



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

Revised #1

Version

BY THE GOVERNING BOARD

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

Proposed June 22, 2022
Adopted July 5, 2022
Revised September 7, 2022
Date

Signature lines for Superintendent and Business Manager

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by September 15, 2022. Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dennis Dearden

Stacy Saravo

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee:

Telephone:

Email:

REVENUES AND PROPERTY TAXATION

Table with 2 columns: Description, Amount. Rows include Total Budgeted Revenues for Fiscal Year 2022, Estimated Revenues by Source for Fiscal Year 2023 (Local, Intermediate, State, Federal, TOTAL).

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

Table with 3 columns: Description, Prior FY 2022, Est. Budget FY 2023. Rows include Primary Tax Rate, Secondary Tax Rates (M&O Override, Special Program Override, Capital Override, Class A Bonds, Class B Bonds, CTED, Desegregation), Total Secondary Tax Rate.

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

Table with 3 columns: Description, Budgeted Expenditures, Budget Limit. Rows include Maintenance and Operation Fund, Unrestricted Capital Fund, Federal Projects Other Than Impact Aid, Total Aggregate School District Budget Limit.

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

Table with 2 columns: Description, Amount. Rows include Average salary of all teachers employed in FY 2023 (budget year), Average salary of all teachers employed in FY 2022 (prior year), Increase in average teacher salary from the prior year, Percentage increase.

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager 1
 Business Manager 2
 Business Consultant
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 CTE Coordinator
 Poverty Coordinator
 Assessments Coordinator
 Curriculum Coordinator
 Information Technology (IT) Director
 Bookstore Manager
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Mr.	Dennis	Dearden	dearden@sedonak12.org	928-204-6700	
Ms.	Stacy	Saravo	saravo@sedonak12.org	928-204-6802	
Ms.	Stacy	Saravo	saravo@sedonak12.org	928-204-6802	
Ms.	Stacy	Saravo	saravo@sedonak12.org	928-204-6802	
Mr.	Loretta	Donovan	donovan@sedonak12.org	928-204-6600	
Mr.	John	Parks	parks@sedonak12.org	928-204-6805	
Ms.	Vickie	Gann	gann@sedonak12.org	928-204-6639	
Mr.	Ralph	Fobair	rfobair@muhs.com		
Ms.	Deana	Dewitt	dewitt@sedonak12.org	928-204-6836	
Ms.	Loretta	Donovan	donovan@sedonak12.org	928-204-6600	
Ms.	Deana	Dewitt	dewitt@sedonak12.org	928-204-6836	
Mr.	John	Parks	parks@sedonak12.org	928-204-6805	
Mr.	Randy	Hawley	hawley@sedonak12.org	414-530-0796	
Ms.	Lauren	Robinson	robinson@sedonak12.org	928-274-8241	
Ms.	Karen	McClelland	mcclelland@sedonak12.org	928-301-2914	
Ms.	Barbara	Trautwein	trautwein@sedonak12.org	818-903-7415	

SELECT from Dropdown

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

PowerSchool (PowerSchool)

