

District name Lake Havasu Unified School District #1

County Mohave

CTD number 080201000

Version Proposed

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
 Governing Board Member

Prefix	First name	Last name	Email address	Telephone number	Extension
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	Kyle	Neidermann	kneidermann@lhusd.org	928-505-6925	
	John	Masden	jmasden@lhusd.org	928-505-6925	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

InTouch

District's website home page address

www.lhusd.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.	214.00	209.35	17,499,991	5,419,236	584,298	221,447	0	24,310,258	23,724,972	-2.4%	1.	
2000 Support services													
2100 Students	2.	16.13	14.16	1,009,132	443,218	21,984	142,151	0	1,829,721	1,616,485	-11.7%	2.	
2200 Instructional staff	3.	17.75	17.75	1,260,473	511,994	125,358	77,240	0	2,143,155	1,975,065	-7.8%	3.	
2300 General administration	4.	4.85	6.18	564,901	506,842	68,179	191,756	30,489	1,509,959	1,362,167	-9.8%	4.	
2400 School administration	5.	35.00	33.50	2,355,170	876,792	24,968	500	5,200	3,650,996	3,262,630	-10.6%	5.	
2500 Central services	6.	19.20	17.35	1,581,005	450,491	603,758	365,500	41,357	3,796,139	3,042,111	-19.9%	6.	
2600 Operation & maintenance of plant	7.	54.00	52.00	3,362,810	1,105,965	1,641,187	2,095,768	2,840	8,878,523	8,208,570	-7.5%	7.	
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.	
3000 Operation of noninstructional services	9.	2.00	2.00	77,158	36,851	0	60,000	0	182,274	174,009	-4.5%	9.	
610 School-sponsored cocurricular activities	10.	0.00	0.00	81,486	16,951	123	0	0	120,979	98,560	-18.5%	10.	
620 School-sponsored athletics	11.	1.50	1.50	230,358	76,359	109,634	0	253	494,509	416,604	-15.8%	11.	
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.	
700, 800, 900 Other programs	13.	0.00	0.00	11,280	2,323	0	130	0	16,535	13,733	-16.9%	13.	
Regular education subsection subtotal (lines 1-13)	14.	364.43	353.79	28,033,764	9,447,022	3,179,489	3,154,492	80,139	46,933,048	43,894,906	-6.5%	14.	
200 and 300 Special education													
1000 Instruction	15.	78.64	75.98	3,028,687	1,399,229	243,914	2,183	0	4,807,282	4,674,013	-2.8%	15.	
2000 Support services													
2100 Students	16.	18.22	16.56	628,935	267,829	418,273	17,478	0	1,378,886	1,332,515	-3.4%	16.	
2200 Instructional staff	17.	2.00	2.00	110,207	69,076	0	404	0	149,696	179,687	20.0%	17.	
2300 General administration	18.	0.00	1.00	100,768	21,610	0	0	0	0	122,378			18.
2400 School administration	19.	0.00	0.00	0	0	1,350	0	0	0	1,350			19.
2500 Central services	20.	0.80	0.80	54,300	12,014	1,381	0	0	66,998	67,695	1.0%	20.	
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	1,101	0	819	1,101	34.4%	21.	
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.	
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.	
Subtotal (lines 15-23)	24.	99.66	96.34	3,922,897	1,769,758	664,918	21,166	0	6,403,681	6,378,739	-0.4%	24.	
400 Pupil transportation	25.	23.00	20.94	814,906	373,438	86,057	296,793	140	1,576,501	1,571,334	-0.3%	25.	
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%	26.	
530 Dropout prevention programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.	
540 Joint career and technical education and vocational Education center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.	
550 K-3 Reading program	29.	4.00	4.00	220,000	92,383	0	60	0	309,975	312,443	0.8%	29.	
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	491.09	475.07	32,991,567	11,682,601	3,930,464	3,472,511	80,279	55,223,205	52,157,422	-5.6%	30.	

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	4,994,399	4,880,746	1.
2. Gifted education	184,401	203,893	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	79,190	84,805	4.
5. ELL compensatory instruction	60,010	62,687	5.
6. Vocational and technical education (non-CTED)	189,632	199,766	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	896,049	946,842	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,403,681	6,378,739	9.
10. IEP required pupil transportation costs coded within Program 400	397,884	408,855	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
 Staff-Pupil 1 to 8

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	42,850
All funds - Federal	6330	4,400

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) \$ 46,700
 (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.	4,273,539	1,250,491	0	0	0	0	5,459,451	5,524,030	1.2%
2100 Support services - students	2.	243,599	74,410	0	0	0	0	314,051	318,009	1.3%
2200 Support services - instructional staff	3.	161,819	39,464	0	0	0	0	186,638	201,283	7.8%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	4,678,957	1,364,365	0	0	0	0	5,960,140	6,043,322	1.4%

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.	5,960,140
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,831,449
Unexpended Budget Balance (line 10 minus 11)	12.	1,128,691
Interest earned in the Classroom Site Fund in FY 2024	13.	83,431
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	4,831,200
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	6,043,322

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

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

Fund 610 (UCO)

Unrestricted Capital Outlay (UCO) Fund

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	1,093,021		694,253			0	1,783,274	1,787,274	0.2%
2000 Support services											
2100, 2200 Students and instructional staff	3.	0	119,734	500	22,203			0	137,937	142,437	3.3%
2300, 2400, 2500, 2900 Administration	4.	0		350,000	405,720		0	0	741,815	755,720	1.9%
2600 Operation & maintenance of plant	5.	0		0	627,111			0	622,111	627,111	0.8%
2700 Student transportation	6.	0		2,500	620,000			0	620,000	622,500	0.4%
3000 Operation of noninstructional services (5)	7.	0		0	6,631			0	6,631	6,631	0.0%
4000 Facilities acquisition and construction	8.	0		0	25,000			5,850,385	5,811,111	5,875,385	1.1%
5000 Debt service	9.					229,500	0		50,000	229,500	359.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	1,212,755	353,000	2,400,918	229,500	0	5,850,385	9,772,879	10,046,558	2.8%

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	\$ 8,000
6642 Textbooks	625,442
6643 Instructional Aids	579,313
673X Furniture and Equipment	1,774,544
673X Vehicles	150,000
673X Tech Hardware & Software	476,375

(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.	9,772,879	10,046,558	8,000,000	5,000,000	0	0	592,889	512,389	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	5,937,597	5,850,385	6,500,000	4,000,000	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	592,889	512,389	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,768,044	1,774,544	500,000	150,000	0	0	0	0	7.
673X Vehicles	8.	150,000	150,000	750,000	750,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	538,469	476,375	250,000	100,000	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	8,394,110	8,251,304	8,000,000	5,000,000	0	0	592,889	512,389	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	5,937,597	5,850,385	6,500,000	4,000,000			592,889	512,389	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	2,456,513	2,400,919	1,500,000	1,000,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	8,394,110	8,251,304	8,000,000	5,000,000	0	0	592,889	512,389	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
18.77	16.78	1,288,977	1,300,503
1.50	1.53	309,001	256,427
0.00	0.00	29,999	29,999
0.00	0.00	64,152	20,103
0.00	0.00	14,811	15,929
0.00	0.00	0	0
0.00	0.00	0	0
22.00	26.23	1,052,970	1,054,929
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
2.25	1.43	76,889	92,926
0.00	0.50	0	46,645
3.00	3.13	510,944	301,104
	0.00		0
	0.00		0
0.00	0.00	365,690	360,000
0.00	0.00	0	0
11.50	1.00	7,633,520	3,000,000
	0.00		0
59.02	50.60	11,346,953	6,478,565
0.00	0.00	51,955	50,772
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	15,000	15,000
0.00	0.00	0	0
8.20	8.00	850,470	708,311
8.20	8.00	917,425	774,083
67.22	58.60	12,264,378	7,252,648

	Prior FY	Budget FY
	0	0
	60,000	60,000
	0	
	130,000	200,000
	190,000	260,000

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.
0	0	0	2.
0	0	0	3.
304,989	375,000		4.
2,800,000	2,800,000		5.
24,632	40,000		6.
79,161	140,000		7.
1,149,535	400,000		8.
1,365,628	500,000		9.
446,280	150,000		10.
0	0		11.
11,542	2,500		12.
0	0		13.
59,019	35,000		14.
11,502	10,000		15.
188,849	200,000		16.
35,000	35,000		17.
0	0		18.
0	0		19.
0	0		20.
0	0		21.
9,640	9,500		22.
752,695	747,267		23.
1,386	0		24.
0	0		25.
0	0		26.
0	0		27.
291,659	0		28.
0	0		29.
1,000,000	1,000,000		30.
5,416,188	5,145,776		31.
0	0		32.
336,259	280,000		33.
0	0		34.
0	0		1.
50,000	50,000		2.
0	0		3.
0	0		4.

