Group B - Add On Unweighted ADM	26,693.2075	0.0000	0.0000				
Total Unweighted Group B Add On			26,693.2075				
Group B - Add On Weighted ADM					6,838.9927	0.0000	0.0000
Total Weighted Group B Add On							6,838.9927

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<u>Calculation For Base Support Level</u>		<u>Non-AOI ADM</u>		<u>AOI-FT ADM</u>		<u>AOI-PT ADM</u>
Regular Education Weighted ADM		26,176.5799		0.0000		0.0000
Group B - Add On Weighted ADM	+	6,838.9927	+	0.0000	+	0.0000
Total ADM	=	33,015.5726	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	33,015.5726	=	0.0000	=	0.0000

Total Weighted ADM						33,015.572582
Base Level Amount (FY25)					x	\$5,013.00
Total Weighted ADM x Base Level Amount						\$165,507,065.35
Calculated Teachers Experience Index (FY24)	1.0006					
Applied Teachers Experience Index (FY25)					x	1.0006
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$165,606,369.59

Base Support Level Adjustments

Audit Service Expense	+	\$49,566.00				
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				
CTED 9th Grade Funding Adjustment	+	\$0.00				
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00				
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00				
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00				
Total Base Support Level Adjustments						\$49,566.00
Adjusted Base Support Level						\$165,655,935.59

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Basic Calculations For Equalization Esistance**

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<p>Calculation Transportation Support Level (TSL) (Miles, Eligible Students, Bus Passes and Bus Tokens)</p> <p>Approved Daily Route Miles</p> <p>Eligible Students Transported (FY24) 5,456.00</p> <p>Daily Route Miles Per Eligible Student (FY24) 1.2187</p> <p>Total Approved Daily Route Miles 6,649.00</p> <p>State Support Level Per Route Mile x \$2.95</p> <p>Instruction Days x 180</p> <p>To and From School Support Level \$3,530,619.00</p> <p>Activity Trip Level Factor x 0.18</p> <p>Activity Trip Support Level \$635,511.42</p> <p>Handicapped Extended School Year Mileage (FY24) 3,000.00</p> <p>State Support Level Per Route Mile x 2.95</p> <p>Handicapped Extended School Year Support Level \$8,850.00</p> <p>Annual Expenditures For:</p> <table border="0" style="width:100%;"> <tr> <td></td> <td style="text-align: center;">Bus Passes</td> <td style="text-align: center;">Bus Tokens</td> <td></td> </tr> <tr> <td>Districts (FY24)</td> <td style="text-align: center;">\$0.00</td> <td style="text-align: center;">\$0.00</td> <td style="text-align: right;">\$0.00</td> </tr> </table> <p>FY25 Transportation Support Level (TSL) \$4,174,980.42</p> <hr/> <p>Calculation For Transportation Revenue Control Limit (TRCL)</p> <p>FY24 Transportation Revenue Control Limit (TRCL) \$6,880,707.82</p> <p>Change:</p> <table border="0" style="width:100%;"> <tr> <td style="width:150px;">FY25 TSL</td> <td style="width:50px;">-</td> <td style="width:100px;">\$4,174,980.42</td> <td></td> </tr> <tr> <td>FY24 TSL</td> <td></td> <td>\$5,055,414.58</td> <td></td> </tr> <tr> <td>Difference:</td> <td></td> <td>\$</td> <td style="text-align: right;"><u>\$0.00</u></td> </tr> </table> <p>Preliminary FY25 TRCL \$6,880,707.82</p> <p>120% of FY25 TRCL \$5,009,976.50</p> <p>FY25 Transportation Revenue Control Limit (TRCL) \$6,880,707.82</p>		Bus Passes	Bus Tokens		Districts (FY24)	\$0.00	\$0.00	\$0.00	FY25 TSL	-	\$4,174,980.42		FY24 TSL		\$5,055,414.58		Difference:		\$	<u>\$0.00</u>	<p>Calculation For District Support Level (DSL)</p> <p>FY25 Adjusted Base Support Level (BSL) \$165,655,935.59</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Support Level (TSL) + \$4,174,980.42</p> <p>FY25 District Support Level (DSL) <u>\$169,830,916.01</u></p> <hr/> <p>Calculation For Revenue Control Limit (RCL)</p> <p>FY25 Adjusted Base Support Level (BSL) \$165,655,935.59</p> <p>FY25 Consolidation or Unification Assistance + \$0.00</p> <p>FY25 Transportation Revenue Control Limit (TRCL) + \$6,880,707.82</p> <p>FY25 Revenue Control Limit (RCL) <u>\$172,536,643.41</u></p> <p>FY25 Lesser of DSL/RCL <u>\$169,830,916.01</u></p>
	Bus Passes	Bus Tokens																			
Districts (FY24)	\$0.00	\$0.00	\$0.00																		
FY25 TSL	-	\$4,174,980.42																			
FY24 TSL		\$5,055,414.58																			
Difference:		\$	<u>\$0.00</u>																		

**Dysart Unified
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY24 District ADM	191,464.9	13,699,235.5	7,890,020.1	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$105,200.39	= \$7,527,044.95	= \$4,740,797.48	= \$0.00	\$12,373,042.81

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

DAA Growth Factor

FY24 District ADM	21,780.7205
FY23 District ADM	/ 21,765.9759
FY25 Calculated DAA Growth Factor	= 1.0007

FY25 Applied DAA Growth Factor

x	<u>1.0000000000</u>	x	<u>1.0000000000</u>	x	<u>1.0000000000</u>	x	<u>1.0000000000</u>
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(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$105,200.39	\$7,527,044.95	\$4,740,797.48	\$0.00	\$12,373,042.81
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DAA For High School Textbooks

FY24 District High School ADM		7,890,020.1			
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$670,099.41

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$7,632,245.34	\$5,410,896.89	\$13,043,142.23
Type 03 Transported 9-12		\$0.00	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$7,632,245.34	\$5,410,896.89	\$13,043,142.23

**Dysart Unified
Basic Calculations For Equalization Assistance**

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	16,242.1078	62.0482425000%	x \$169,830,916.01	\$105,377,098.61
9-12	9,934.4721	37.9517575000%	x \$169,830,916.01	+ \$64,453,817.40
Total	26,176.5799			\$169,830,916.01

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$2,158,782,971.00	\$2,158,782,971.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$203,000.00	\$203,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$2,158,985,971.00	\$2,158,985,971.00	
	/ 100	/ 100	
	\$21,589,859.71	\$21,589,859.71	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$34,392,646.52	\$34,392,646.52	\$68,785,293.04

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
DSL/RCL Allocation	\$105,377,098.61	\$64,453,817.40	\$169,830,916.01
Adjusted CY DAA Base Allocation	+ \$7,632,245.34	+ \$5,410,896.89	+ \$13,043,142.23
FY25 Equalization Base	\$113,009,343.95	\$69,864,714.29	\$182,874,058.24
FY25 Applied Qualifying Levy	- \$34,392,646.52	- \$34,392,646.52	- \$68,785,293.04
FY25 Equalization Assistance	\$78,616,697.43	\$35,472,067.77	\$114,088,765.20