Infinite Visions

www.sedona.k12.az.us

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023	
100 Regular Education											
1000 Instruction	1.	0.00		1,805,968	534,599	70,000	40,000	7,350	2,361,734	2,457,917	4.1%
2000 Support Services											
2100 Students	2.	0.00		264,975	65,408	45,000	2,000	0	362,152	377,383	4.2%
2200 Instructional Staff	3.	0.00		181,898	67,085	30,700	2,000	500	271,253	282,183	4.0%
2300 General Administration	4.	0.00		160,044	49,854	1,000	0	6,000	208,648	216,898	4.0%
2400 School Administration	5.	0.00		197,767	69,078	3,200	2,500	0	262,162	272,545	4.0%
2500 Central Services	6.	0.00		226,726	70,190	97,400	17,200	2,500	398,057	414,016	4.0%
2600 Operation & Maintenance of Plant	7.	0.00		263,645	81,730	622,500	240,824	500	1,162,657	1,209,199	4.0%
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00		0	0	21,463	100	500	22,063	22,063	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00		42,000	13,020	0	1,750	500	50,929	57,270	12.5%
620 School-Sponsored Athletics	11.	0.00							0	0	0.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	3,143,023	950,964	891,263	306,374	17,850	5,099,655	5,309,474	4.1%
200 and 300 Special Education											
1000 Instruction	15.	0.00		249,900	77,469	133,920	12,496	0	356,258	473,785	33.0%
2000 Support Services											
2100 Students	16.	0.00		139,588	48,856	19,000	6,155	3,000	202,154	216,599	7.1%
2200 Instructional Staff	17.	0.00		40,000	12,400	0	0	500	52,475	52,900	0.8%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00		0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	0.00	0.00	429,488	138,725	152,920	18,651	3,500	610,887	743,284	21.7%
400 Pupil Transportation	25.	0.00		207,560	68,820	65,000	51,749		381,656	393,129	3.0%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	0.00							0	0	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	3,780,071	1,158,509	1,109,183	376,774	21,350	6,072,198	6,445,887	6.2%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	507,963	638,299	1.
2. Gifted Education	32,076	32,985	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	70,848	72,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	610,887	743,284	9.
10. IEP required pupil transportation costs coded within Program 400	21,330	21,330	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 16
 Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	48.67	48.67
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	35060
All Funds - Federal	6330	15,000

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

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 22,063
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	686,123	170,516					925,255	856,639	-7.4%
2100 Support Services - Students	2.	132,500	33,125					0	165,625	--
2200 Support Services - Instructional Staff	3.							0	0	0.0%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	818,623	203,641	0	0	0	0	925,255	1,022,264	10.5%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	925,255
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	550,254
Unexpended Budget Balance (line 10 minus 11)	12.	375,001
Interest Earned in the Classroom Site Fund in FY 2022	13.	151
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	647,112
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	1,022,264

(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	Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4)	All Other Object Codes	Totals		% Increase/Decrease
								Prior FY	Budget FY	
		6440	6641-6643	6700	6831, 6832, 6833	6841, 6842, 6843, 6850	(excluding 6900)	2022	2023	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	50,000	125,643	102,455			200,546	417,320	478,644	14.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	5,000		30,000				21,377	35,000	63.7%
2300, 2400, 2500, 2900 Administration	4.	5,000		106,527				78,291	111,527	42.5%
2600 Operation & Maintenance of Plant	5.	5,000		50,000			25,000	49,295	80,000	62.3%
2700 Student Transportation	6.			15,000				6,242	15,000	140.3%
3000 Operation of Noninstructional Services (5)	7.			15,000				2,415	15,000	521.1%
4000 Facilities Acquisition and Construction	8.							0	0	0.0%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	65,000	125,643	318,982	0	0	225,546	574,940	735,171	27.9%

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)] \$ 5,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	20,000
6643 Instructional Aids	95,643
673X Furniture and Equipment	126,482
673X Vehicles	
673X Tech Hardware & Software	192,500

(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 capital leases of _____, and principal on bonds of _____.

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

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	574,940	735,171	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	9,439	126,482	0		0		0		7.
673X Vehicles	8.	0	0	0		0		0		8.
673X Technology Hardware & Software	9.	378,146	192,500	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	387,585	318,982	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	387,585		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	0	363,098	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	387,585	Check line 12	0	0	0	0	0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023 _____

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

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

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00	3.13	131,860	140,133
0.00	0.00	10,926	35,143
0.00	0.25	14,742	11,133
0.00		0	
0.00		4,251	19,390
0.00		0	
0.00		0	
0.00	5.28	206,654	207,025
0.00		0	
0.00		0	
0.00		0	
0.00	0.50	1,386	12,513
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	3.00	146,224	450,000
0.00	12.16	516,043	875,337
0.00		6,162	5,712
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00	0.00	6,162	5,712
0.00	12.16	522,205	881,049

	Prior FY	Budget FY
1.	0	
2.	50,000	45,000
3.	50,000	50,000
4.	505,000	55,000
5.	605,000	150,000