- (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)**

		<u>A. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>34,234,217</u>	\$ <u>34,234,217</u>	\$ <u>0</u>
*2. (a) FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,917,954</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,917,954</u>	<u>0</u>	<u>2,917,954</u>
*3. FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		<u>0</u>	
(b) Unrestricted Capital Outlay			<u>0</u>
(c) Special Program		<u>0</u>	<u>0</u>
*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)		<u>0</u>	<u>0</u>
*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		<u>0</u>	<u>0</u>
(b) Other Arizona districts		<u>0</u>	<u>0</u>
(c) Out-of-State districts and other governments		<u>0</u>	<u>0</u>
(d) Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		<u>0</u>	<u>0</u>
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		<u>0</u>	<u>0</u>
*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)		<u>0</u>	
8. Budget Increase for:			
(a) Desegregation expenditures (A.R.S. §15-910.G-K)		<u>0</u>	<u>0</u>
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>17,923,205</u>	
(c) Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>0</u>	<u>0</u>
(d) Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.N, as amended by Laws 2022, Ch. 285, §3)		<u>0</u>	<u>0</u>
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		<u>0</u>	<u>0</u>
* (f) FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(g) Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)		<u>0</u>	
* (h) Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)		<u>0</u>	
*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:		<u>0</u>	
(b) Decrease for transfer from M&O to Energy and Water Savings Fund		<u>0</u>	
(c) Increase for Energy and Water Savings Fund transfer to M&O		<u>0</u>	
(d) Noncompliance adjustment		<u>0</u>	
(e) ADM/Transportation Audit Adjustment		<u>0</u>	
(f) Other:		<u>0</u>	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>0</u>	<u>353,725</u>
11. FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 52,157,422</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			<u>\$ 3,273,679</u>

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

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

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$ <u>9,772,879</u>
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$ <u>9,772,879</u>
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$ <u>9,772,879</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>9,772,879</u>
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>3,000,000</u>
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>6,772,879</u>
8. Interest earned in Fund 610 in FY 2024	\$ <u>0</u>
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ <u>0</u>
10. Adjustment to UCBL for FY 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior year over expenditures/resolutions:	\$ <u>0</u>
(b) ADM/Transportation audit adjustment	\$ <u>0</u>
(c) Other:	\$ <u>0</u>
11. Amount to be used for capital expenditures (from page 7, line 12)	\$ <u>3,273,679</u>
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>10,046,558</u></u>

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

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

English Language Learners Supplement	FTE		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional staff	3.	0.00							0	0	0.0%
2300 General administration	4.	0.00							0	0	0.0%
2400 School administration	5.	0.00							0	0	0.0%
2500 Central services	6.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00							0	0	0.0%
2700 Student transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional staff	13.	0.00							0	0	0.0%
2300 General administration	14.	0.00							0	0	0.0%
2400 School administration	15.	0.00							0	0	0.0%
2500 Central services	16.	0.00							0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00							0	0	0.0%
2700 Student transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

I certify that the budget of Lake Havasu Unified School District, Mohave County for fiscal year 2025 was officially proposed by the Governing Board on, June 11, 2024, and that the complete Proposed Expenditure Budget may be reviewed by contacting Michael Murray at the District Office, telephone 928-505-6936 during normal business hours.
Sharon Harvey
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)	52,843
Attending	5,107.8162	4,864.8503	4,863.0000	2. Average salary of all teachers employed in FY 2024 (prior year)	51,843
2. Tax Rates:				3. Increase in average teacher salary from the prior year	1,000
		Prior FY	Est. Budget FY	4. Percentage increase	2%
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.1953	2.9926	Average Teacher Salary is calculated on base salary only....does not include stipends, classroom site funds, benefits, etc.	
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.7265	0.4921		
3. Budgeted expenditures and budget limits:		Budgeted Expenditures		Budget Limit	
Maintenance & Operation Fund		52,157,422	52,157,422		
Classroom Site Fund		6,043,322	6,043,322		
Unrestricted Capital Outlay Fund		10,046,558	10,046,558		

	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	23,163,189	22,919,227	1,147,069	805,745	24,310,258	23,724,972	-2.4%
2000 Support services							
2100 Students	1,597,284	1,452,350	232,437	164,135	1,829,721	1,616,485	-11.7%
2200 Instructional staff	1,600,397	1,772,467	542,758	202,598	2,143,155	1,975,065	-7.8%
2300, 2400, 2500 Administration	6,359,166	6,335,201	2,597,928	1,331,707	8,957,094	7,666,908	-14.4%
2600 Oper./Maint. of plant	4,389,322	4,468,775	4,489,201	3,739,795	8,878,523	8,208,570	-7.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	127,056	114,009	55,218	60,000	182,274	174,009	-4.5%
610 School-sponsored cocurric. activities	120,894	98,437	85	123	120,979	98,560	-18.5%
620 School-sponsored athletics	379,419	306,717	115,090	109,887	494,509	416,604	-15.8%
630, 700, 800, 900 Other programs	13,639	13,603	2,896	130	16,535	13,733	-16.9%
Regular education subsection subtotal	37,750,366	37,480,786	9,182,682	6,414,120	46,933,048	43,894,906	-6.5%
200 and 300 Special education							
1000 Instruction	4,436,904	4,427,916	370,378	246,097	4,807,282	4,674,013	-2.8%
2000 Support services							
2100 Students	991,578	896,764	387,308	435,751	1,378,886	1,332,515	-3.4%
2200 Instructional staff	148,646	179,283	1,050	404	149,696	179,687	20.0%
2300, 2400, 2500 Administration	65,124	188,692	1,874	2,731	66,998	191,423	185.7%
2600 Oper./Maint. of plant	0	0	819	1,101	819	1,101	34.4%
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	5,642,252	5,692,655	761,429	686,084	6,403,681	6,378,739	-0.4%
400 Pupil transportation	1,201,292	1,188,344	375,209	382,990	1,576,501	1,571,334	-0.3%
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	309,975	312,383	0	60	309,975	312,443	0.8%
Total Expenditures	44,903,885	44,674,168	10,319,320	7,483,254	55,223,205	52,157,422	-5.6%

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

CTD number 080201000
Version Proposed

Fund	Total expenditures by fund			
	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	55,223,205	52,157,422	(3,065,783)	-5.6%
Instructional Improvement	0	0	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,960,140	6,043,322	83,182	1.4%
Federal Projects	11,346,953	6,478,565	(4,868,388)	-42.9%
State Projects	917,425	774,083	(143,342)	-15.6%
Unrestricted Capital Outlay	9,772,879	10,046,558	273,679	2.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	592,889	512,389	(80,500)	-13.6%
Debt Service	5,416,188	5,145,776	(270,412)	-5.0%
School Plant Fund	304,989	375,000	70,011	23.0%
Auxiliary Operations	1,149,535	400,000	(749,535)	-65.2%
Bond Building	8,000,000	5,000,000	(3,000,000)	-37.5%
Food Service	2,800,000	2,800,000	0	0.0%
Other	4,663,252	3,199,267	(1,463,985)	-31.4%