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
1.	0	
2.	0	0
3.	0	0
4.	0	120,000
5.	376,312	380,000
6.	67,681	144,861
7.	363	13,000
8.	83,150	83,900
9.	86,254	150,000
10.	191,965	200,000
11.	0	
12.	0	
13.	0	
14.	0	
15.	0	
16.	0	
17.	6,000	6,000
18.	0	
19.	0	
20.	0	
21.	0	
22.	0	
23.	65,723	66,000
24.	0	
25.	0	
26.	0	
27.	0	
28.	123,349	123,500
29.	0	
30.	0	
31.	916,198	916,198
32.	0	
33.	12,831	15,000
34.	74,666	75,000
1.	0	
2.	0	
3.	0	
4.	0	

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

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 5,341,043	\$ 160,231
*2. (a)	FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 436,753	
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
(c)	Total DAA (line 2.a plus 2.b)	\$ 436,753	0
*3.	FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a)	Maintenance and Operation	801,156	
(b)	Unrestricted Capital Outlay		
(c)	Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)		
(a)	Individuals and Other Private Sources		
(b)	Other Arizona Districts		
(c)	Out-of-State Districts and Other Governments		
	State		
(d)	Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
(a)	Desegregation Expenditures (A.R.S. §15-910.G-K)		
* (b)	Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
* (c)	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	152,166	
(d)	Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
(e)	Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		
* (f)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g)	FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
(h)	Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i)	Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a)	Prior Year Over Expenditures/Resolutions:		
(b)	Decrease for Transfer from M&O to Energy and Water Savings Fund	(125,000)	
(c)	Increase for Energy and Water Savings Fund Transfer to M&O		
(d)	Noncompliance Adjustment		
(e)	ADM/Transportation Audit Adjustment		
(f)	Other:		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		
11.	FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 6,445,887	
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)		\$ 160,231

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

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

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$ <u>1,432,767</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ <u>1,432,767</u>
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ <u>574,940</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>574,940</u>
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ _____
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>574,940</u>
8. Interest Earned in Fund 610 in FY 2022	\$ _____
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.	
(a) Prior Year Over Expenditures/Resolutions:	\$ _____
(b) ADM/Transportation Audit Adjustment	\$ _____
(c) Other:	\$ _____
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>160,231</u>
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u>735,171</u>

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

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

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

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

I certify that the Budget of Sedona-Oak Creek Joint Unified School District #9 District, Yavapai County for fiscal year 2023 was officially revised by the Governing Board on, June 2, 2022, and that the complete Revised Expenditure Budget may be reviewed by contacting Stacy Saravo at the District Office, telephone 928-204-6802 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	45,882
Attending	0.0000	0.0000	0.0000	2. Average salary of all teachers employed in FY 2022 (prior year)	44,022
				3. Increase in average teacher salary from the prior year	1,860
				4. Percentage increase	4%
2. Tax Rates:		Prior FY	Est. Budget FY	Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		0.0000	0.0000		
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		6,445,887	6,445,887		
Classroom Site Fund		1,022,264	1,022,264		
Unrestricted Capital Outlay Fund		735,171	735,171		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	2,235,064	2,340,567	126,670	117,350	2,361,734	2,457,917	4.1%
2000 Support Services							
2100 Students	322,541	330,383	39,611	47,000	362,152	377,383	4.2%
2200 Instructional Staff	247,306	248,983	23,947	33,200	271,253	282,183	4.0%
2300, 2400, 2500 Administration	741,432	773,659	127,435	129,800	868,867	903,459	4.0%
2600 Oper./Maint. of Plant	318,063	345,375	844,594	863,824	1,162,657	1,209,199	4.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	22,063	22,063	22,063	22,063	0.0%
610 School-Sponsored Curric. Activities	0	55,020	0	2,250	0	57,270	--
620 School-Sponsored Athletics	24,166	0	6,763	0	30,929	0	-100.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	3,888,572	4,093,987	1,191,083	1,215,487	5,079,655	5,309,474	4.5%
200 and 300 Special Education							
1000 Instruction	317,934	327,369	38,324	146,416	356,258	473,785	33.0%
2000 Support Services							
2100 Students	173,619	188,444	28,535	28,155	202,154	216,599	7.1%
2200 Instructional Staff	42,165	52,400	10,310	500	52,475	52,900	0.8%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	533,718	568,213	77,169	175,071	610,887	743,284	21.7%
400 Pupil Transportation	280,398	276,380	101,258	116,749	381,656	393,129	3.0%
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	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	4,702,688	4,938,580	1,369,510	1,507,307	6,072,198	6,445,887	6.2%