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	4,994,399	4,880,746
Gifted Education	184,401	203,893
Remedial Education	0	0
ELL Incremental Costs	79,190	84,805
ELL Compensatory Instruction	60,010	62,687
Vocational and Technical Education (non-CTED)	189,632	199,766
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	896,049	946,842
TOTAL	6,403,681	6,378,739

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators	0	17	17	1 to 286.1
Teachers	3	257	260	1 to 18.7
Other	0	29	29	1 to 167.7
Subtotal	3	303	306	1 to 15.9
Classified --				
Managers, supervisors, directors	0	5	5	1 to 972.6
Teachers aides	1	71	72	1 to 67.5
Other	1	159	160	1 to 30.4
Subtotal	2	235	237	1 to 20.5
TOTAL	5	538	543	1 to 9.0
Special education --				
Teacher	0	31	31	1 to 24.8
Staff	0	91	91	1 to 8.4

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>		
FY 2025 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	Primary property tax rate related to budgeted expenditures	
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>		
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	<u> </u>		
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>		
B.1.	Current assessed value	\$ <u> </u>		
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ <u> </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	22,538,757	6,811,390	2,115,047	0	14,903,616	519,013	263,821	1,159,317	1,905,424	4,720,595	557,384	0	0	1,990,386	57,484,750
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	33,000,000	3,062,141	750,000	0	0	0	0	4,800,822	4,265,759	750,000	5,450,000	0	0	0	52,078,722
(b) FY 2024 expenditures and other financing uses	37,300,000	3,000,000	1,000,000	0	7,500,000	6,624	0	4,831,449	6,000,000	1,000,000	5,416,188	0	0	0	66,034,261
3. Estimated FY 2024 ending fund balance	18,238,757	6,873,531	1,865,047	0	7,403,616	512,389	263,821	1,128,690	171,183	4,470,595	591,196	0	0	1,990,386	43,509,211
(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	18,238,757	6,873,531	1,865,047	0	7,403,616	512,389	263,821	1,128,690	171,183	4,470,595	591,196	0	0	1,990,386	43,509,211
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	18,238,757	6,873,531	1,865,047	0	7,403,616	512,389	263,821	1,128,690	171,183	4,470,595	591,196	0	0	1,990,386	43,509,211
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(c) Planned to be spent in FY 2025	2,500,000	0	500,000	0	4,000,000	275,000	0	1,128,690	0	750,000	0	0	0	500,000	9,653,690
(d) Maintained for spending after FY 2025	15,738,757	6,873,531	1,365,047	0	3,403,616	237,389	263,821	0	171,183	3,720,595	591,196	0	0	1,490,386	33,855,521
(e) Total (amount must agree to line 3 above)	18,238,757	6,873,531	1,865,047	0	7,403,616	512,389	263,821	1,128,690	171,183	4,470,595	591,196	0	0	1,990,386	43,509,211

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)	52,157,422	10,046,558	6,043,322
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	33,918,665	2,000,000	5,500,000
3. Estimated unspent budget capacity carried forward for spending after FY 2025	18,238,757	8,046,558	543,322

C. Comments (optional)

The District has a short term and long term perspective to address immediate needs and multi-year financial stability. The District recently dealt with the reality of an expired override, the final issuance of bond funds, and expiring federal funding relating to COVID 19. The District's fund balances are providing stability during these transitions while planning and timing for future funding renewals (override, etc.) take place all while being mindful of economic and political realities.

Data entry sheet

FY 2025 Legislative amounts	
Base Level Amount (A.R.S. §15-901)	\$ 4,914.71
State Support Level per Route Mile (A.R.S. §15-945)	
0.5 mile or less OR more than 1.0 mile	\$ 2.89
More than 0.5 mile through 1.0 mile	\$ 2.37
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (JLBC TNT rate memorandum)	1.5930

Unweighted student count

All districts must complete lines 1 through 6 below.

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				5,107.8162
2. FY 2024 100th-Day ADM	27.9550	3,040.1955	1,796.6998	4,864.8503
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count	27.0000	3,022.0000	1,559.0000	4,608.0000
4. FY 2025 Estimated AOI full-time student count		18.0000	236.0000	254.0000
5. FY 2025 Estimated AOI part-time student count		0.0000	1.0000	1.0000
6. Total FY 2025 estimated student count	27.0000	3,040.0000	1,796.0000	4,863.0000

Check box for Type 03 district

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

	Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	
7. K-3 Reading	1,159.0000	1.0000	0.0000	
8. K-3	1,159.0000	0.0000	0.0000	
9. ELL	110.0000	0.0000	0.0000	
10. HI	2.0000	0.0000	0.0000	
11. MD-R, A-R, and SID-R	34.0000	1.0000	0.0000	
12. MD-SC, A-SC, and SID-SC	49.0000	0.0000	0.0000	
13. MD-SSI	1.0000	0.0000	0.0000	
14. OI-R	1.0000	0.0000	0.0000	
15. OI-SC	1.0000	0.0000	0.0000	
16. P-SD	5.0000	0.0000	0.0000	
17. DD*, ED, MIID, SLD, SLI*, and OHI	556.0000	21.0000	0.0000	*School aged students only
18. ED-P	0.0000	0.0000	0.0000	
19. MOID	9.0000	0.0000	0.0000	
20. VI	2.0000	0.0000	0.0000	
21. G	230.0000	0.0000	0.0000	
22. FRPL	2,433.0000	108.0000	1.0000	
23. Total Add-on Count (lines 7 through 22)	5,751.0000	131.0000	1.0000	

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. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$4,914.71
4. Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$42,850.00
6. FY 2023 actual federal audit expenditures from all funds	\$4,400.00
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$47,250.00

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

1. FY 2024 Approved Daily Route Miles	796.00
2. Number of Eligible Students Transported in FY 2024	395.00
3. FY 2024 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2024 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	0.00

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. Other BSL Adjustment 1	
7. Other BSL Adjustment 2	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$1,078,992,808
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	
11. 2024 Government Property Lease Excise Tax assessed valuation	

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

12. Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)	
13. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$37,300,000.00
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	\$ 341,768.93
K-3 Reading	\$ 228,032.71
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) \$ 0.00

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM): .001 - 99.999 DAA per Student Count	\$ 663.81	\$ 732.87
2. FY 2025 Student Count (2024 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student count	- 0.0000	- 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)	\$ 55,223,205.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 55,223,205.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 55,223,205.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 55,223,205.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 55,223,205.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 37,300,000.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 17,923,205.00

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.)			\$ 17,923,205.00
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)			= \$ 17,923,205.00
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
7. FY 2025 Amount available to be spent in the Impact Aid Fund (on page 6, Federal Projects line 16)		=\$ 0.00

Calculation of small school adjustment phase down limit

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

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

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

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

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

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

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

Calculations

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

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

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

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

5. Tuition received in base year		0.00
6. Tuition received in fiscal year after base year	-	0.00
7. Tuition loss (If result is less than zero, zero is entered)	=	0.00
8. BSL adjustment for the first year after the base year	first year factor x	0.75 = 0.00
9. BSL adjustment for the second year after the base year	second year factor x	0.50 = 0.00
10. BSL adjustment for the third year after the base year	third year factor x	0.25 = 0.00
11. Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)		0.00

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

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

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

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

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **1 of 5**

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	27.0000	0.0000	0.0000	1.4500	39.1500	0.0000	0.0000
K-8,UE	3,022.0000	18.0000	0.0000	1.1580	3,499.4760	20.8440	0.0000
9-12	1,559.0000	236.0000	1.0000	1.2680	1,976.8120	299.2480	1.2680
Regular Education Unweighted ADM	4,608.0000	254.0000	1.0000				
Total of Unweighted ADM			4,863.0000				
Regular Education Weighted ADM					5,515.4380	320.0920	1.2680
Total of Weighted ADM							5,836.7980

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	110.0000	0.0000	0.0000	0.1150	12.6500	0.0000	0.0000
K-3	1,159.0000	0.0000	0.0000	0.0600	69.5400	0.0000	0.0000
K-3 (Reading)	1,159.0000	1.0000	0.0000	0.0400	46.3600	0.0400	0.0000
HI	2.0000	0.0000	0.0000	4.7710	9.5420	0.0000	0.0000
MD-R, A-R, SID-R	34.0000	1.0000	0.0000	6.0240	204.8160	6.0240	0.0000
MD-SC, A-SC, SID-SC	49.0000	0.0000	0.0000	5.9880	293.4120	0.0000	0.0000
MD-SSI	1.0000	0.0000	0.0000	7.9470	7.9470	0.0000	0.0000
OI-R	1.0000	0.0000	0.0000	3.1580	3.1580	0.0000	0.0000
OI-SC	1.0000	0.0000	0.0000	6.7730	6.7730	0.0000	0.0000
P-SD	5.0000	0.0000	0.0000	3.5950	17.9750	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	556.0000	21.0000	0.0000	0.2920	162.3520	6.1320	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	9.0000	0.0000	0.0000	4.4210	39.7890	0.0000	0.0000
VI	2.0000	0.0000	0.0000	4.8060	9.6120	0.0000	0.0000
G	230.0000	0.0000	0.0000	0.0070	1.6100	0.0000	0.0000
FRPL	2,433.0000	108.0000	1.0000	0.0220	53.5260	2.3760	0.0220
Group B - Add On Unweighted ADM	5,751.0000	131.0000	1.0000				
Total Unweighted Group B Add On			5,883.0000				
Group B - Add On Weighted ADM					939.0620	14.5720	0.0220
Total Weighted Group B Add On							953.6560

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Esistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level		Non-AOI ADM		AOI-F1 ADM		AOI-PT ADM
Regular Education Weighted ADM		5,515.4380		320.0920		1.2680
Group B - Add On Weighted ADM	+	939.0620	+	14.5720	+	0.0220
Total ADM	=	6,454.5000	=	334.6640	=	1.2900
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	6,454.5000	=	317.9308	=	1.0965

Total Weighted ADM						6,773.527300
Base Level Amount (FY25)					x	\$4,914.71
Total Weighted ADM x Base Level Amount						<u>\$33,289,922.36</u>
Calculated Teachers Experience Index (FY24)	1.0000					
Applied Teachers Experience Index (FY25)					x	<u>1.0000</u>
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$33,289,922.36

Base Support Level Adjustments						
Audit Service Expense	+	\$42,850.00				
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				

Total Base Support Level Adjustments						\$42,850.00
Adjusted Base Support Level						\$33,332,772.36

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **3 of 5**

Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles			
Eligible Students Transported (FY24)		395.00	
Daily Route Miles Per Eligible Student (FY24)		2.0152	
Total Approved Daily Route Miles		796.00	
State Support Level Per Route Mile	x	\$2.89	
Instruction Days	x	180	
To and From School Support Level		\$414,079.20	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$74,534.26	
Handicapped Extended School Year Mileage (FY24)		0.00	
State Support Level Per Route Mile	x	2.89	
Handicapped Extended School Year Support Level		\$0.00	
Annual Expenditures For:	Bus Passes	Bus Tokens	
Districts (FY24)	\$0.00	\$0.00	\$0.00
FY25 Transportation Support Level (TSL)			\$488,613.46

Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL)		\$901,444.69
Change:	FY25 TSL	\$488,613.46
	FY24 TSL	-\$492,106.18
	Difference:	\$0.00
Preliminary FY25 TRCL		\$901,444.69
120% of FY25 TRCL		\$586,336.15
FY25 Transportation Revenue Control Limit (TRCL)		\$901,444.69

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL)		\$33,332,772.36
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Support Level (TSL)	+	\$488,613.46
FY25 District Support Level (DSL)		\$33,821,385.82

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL)		\$33,332,772.36
FY25 Consolidation or Unification Assistance	+	\$0.00
FY25 Transportation Revenue Control Limit (TRCL)	+	\$901,444.69
FY25 Revenue Control Limit (RCL)		\$34,234,217.05

FY25 Lesser of DSL/RCL

\$33,821,385.82

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **4 of 5**

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY24 District ADM	27,9550	3,040.1955	1,796.6998	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$15,359.87	= \$1,670,435.42	= \$1,079,565.04	= \$0.00	\$2,765,360.33

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

DAA Growth Factor

FY24 District ADM	4,864.8503
FY23 District ADM	/ 5,107.8162
FY25 Calculated DAA Growth Factor	= 0.9524

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

FY25 Applied DAA Growth Factor	x 1.000000000	x 1.000000000	x 1.000000000	x 1.000000000	
District DAA	\$15,359.87	\$1,670,435.42	\$1,079,565.04	\$0.00	\$2,765,360.33

DAA For High School Textbooks

FY24 District High School ADM			1,796.6998		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$152,593.71

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$1,685,795.29	\$1,232,158.75	\$2,917,954.04
Type 03 Transported 9-12		\$0.00	
	\$0.00	\$0.00	\$0.00
Total DAA Adjustments	\$0.00	\$0.00	\$0.00
Adjusted FY25 DAA Base Allocation	\$1,685,795.29	\$1,232,158.75	\$2,917,954.04

**Lake Havasu Unified School District #1
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**

Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	3,559,4700	60.9832651400%	x \$33,821,385.82	\$20,625,385.39
9-12	2,277,3280	39.0167348600%	x \$33,821,385.82	+
Total	5,836,7980			\$33,821,385.82

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$1,078,992,808.00	\$1,078,992,808.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$0.00	\$0.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$1,078,992,808.00	\$1,078,992,808.00	
	/ 100	/ 100	
	\$10,789,928.08	\$10,789,928.08	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$17,188,355.43	\$17,188,355.43	\$34,376,710.86

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$20,625,385.39	\$13,196,000.43	\$33,821,385.82
Adjusted CY DAA Base Allocation	+ \$1,685,795.29	+ \$1,232,158.75	+ \$2,917,954.04
FY25 Equalization Base	\$22,311,180.68	\$14,428,159.18	\$36,739,339.86
FY25 Applied Qualifying Levy	- \$17,188,355.43	- \$14,428,159.18	- \$31,616,514.61
FY25 Equalization Assistance	\$5,122,825.25	\$0.00	\$5,122,825.25

Page	Reference	Instructions	Revision Instructions
	General	<p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Data Entry page and Supplement, as applicable, <u>before</u> completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accountability Services Division, or ADE, School Finance.</p> <p>Select the link below for more information.</p> <p>Data Entry page instructions</p>	
	General	<p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2024. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2025 retirement contributions at the rate of 12.12% and for long term disability at a rate of 0.15% for a total contribution rate of 12.27%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 10.19%.</p>	
	General	<p>A summary of significant changes to this document is included in column E. Filter the column to remove blank cells to see only the areas with significant changes.</p>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts must make all of the revisions described in these instructions that would result in a decrease in budget limits and districts may make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7, 8, and 3 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district must reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district may choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	<p>All districts must revise the FY 2025 budget to include the 2024 (prior year) and 2025 (current year) 100th-Day ADM from the applicable year's ADM20 report.</p>	Yes
Cover	District Tax Rates	<p>District tax rates for FY 2024 should be the actual tax rates set by the County Board of Supervisors in August 2023. Tax rates for FY 2025 should be the district's best estimate. Districts should include detailed secondary tax rates for M and O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998.</p>	

Page	Reference	Instructions	Revision Instructions
Cover	Average Teacher Salaries	In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district. Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.	Yes
District Contact Info		Fill in the contact information for all positions listed on this tab. If any of the positions don't exist at your district, please fill in the appropriate person to contact related to that topic. Budget Revision Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.	Yes
1	Line 4	Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2025. This amount should also be included on page 7, line 8(h). Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below. SFPaymentTeam@azed.gov	
1	Line 9	Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.	Yes
1	Line 27	A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2025 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, Section 2, must budget the additional amount on this line.	
1	Line 28	A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 This provision does not apply to CTEDs established pursuant to A.R.S. §15-392. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.	
1	Line 29	Districts should budget for K-3 Reading Program expenditures on this line. The State Board of Education must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211 Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below. http://www.azed.gov/mowr/	
2	Spec. Ed. by Type	All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.	