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

CTD NUMBER 130209000

VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	6,072,198	6,445,887	373,689	6.2%
Instructional Improvement	605,000	150,000	(455,000)	-75.2%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	925,255	1,022,264	97,009	10.5%
Federal Projects	516,043	875,337	359,294	69.6%
State Projects	6,162	5,712	(450)	-7.3%
Unrestricted Capital Outlay	574,940	735,171	160,231	27.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	916,198	916,198	0	0.0%
School Plant Fund	0	120,000	120,000	--
Auxiliary Operations	83,150	83,900	750	0.9%
Bond Building	0	0	0	0.0%
Food Service	376,312	380,000	3,688	1.0%
Other	628,832	793,361	164,529	26.2%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	507,963	638,299
Gifted Education	32,076	32,985
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	70,848	72,000
TOTAL	610,887	743,284

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		4	4	1 to 0.0
Teachers		46	46	1 to 0.0
Other		5	5	1 to 0.0
Subtotal	0	55	55	1 to 0.0
Classified --				
Managers, Supervisors, Directors		4	4	1 to 0.0
Teachers Aides		8	8	1 to 0.0
Other		23	23	1 to 0.0
Subtotal	0	35	35	1 to 0.0
TOTAL	0	90	90	1 to 0.0
Special Education --				
Teacher		5	5	1 to 16.4
Staff		7	7	1 to 11.7

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

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$ <u>0</u>	
2.	Deduction for discontinued programs	<u>0</u>	
3.	Adjusted FY 2023 TNT Base Limit	<u><u>0</u></u>	primary property tax
			Related to Budget
			Expenditures
FY 2023 Budgeted Expenditures			
4.	Desegregation (no longer a primary levy, must be zero)	\$ <u>0</u>	<u>0</u>
5.	Dropout Prevention (from page 1, line 27)	<u>0</u>	<u>0</u>
6.	Joint Career and Technical Education and Vocational Education Center	<u>0</u>	<u>0</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	<u><u>0</u></u>	<u>0</u>
Adjustments for FY 2022 Expenditures			
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a.	FY 2022 Total Actual Expenditures for programs above	\$ _____	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)	<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ <u>0</u>	
9.	Small School Adjustment		
a.	FY 2022 final budget for Small School Adjustment	\$ _____	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$ <u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><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 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>	<u>0</u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____	<u>0</u>
Calculations for Truth in Taxation Notice			
A.	Sum of lines 11, 12, and 13	\$ <u>0</u>	
B.1.	Current Assessed Value	\$ _____	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (2)	

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

Rate
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DATA ENTRY SHEET

FY 2023 LEGISLATIVE AMOUNTS

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

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)

1. FY 2021 100th-Day ADM	PSD	K-8	9-12	Total
2. FY 2022 100th-Day ADM	1.9700	337.5095	325.8128	665.2923

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

3. FY 2023 Estimated Non-AOI Student Count	1.0000	316.0000	306.0000	623.0000
4. FY 2023 Estimated AOI Full-Time Student Count			2.7000	2.7000
5. FY 2023 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2023 Estimated Student Count	1.0000	316.0000	308.7000	625.7000

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	0.0000			
8. K-3	110.0000			
9. ELL	110.0000			
10. HI				
11. MD-R, A-R, and SID-R	10.0000			
12. MD-SC, A-SC, and SID-SC	2.0000			
13. MD-SSI				
14. OI-R	0.5000			
15. OI-SC	4.0000			
16. P-SD				
17. DD*, ED, MIID, SLD, SLI*, and OHI	50.0000			*School aged students only
18. ED-P				
19. MOID	1.0000			
20. VI				
21. G				
22. Total Add-on Count (lines 7 through 21)	287.5000	0.0000	0.0000	
23. FRPL				

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

K-8 9-12

1. Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)

2. Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3. Adjusted FY 2023 Base Level Amount	\$4,775.27
4. Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	
5. FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$35,880.00
6. FY 2021 actual federal audit expenditures from all funds	
7. FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$35,880.00

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

1. FY 2022 Approved Daily Route Miles	329.46
2. Number of Eligible Students Transported in FY 2022	186.00
3. FY 2022 Annual Expenditure for Bus Tokens	
4. FY 2022 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	