Page	Reference	Instructions	Revision Instructions
2	Spec. Ed by Type - Lines 4 and 5	Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to English Language Learners (ELL). See Supplement instructions for more information on ELL.	
2	Audit Services	Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds.	
2	M&O for Food Service	Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M and O Fund any amounts that will be expended during the 2025 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health and Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M and O Fund on this line before May 15. ADE's Health and Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.	Yes
3	General	The Classroom Site Fund (CSF) is a budget-controlled fund that must be used to supplement, rather than supplant, existing monies. Expenditures made from the Classroom Site Fund (010) should be made in accordance with the requirements of A.R.S. §15-977. Districts may establish any CSF subfunds 011-019 to track monies for specific allowable purposes or separately account for carryover balances and other one-time CSF monies. One total budget for all Classroom Site monies must be reported here, in Fund 010.	
3	Line 4	Line 4 should include expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	The total amount budgeted on line 9 cannot exceed the CSFBL on line 16. The total amount budgeted in FY 2025 will affect the next year's CSFBL. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on lines 10 through 16. See A.R.S. Section 15-978 and the calculation below.	
3	Line 11	Budget Revision Line 11 should reflect total actual CSF expenditures as reported on the district's FY 2024 AFR.	Yes
3	Line 13	Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2024 AFR for the CSF.	Yes
3	Line 14	In accordance with A.R.S. Section 15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2025 allocation for the district is \$792 multiplied by the district's district's weighted student count (based on fundable students attending within the school district). The FY 2025 CSF actual payments detail reports will be available on ADE's website at the link below beginning in August 2024. ADE uses districts' FY 2024 100th day student count as reported in the district's FY 2024 ADM20A and ADM30 reports. https://schoolfinancereports.azed.gov/	
3	Line 15	Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team.	
4	Line 10	The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line 12. The amount budgeted in Fund 610 in FY 2025 will affect the next year's UCBL. See A.R.S. Section 15-947(D) and calculation on page 8.	

Page	Reference	Instructions	Revision Instructions
4	Footnote 5	<p>Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the FY 2025 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE's Health and Nutrition Services at (602) 542-8700.</p> <p>Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health and Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
5	Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table.</p> <p>In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.</p>	
5	Adjacent Ways Fund	<p>In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with ADOA's Division of School Facilities and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the Division of School Facilities validates both of the following:</p> <ul style="list-style-type: none"> -The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects. -The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district. 	
6	Federal Projects, Line 18	Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete the Districts Receiving Federal Impact Aid Revenues portion of the Other Information section on the Data Entry tab to calculate the amount available to be spent in the Impact Aid Fund.	
6	Federal Projects, Line 19	Include amounts for Funds 300-399 Other Federal Projects (besides funds that are separately reported on lines 15 through 18). Districts should also include amounts budgeted for COVID 19 federal relief projects.	
6	State Projects, Line 26	In accordance with A.R.S. §15-249.06, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the examination, as identified by the governing board or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of the students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees, or instructional materials.	
6	State Projects, Line 28	Budgeted expenditures related to monies remaining in Fund 457—Results-based Funding should be reported on line 28—Other State Projects, along with any other State project funds not included on lines 19 through 27 above.	

Page	Reference	Instructions	Revision Instructions
6	Other Funds, Lines 2 and 3	Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.	
6	Other Funds, Line 4	In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.	
6	Other Funds Line 24	In accordance with A.R.S. §15-249.15, monies received to provide incentive awards for high school graduates who obtain a certification, credential, or license that is accepted by a vocation or industry through a career technical education course or program should be deposited in Fund 597—Arizona Industry Credentials Incentive Fund. Expenditures from Fund 597 should be made for only the following purposes: 1. For instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. For developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course. 4. For instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. For career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.	
6	Other Funds Line 29	In accordance with A.R.S. §41-5721, before applying to ADOA's Division of School Facilities for funding for an emergency, the district's governing board must issue an emergency declaration or resolution to be eligible for monies from the Emergency Deficiencies Correction Fund. To qualify as an emergency, the situation must fit the criteria in A.R.S. §41-5721(F).	
6	Other Funds Line 30	In accordance with A.R.S. §41-5731, districts must submit a preventive maintenance plan to ADOA's Division of School Facilities to be eligible to receive monies from the Building Renewal Grant Fund.	
6	Other Funds Line 33	Include expenditures for Fund 850—Student Activities on this line, as it is no longer a fiduciary fund.	
6	Other Funds, Line 34	Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 34—Other, along with any other funds not included elsewhere in the budget.	
6	Internal Service Funds, Line 2	Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line.	
7	General	For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions. Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8). Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 1	After completing the Data Entry tab, the amount of the district RCL from the BSA55 tab, page 3 will pull to line 1. Budget Revision For budget revision, the Data Entry tab should be revised and the recalculated RCL will pull to line 1. See budget revision instructions for the Data Entry tab.	Yes
7	Lines 2(a)-(c)	Budget Revision Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2025 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 4 of the district's most recent FY 2025 BSA 55-1 report from ADE.	Yes
7	Line 2(b)	After completing the Data Entry tab, the DAA adjustment amount from BSA55 tab, page 4 will pull to this line, if any.	
7	Line 3	Do not include any overrides authorized to use excess Impact Aid cash on these lines. Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. Section 15-943). Districts may recalculate their RCL based on prior year ADM in a separate copy of this budget file. Do not submit this separate copy of the file to ADE. Alternatively, districts can get weighted student counts from page 2 of ADE's FY 2024 "BSA Equalization Report", BSA 55-1. ADE has also posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below.	
		https://www.azed.gov/sites/default/files/2022/06/MO%20Override%20Estimator%20FY23.xlsx	
7	Line 3(a)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. Section 15-481(F)], only revenues derived from the FY 2024 ending cash balance in the M and O Fund [after the primary tax rate is reduced to zero as required by A.R.S. Section 15-481(T)] may be used. A.R.S. Section 15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2025, as Impact Aid monies are accounted for in the Impact Aid Fund.	
7	Line 3(a) Continued	The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G)	
7	Line 3(b)	See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. Section 15-481(M)], only revenues derived from the FY 2024 ending cash balance in the M and O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. Section 15-481(T)] may be used. A.R.S. Section 15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2025, as Impact Aid monies are accounted for in the Impact Aid Fund. The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. Section 15-481(AA)	

Page	Reference	Instructions	Revision Instructions
7	Line 3(c)	See Line 3 Instructions above. A.R.S. Section 15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. Section 15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M and O Fund. A.R.S. Section 15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2025, as Impact Aid monies are accounted for in the Impact Aid Fund.	
7	Lines 3(a)-(c)	Budget Revision If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts.	Yes
7	Line 4	Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M and O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Data Entry tab, Other Information section, lines 17 and 18. For the purposes of Small School Adjustment, districts should use prior year student count (2024 ADM). Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund. Budget Revision If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption in accordance with A.R.S. Section 15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via the email address below.	Yes
		SFBudgetTeam@azed.gov	
7	Line 5	Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520). Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.	Yes
7	Line 5(d)	More information and instructions for calculating this amount can be found at the link below:	
		http://www.azed.gov/finance/certificates-of-educational-convenience/	
7	Line 6	Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. Section 15-976. Also, include amounts paid to the State Schools for the Deaf and school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona the Blind. Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2025 ADM15. The work sheets are available on ADE's website at the link below.	Yes
		http://www.azed.gov/finance/certificates-of-educational-convenience/	