OTHER INFORMATION

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

ASSESSED PROPERTY VALUATIONS

4. 2022 Primary Net Assessed Valuation (AV)	\$682,777,881
5. 2022 Primary Net Assessed Valuation (AV2)	
6. 2022 Salt River Project (SRP) Valuation	
7. 2022 Government Property Lease Excise Tax Assessed Valuation	

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

8. Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$5,890,032.06
10. FY 2022 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	
d. Dropout Prevention Programs	
e. Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f. Performance Pay (A.R.S. §15-920)	
11. Budget Balance Carryforward transferred to the School Opening Fund (if any)	\$0.00

DATA ENTRY SHEET

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

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

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

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

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

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

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

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

TYPE 03 DISTRICT INFORMATION

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

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

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

a.				
b.				
c.				
d.				
e.				

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

f.	0	0		
g.	0	0		
h.	0	0		
i.	0	0		
j.	0	0		

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

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

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

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

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	-	0.0000	316.0000	308.7000
Difference	=	0.0000	184.0000	191.3000
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.0000	0.0552	0.0765
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=	0.0000	0.0000	1.3332
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0020	0.0012
Support Level Weight Increase	=	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.158
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

- Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:

K-3	\$ 0.00
K-3 Reading	\$ 0.00
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992)

	\$ 0.00
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CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-961, as amended by Laws 2022.

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
1. FY 2023 Student Count (2022 ADM): .001 - 99.999 DAA per Student Count	\$ 606.88	\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999		
a. Student Count Constant	500.0000	500.0000
b. Student Count	-	337.5095
c. Difference	=	162.4905
d. Weight Adjustment Factor	x	0.0003
e. Support Level Weight Increase	=	0.0490
f. Support Level Weight	+	1.2780
g. Adjusted Support Level Weight	=	1.3270
h. Support Level Amount	x	433.78
i. DAA per Student Count	=	575.63
3. FY 2023 Student Count (2022 ADM): 500.000 - 599.999		
a. Student Count Constant	600.0000	600.0000
b. Student Count	-	0.0000
c. Difference	=	0.0000
d. Weight Adjustment Factor	x	0.0012
e. Support Level Weight Increase	=	0.0000
f. Support Level Weight	+	1.1580
g. Adjusted Support Level Weight	=	0.0000
h. Support Level Amount	x	433.78
i. DAA per Student Count	=	0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts DAA per Student Count	\$ 502.33	\$ 549.33

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

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)	\$ 6,072,198.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 6,072,198.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 6,072,198.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 6,072,198.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 6,072,198.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$ 5,890,032.06
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses)	\$ 182,165.94

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

	FY 2022 Budget	Actual	Unexpended Budget
10. FY 2022 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Tuition Out Debt Service	\$ 30,000.00	\$ 0.00	\$ 30,000.00
d. Dropout Prevention Programs	\$ 0.00	\$ 0.00	\$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
f. Performance Pay	\$ 0.00	\$ 0.00	\$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)			\$ 30,000.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 152,165.94
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)			\$ 152,165.94
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2022			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O Cash Balance			\$ 0.00
15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:			
a. the amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM	\$ 0.00		
c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B	\$ 0.00		
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 2023 Impact Aid Revenue	\$ 0.00
2. Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$ 0.00
3. TRCL/TSL Difference	\$ 0.00
4. Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3	\$ 0.00
5. Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	\$ 0.00
6. FY 2022 Ending Cash Balance in the Impact Aid Fund	\$ 0.00
7. FY 2023 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	\$ 0.00

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

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

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

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:	
a. Phase down base	\$ 150,000.00
b. FY 2023 K-8 student count	0.0000
c. Small school student count limit	- 125.0000
d. Student count above the small school limit	= 0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x 0.0000
f. Weighted student count above small school limit	= 0.0000
g. Base Level Amount	x 0.00
h. Phase down reduction factor	\$ 0.00
i. Grades K-8 small school adjustment phase down limit	\$ 0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:	
a. Phase down base	\$ 350,000.00
b. FY 2023 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 2023, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:	
a. FY 2023 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 2023 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 TUITION OUT FOR HIGH SCHOOL STUDENTS (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951)
For Common School Districts NOT within a High School District (Type 03)**