Page	Reference	Instructions	Revision Instructions
7	Line 7	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision If the June 30, 2024, actual cash balance for the M and O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised budget file, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2024 actual cash balance for the M and O Fund was accurate, accommodation schools may revise this file for other changes.</p> <p>The Actual Budget Balance Carryforward displayed on Calculations tab, Calculation of M and O Budget Balance Carryforward section, line 14.b should agree to the "Allowed Budget Balance Carry Forward" as reported on page 2 of the most recent FY 2024 BUDG75 Report.</p> <p>Record the district's actual cash balance for the M and O Fund at June 30, 2024, on Data Entry tab, Accommodation District Information section, line 2. Finally, districts should recalculate lines 3 and 4 based on the revised RCL on BSA55 tab, page 3.</p> <p>Districts should compare the recalculated amount on line 15(e) of the Calculations tab to line 7 to determine whether the amount must be decreased or may be increased.</p>	Yes
7	Line 8(a)	<p>The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(b)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2024 M and O Fund as authorized by the county board of supervisors, in accordance with A.R.S. Section 15-907, cannot record a budget balance carryforward.</p> <p>Districts should complete Data Entry page, Other Information section, lines 8 through 11. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2024 M and O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Calculation page, Calculation of M and O Fund Budget Balance Carryforward section, line 13.</p> <p>Budget Revision Districts should compare the amount on line 8(c) to the allowable amount on the FY 2024 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p>	Yes
7	Line 8(c)	<p>A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, Section 32 and Laws 2000, Ch. 398, Section 2, for FY 2025 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p>	
7	Line 8(d)	<p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2025 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2023 as provided in A.R.S. Section 15-996.</p> <p>--For those districts that received state aid in FY 2023, the districts applied for state aid apportionment before the date set as provided in A.R.S. Section 15-973.</p>	

Page	Reference	Instructions	Revision Instructions
7	Line 8(e)	For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district <u>must</u> notify the SBE before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to career technical education districts established pursuant to A.R.S. §15-392.	
7	Line 8(f)	Do not include amounts budgeted for the Performance Pay component of the CSF here. Budget Revision Districts should compare the amount on this line to the applicable amounts on the FY 2024 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.	Yes
7	Line 8(g)	Record the amount of any judgments expected to be paid in FY 2024 for an excessive property tax valuation judgment per A.R.S. Sections 42-16213 and 42-16214. This amount should also be included on page 1, line 4. Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below.	
		SFPaymentTeam@azed.gov	
7	Line 8(h)	Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract. Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services.	Yes
7	Line 9	Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that need assistance with the adjustments should contact ADE's budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2025 BUDG25, to determine if the amounts should be revised.	Yes
7	Line 10	For FY 2025, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, Section 6 provide total additional funding of \$75,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by estimating their portion of the increase by multiplying the district's percentage of statewide weighted student count, as reported on its most recent Classroom Site Fund Detail Report, by \$75,000,000. However, actual amounts will vary and ADE will notify districts of the final amounts. District CSF Detail Reports can be accessed at the first link below. Budget Revision Districts should compare actual additional funding received or expected to be received for the fiscal year to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding. Actual Prop 123 payment amounts can be accessed at the second link below.	Yes
		https://schoolfinancereports.azed.gov/	
		https://www.azed.gov/finance/countypappor	Yes
8	Line 2	Budget Revision Line 2, if required, should agree to the most recent FY 2024 BUDG75 Report, page 2, "Add to FY25 Expenditure Budget for (UNR), page 8, line 2" This line will also include any positive or negative A.R.S. Section 15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	

Page	Reference	Instructions	Revision Instructions
8	Lines 3	Budget Revision Line 3 should agree to the most recent FY 2024 BUDG75 Report, page 2 "Unrestricted Capital Available for FY24." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at the email address below.	Yes
		SFBudgetTeam@azed.gov	
8	Line 6	Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2024 AFR, less expenditures approved under A.R.S. Section 15-907 that are in excess of the most recently revised adopted FY 2024 UCO budget (budget page 4, line 10).	Yes
8	Line 8	Budget Revision Line 8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2024 AFR for the UCO Fund.	Yes
8	Line 9	The district should forward a copy of the award letter from ADOA's Division of School Facilities stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at the email address below. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end.	Yes
		SFBudgetTeam@azed.gov	
8	Line 10	Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts should contact ADE's School Finance budget team at the email address below before budgeting an amount on this line.	
		SFBudgetTeam@azed.gov	
8	Line 10 continued	Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2025 BUDG25, to determine if the amounts should be revised.	Yes
Suppl	ELL General	A.R.S. §15-756.02 requires each school district to implement on a school-by-school basis 1 or more Structured English Immersion (SEI) and Alternative English Instruction (AEI) models adopted or approved by the State Board of Education pursuant to §A.R.S. 15-756.01. A.R.S. §15-756.01 defines incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or an AEI program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years.	
Suppl	ELL General Continued	ELL Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. Section 15-756.03 and .04 ELL monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts are required to submit a separate ELL Budget Request Form to ADE to request these monies for FY 2025.	

Page	Reference	Instructions	Revision Instructions
Suppl	ELL General Continued	In accordance with A.R.S. Section 15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2025, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs.	
Suppl	ELL General Continued	In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved ELL model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction.	
Suppl	ELL General Continued	Districts may have ELL costs, in funds other than ELL Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved ELL model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160.	
Summary	Page 1	Districts should report total PSD-12 average daily membership for fiscal year 2024 from the ADM20 report, the report is available on ADE's website. Districts should estimate 2025 current fiscal year ADM.	
Truth in Taxation Work Sheet	General	In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907.	
Truth in Taxation Work Sheet	General Continued	All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2025 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Submission and Publication Instructions issued with the 2025 expenditure budget forms and A.R.S. Section 15-905.01 for further requirements.	
Truth in Taxation Work Sheet	General Continued	The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation.	
Truth in Taxation Work Sheet	Line 1	The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2024 TNT Base Limit and the 2024 Excess over TNT Limit. This calculation assumes that the district properly notified any required TNT Hearing in 2024. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2024 but did not provide the required notification of a TNT hearing, the 2024 Excess over TNT Limit amount should not be added here.	

Page	Reference	Instructions	Revision Instructions
Truth in Taxation Work Sheet	Line 2	Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line.	
Truth in Taxation Work Sheet	Line 8.a	Use actual expenditures to date plus estimated amounts for the remainder of FY 2024.	
Truth in Taxation Work Sheet	Line 12	Each adjacent ways project proposal funded through this special assessment must be filed with ADOA's Division of School Facilities and include the project cost estimate. If the cost of the project is greater than \$50,000, the Division must approve or deny the project within 60 days after receiving the filing of the project proposal by the district and the expenditure shall not be made unless the Division validates specified criteria, in accordance with A.R.S §15-995.	
Fund balances	General	Cells with orange shading <u>require</u> user input. Manually complete all cells shaded orange. If the cell requires an amount, enter the amount as a whole number (with no decimals). If an amount is zero, enter 0. If the cell requires information other than a number, enter as much detail as necessary in the field. Certain cells may highlight with orange shading based on input in other cells.	
Fund balances	Section A, line 1	Report FY 2023 final ending fund balances. These balances should include any errors or audit adjustments identified in the District's FY 2023 audit, if applicable. <u>If the final ending fund balances don't agree with the FY 2023 AFR, the District should revise the AFR and resubmit it to ADE.</u>	
Fund balances	Section A, line 2(a)	Report FY 2024 revenues and other financing sources. Enter actual amounts to date plus estimated amounts for the remainder of FY 2024, including all FY 2024 amounts that the District anticipates receiving during the encumbrance period.	
Fund balances	Section A, line 2(b)	Report FY 2024 expenditures and other financing uses. Enter actual amounts to date plus estimated amounts for the remainder of FY 2024, including all FY 2024 amounts that the District anticipates spending during the encumbrance period.	
Fund balances	Section A, line 3 (a)	Report FY 2024 estimated nonspendable ending fund balances. These are amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact.	
Fund balances	Section A, line 3 (b)	Report FY 2024 estimated ending restricted fund balances. These are amounts that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.	
Fund balances	Section A, line 3 (c)	Report FY 2024 estimated ending committed fund balances. These are amounts with self-imposed limitations the District's Governing Board approved, which is the highest level of decision-making authority within the District.	
Fund balances	Section A, line 3 (d)	Report FY 2024 estimated ending assigned fund balance. These are the amounts constrained by the District's intent to be used for specific purposes, but that are neither restricted nor committed.	
Fund balances	Section A, line 3 (e)	Report FY 2024 estimated ending unassigned fund balance. These are all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.	
Fund balances	Section A, line 4 (a)	For funds with a negative <u>estimated</u> FY 2024 ending fund balance, enter the negative fund balance amounts on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	
Fund balances	Section A, line 4 (b)	<u>For budget-controlled funds only</u> , report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the Maintenance & Operation (M&O), Unrestricted Capital Outlay (UCO), Adjacent Ways, Classroom Site (CSF), and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. Districts may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	

Page	Reference	Instructions	Revision Instructions
Fund balances	Section A, line 4 (c)	Report FY 2024 estimated ending fund balance amounts the District plans to spend to support FY 2025 budgeted spending after using all available FY 2025 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2025. Otherwise, such nonspendable assets should be included on line 4(d) based on the District's plan to maintain them in fund balance to be used in a future year, as applicable.	
Fund balances	Section A, line 4 (d)	Report amounts the District estimates it will maintain for spending after FY 2025, including amounts reserved to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	
Fund balances	Section B, line 1	This line pulls in FY 2025 total budgeted expenditures for the M&O Fund (from page 1, line 30), UCO Fund (from page 4, line 10), and CSF Fund (from page 3, line 9). The amounts reported on these lines should include the estimated amounts reported in section A, lines 4 (c) and 4 (d) as these amounts should approximate budget carryforward amounts reported on Page 7.	
Fund balances	Section B, line 2	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. Report on this line the actual amounts the District plans to spend in FY 2025. The total planned spending amount should include any FY 2024 ending fund balance amount planned to be spent in FY 2025, as reported on line 4(c) above, in addition to FY 2025 estimated revenues.	
Fund balances	Section B, line 3	This line is calculated with a formula and represents the difference between FY 2025 budgeted expenditures and actual spending. If the amount entered on line 2 equals total budgeted spending, this line will show the District will not carry forward zero budget capacity at the end of FY 2025. If the amount entered on line 2 is more than total budgeted spending, line 3 will show the District's planned spending will exceed its available budget capacity.	
Fund balances	Section C	Section C is optional. Districts can use this section to include additional information about its fund balances and planned spending. Districts can also use this section to list funds included in Other funds reported in the General Fund (column E), Other capital projects (column I), and Other special revenue (column L).	

Page	Reference	Instructions	Revision Instructions
Data Entry	General	Districts should enter their CTD number and select the budget version on the Cover page prior to completing the Data Entry page. Formulas included on the Calculations and BSA55 pages will pull the data from the Data Entry and the Cover pages to calculate the amounts required for pages 7 and 8.	
Data Entry	General	Districts should complete the applicable portions of the Data Entry tab before completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.	
Data Entry	Unweighted Student Count Line 1	FY 2023 ADM is used to calculate the district's FY 2025 District Additional Assistance (DAA) growth factor, if any. Obtain the total ADM amount from the most recent ADE report "Basic Calculations for Equalization Assistance," BSA 55-1, page 4 of 5, available on ADE's website.	
Data Entry	Unweighted Student Count Line 2	Prior Year ADM FY 2024 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA). Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from the ADM20 report, available on ADE's website. For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 actually taught by the Type 03 district, if any. Budget Revision Districts should update amounts on this line to reflect 2024 100th-day ADM as reported on the ADM20 report.	Yes
Data Entry	Unweighted Student Count Lines 3, 4, and 5	Current Year ADM Current year ADM amounts are used to calculate the group A weighted student count and the weighted student count for the BSL calculation on the BSA55 page. For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2025. There are no ADE reports available to refer to at the time of budget adoption for these counts. For common school districts not within a high school district (Type 03), the 9-12 column for these lines should include only those students in grades 9-12 that will be taught by the Type 03 district, if any. Type 03 districts should use the checkbox in P15 to confirm it is educating the students included in column I. The district of attendance educating 9-12 students from Type 03 districts should include those students in column I. Budget Revision Districts should update amounts on these lines to reflect 2025 100th-day ADM as reported on the ADM20 report, available on ADE's website.	Yes
Data Entry	Student Count by Category Lines 7 through 20	For budget adoption, districts should estimate the FY 2025 student count for these lines. Budget Revision After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports: K-3 Student Counts for both the K-3 and K-3 Reading support level weights: ADM20 ELL: ELL20 Children with Disabilities: SPED20	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Student Count by Category Line 7	<p>In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight.</p> <p>A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades 1-3 to ADE by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on instructional purposes intended to improve reading proficiency for pupils in Kindergarten programs and grades 1-3 with particular emphasis on pupils in Kindergarten programs and grades 1 and 2.</p> <p>K-3 Reading weight will only be included in the district's BSA 55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, the portion of the district's base support level (BSL) that is generated by the K-3 and K-3 Reading support level weights is calculated and shown on line 1 in the Other Information section of the Calculations tab.</p> <p>Questions concerning the K-3 Reading plan requirement and approval status should be directed to ADE's Move on When Reading section at the link below:</p>	
		http://www.azed.gov/mowr/	
Data Entry	Student Count by Category Line 9	ELL (English Learners)	
Data Entry	Student Count by Category Line 10	HI (Hearing Impairment)	
Data Entry	Student Count by Category Line 11	MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource)	
Data Entry	Student Count by Category Line 12	MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained)	
Data Entry	Student Count by Category Line 13	MD - SSI (Multiple Disabilities Severe Sensory Impairment)	
Data Entry	Student Count by Category Line 14	OI - R (Orthopedic Impairment - Resource)	
Data Entry	Student Count by Category Line 15	OI - SC (Orthopedic Impairment - Self Contained)	
Data Entry	Student Count by Category Line 16	P - SD (Preschool - Severe Delay)	
Data Entry	Student Count by Category Line 17	DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments)	
Data Entry	Student Count by Category Line 18	ED - P (Emotional Delay - Private)	
Data Entry	Student Count by Category Line 19	MOID (Moderate Intellectual Disability)	
Data Entry	Student Count by Category Line 20	VI (Visual Impairment)	

Page	Reference	Instructions	Revision Instructions
Data Entry	Student Count by Category Line 21	G (Educational Programs for Gifted Pupils) For budget adoption, districts may use the prior year unweighted gifted ADM to estimate the budget year gifted weight. Budget revision ADE will provide budget year unweighted gifted ADM to districts for final budget revisions. For additional information on Educational Programs for Gifted Students, please see the ADE School Finance Hot Topic linked below:	Yes
		FY 2024 Gifted Add-on Payment Arizona Department of Education (azed.gov)	
Data Entry	Student Count by Category Line 22	FRPL (Free or Reduced-Price Lunch) Districts may use ADE's FRPL20 - summary ADM and/or FRPL30 - site summary ADM reports in AzEDS to estimate FY 2025 eligible student counts. This weight applies to all students in schools with community eligibility.	
Data Entry	Adjustments to BSL/BRCL Line 1	Districts with grades designated as small isolated districts by the Arizona Department of Education (ADE) in accordance with A.R.S. §15-901 should mark the appropriate check box(es) on this line to activate the increase for small isolated districts in the calculation of the Group A support level weight. Districts that have all grade levels designated as small isolated by the ADE should mark both check boxes.	
Data Entry	Adjustments to BSL/BRCL Line 2	In accordance with A.R.S. Section 15-902.04, school districts electing to provide at least 200 days of instruction during FY 2025 must receive approval from ADE prior to June 1, 2024. Approved districts should use the check box on this line to activate the increase for the calculation of the BSL/BRCL and the TSL/TRCL. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. Please contact ADE's School Finance account analyst team at the email address below for specific instructions at the link below.	
		SFAlystTeam@azed.gov	
Data Entry	Adjustments to BSL/BRCL Line 3	As districts mark the proper check boxes on lines 1 through 3 above, the Adjusted FY 2025 Base Level Amount will automatically update to the proper amount to be used on page 2 of the BSA55 tab.	
Data Entry	Adjustments to BSL/BRCL Line 4	Use the FY 2024 "Teacher Experience Index (TEI)," SDER 96, available on ADE's website at the link below. Districts should print a copy or save an electronic copy for their records.	
		www.ade.az.gov/sder/publicreports.asp	
Data Entry	Adjustments to BSL/BRCL Line 5	A.R.S. Section 15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Enter the non-federal FY 2023 audit expenditures from all funds on line 6. Amount entered should agree to the district's FY 2023 AFR. Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	
Data Entry	Adjustments to BSL/BRCL Line 6	Enter the FY 2023 federal audit expenditures from all funds (should agree to FY 2023 AFR). Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO).	

Page	Reference	Instructions	Revision Instructions
Data Entry	Transportation Lines 1 & 2	Obtain the amounts from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website. A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district.	
Data Entry	Transportation Lines 3 & 4	Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. Section 15-901. Enter the FY 2023 annual expenditures for bus tokens and passes from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website.	
Data Entry	Transportation Line 5	The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report," TRAN55-1, available on ADE's website.	
Data Entry	Other Information Line 1	Enter any amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on page 3 of the BSA55 tab. Any amount reported on this line will be pulled to the DAA Adjustment line on page 4 of the BSA55 tab. Amounts entered on lines 1(a) through 1(c) should agree to the DAA Adjustment amounts reported on the district's BSA 55-1, p. 4.	
Data Entry	Other Information Line 1a Continued	If the district enters amounts for capital transportation adjustment on lines 1.a through 1.c these amounts are included in the DAA Adjustment line on the BSA55 tab, page 4. These amounts will cause a discrepancy between the DAA Adjustment shown on the BSA55 tab and the amount reported on the District's actual BSA 55-1 report until the capital transportation amounts are manually loaded into the BSA system by ADE, which usually occurs in March.	Yes
Data Entry	Other Information Line 2	This line should be left blank for budget adoption. Budget Revision If a school provides instructional time in a remote setting beyond the thresholds prescribed in A.R.S. §15-901.08(C)(3)(b)(i) in any school year, ADE will calculate the adjustment amount to include on this line for final budget revisions in accordance with A.R.S. §15-901.08(D), if any.	Yes
Data Entry	Other Information Line 3	Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues.	
Data Entry	Other Information Line 4	This line should be left blank for budget adoption. Budget Revision ADE will calculate the amount for the CTED 9th Grade Funding Adjustment pursuant to A.R.S. §15-393(X) through (Z) and notify districts when complete. Districts should revise their budget after notification. Contact ADE's School Finance budget team with questions concerning this adjustment at the email address below.	Yes
		SFBudgetTeam@azed.gov	

Page	Reference	Instructions	Revision Instructions
Data Entry	Other Information Line 5	This line should be left blank for budget adoption. Budget Revision ADE will calculate the total amount for the CTED Continuation 13th Grade Funding Adjustment pursuant to A.R.S. §15-393(X) through (Z) and notify districts when complete. Districts should revise their budget after notification. Contact ADE's School Finance budget team with questions concerning this adjustment at the email address below. SFBudgetTeam@azed.gov	Yes
Data Entry	Other Information Line 6	This line should be left blank unless otherwise instructed by ADE.	
Data Entry	Other Information Line 7	This line should be left blank unless otherwise instructed by ADE.	
Data Entry	Other Information Line 9	Unified districts (Type 02) with a 9-12 Primary Assessed Valuation that differs from its PSD-8 Primary Assessed Valuation should enter its 9-12 valuation on the AV2 line.	
Data Entry	Other Information Line 12	This line should be left blank for budget adoption. Once the BUDG75 Report is available, districts may recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 14(a) through 14(e) below.	Yes
Data Entry	Other Information Line 13	For budget adoption, M and O actual expenditures should be based upon the FY 2024 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances. Budget Revision Enter actual total M and O Fund expenditures, as reported on the district's FY 2024 AFR.	Yes
Data Entry	Other Information Line 14.e	In accordance with A.R.S. Section 15-920, districts may budget any unexpended budget balance in the M and O section attributable to the Performance Pay component in its salary schedule from FY 2024 for use in that component in FY 2025. The Performance Pay budget amount is the portion of FY 2024 M and O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2024 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(g).	
Data Entry	Other Information Line 16	Districts receiving Impact Aid revenues only: Include the amount from the most recent FY 2024 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY2024 encumbrance period and recorded in FY 2025 revenues.	
Data Entry	Other Information Line 18	Districts receiving Impact Aid revenues only: Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference. The TSL/TRCL difference is shown to the right and the amount entered on line 14 should not exceed this amount.	
Data Entry	Other Information Line 19	Districts receiving Impact Aid revenues only: This line could include the amount of the qualifying tax levy calculated on BSA 55-1, page 5 for districts that do not levy taxes.	

Page	Reference	Instructions	Revision Instructions																							
Data Entry	Other Information Line 21	Districts operating under a small school adjustment only: This section applies to any district that operated under the provisions of the small school adjustment, in accordance with A.R.S. Section 15-949(A), and exceeded the allowable student counts in the current year. Districts may hold an override election as provided in A.R.S. Section 15-481. Select the checkbox to calculate the maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election. The calculated amount will be displayed in the appropriate section of the Calculations tab. For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM. Districts that activate this checkbox must also complete line 22 below.																								
Data Entry	Other Information Line 22	Districts operating under a small school adjustment only: Enter the fiscal year that the district exceeded the allowable student counts for the first time as a 4 digit year. For assistance in determining the proper fiscal year to enter on this line districts should contact ADE, School Finance at the email address below. SFBudgetTeam@azed.gov																								
Data Entry	Accommodation District (Type 01) Information Line 1	Accommodation districts only: Accommodation districts that offer instruction in grades 9-12 should mark the check box to increase the transportation activity support level factor in accordance with A.R.S. §15-945.																								
Data Entry	Accommodation District (Type 01) Information Line 2	Accommodation districts only: Only accommodation schools with a student count of more than 125 in grades K-8 or accommodation schools 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. The maximum RCL addition that may be authorized by the County School Superintendent is displayed on Calculations tab, Calculation of M&O Fund Budget Balance Carryforward, line 15.e. The amount entered on page 7, line 7 cannot exceed this amount.																								
Calculations	General	This page uses formulas and the information entered on the Cover and the Data Entry page to make the calculations for certain budget items. Cells highlighted in pink contain a link to the related cell on the Data Entry page. As no data is entered on this page, all cells are locked and formulas should not be changed without specific instructions from either the Arizona Auditor General's Accountability Services Division or ADE, School Finance.																								
BSA55	General	Amounts entered on the Data Entry page will automatically populate the appropriate fields on the BSA55 page. Districts should compare and, when necessary, revise budgeted amounts to agree to the district's BSA 55-1 report, after it is issued by ADE.																								
BSA55	Page 2, Audit Service Expense	The amount shown for audit expense may not agree to the District's actual BSA 55-1 report from ADE until the amount is manually entered by ADE later in the fiscal year.																								
BSA55	Page 3, Activity Trip Level Factors	In accordance with A.R.S. §15-945(B), the support level for academic education, career and technical education, vocational education, and athletic trips is computed by multiplying the To and From School Support Level by the appropriate factor from the table below. <table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">District type</th> <th colspan="2">Route miles per eligible student</th> </tr> <tr> <th><u>1.0 or less</u></th> <th><u>More than 1.0</u></th> </tr> </thead> <tbody> <tr> <td>Type 01 w/o HS instruction</td> <td>0.10</td> <td>0.12</td> </tr> <tr> <td>Type 01 w/ HS instruction</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 02</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 03</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 04</td> <td>0.10</td> <td>0.12</td> </tr> <tr> <td>Type 05</td> <td>0.25</td> <td>0.30</td> </tr> </tbody> </table>	District type	Route miles per eligible student		<u>1.0 or less</u>	<u>More than 1.0</u>	Type 01 w/o HS instruction	0.10	0.12	Type 01 w/ HS instruction	0.15	0.18	Type 02	0.15	0.18	Type 03	0.15	0.18	Type 04	0.10	0.12	Type 05	0.25	0.30	
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