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

2. Increase to DSL and RCL for Tuition

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

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

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

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

0.00

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

0.00

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

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

1. Base Year Attending ADM Grades 9-12	0.00
2. Factor of 5%	x 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	x 0.75 = 0.00
9. BSL Adjustment for the second year after the base year	x 0.50 = 0.00
10. BSL Adjustment for the third year after the base year	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. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	\$ 0.00
3. Adjustment for Tuition Loss	\$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	\$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	\$ 0.00
7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if \$50,000 option is used without an election)	\$ 0.00

**Sedona-Oak Creek Joint Unified School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	1.0000	0.0000	0.0000	1.4500	1.4500	0.0000	0.0000
K-8,UE	316.0000	0.0000	0.0000	1.3332	421.2912	0.0000	0.0000
9-12	306.0000	2.7000	0.0000	1.4745	451.1970	3.9812	0.0000
Regular Education Unweighted ADM	623.0000	2.7000	0.0000				
Total of Unweighted ADM			625.7000				
Regular Education Weighted ADM					873.9382	3.9812	0.0000
Total of Weighted ADM							877.9194

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	110.0000	0.0000	0.0000	0.0600	6.6000	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	10.0000	0.0000	0.0000	6.0240	60.2400	0.0000	0.0000
MD-SC, A-SC, SID-SC	2.0000	0.0000	0.0000	5.9880	11.9760	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.5000	0.0000	0.0000	3.1580	1.5790	0.0000	0.0000
OI-SC	4.0000	0.0000	0.0000	6.7730	27.0920	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	50.0000	0.0000	0.0000	0.2920	14.6000	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	1.0000	0.0000	0.0000	4.4210	4.4210	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
Group B - Add On Unweighted ADM	287.5000	0.0000	0.0000				
Total Unweighted Group B Add On			287.5000				
Group B - Add On Weighted ADM					139.1580	0.0000	0.0000
Total Weighted Group B Add On							139.1580

FRPL	0.0000	0.0000	0.0000	0.0180	0.0000	0.0000	0.0000
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**Sedona-Oak Creek Joint Unified School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation For Base Support Level

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		873.9382		3.9812		0.0000
Group B - Add On Weighted ADM	+	139.1580	+	0.0000	+	0.0000
Total ADM	=	1,013.0962	=	3.9812	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	1,013.0962	=	3.7821	=	0.0000

Total Weighted ADM				1,016.878293		
Base Level Amount (FY23)				\$4,775.27	x	
Total Weighted ADM x Base Level Amount				\$4,855,868.40		
Calculated Teachers Experience Index (FY22)	0.0000					
Applied Teachers Experience Index (FY23)				1.0000	x	
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level				\$4,855,868.40		
Base Support Level Adjustments						
Audit Service Expense	+	\$35,880.00				
Increase for Tuition Loss Adjustment	+	\$0.00				
Increase for Student Revenue Loss Phase-Down	+	\$0.00				
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00				
Total Base Support Level Adjustments				\$35,880.00		
Adjusted Base Support Level				\$4,891,748.40		

**Sedona-Oak Creek Joint Unified School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles			
Eligible Students Transported (FY22)	186.00		
Daily Route Miles Per Eligible Student (FY22)	1.7713		
Total Approved Daily Route Miles	329.46		
State Support Level Per Route Mile		x	\$2.83
Instruction Days		x	180
To and From School Support Level			<u>\$167,826.92</u>
Activity Trip Level Factor		x	0.18
Activity Trip Support Level			<u>\$30,208.85</u>
Handicapped Extended School Year Mileage (FY22)			0.00
State Support Level Per Route Mile		x	2.83
Handicapped Extended School Year Support Level			<u>\$0.00</u>
Annual Expenditures For:			
Districts (FY22)		Bus Passes	Bus Tokens
		\$0.00	\$0.00
FY23 Transportation Support Level (TSL)			\$198,035.77

Calculation For District Support Level (DSL)

FY23 Adjusted Base Support Level (BSL)	\$4,891,748.40
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students (Type 03)	+ \$0.00
FY23 Transportation Support Level (TSL)	+ <u>\$198,035.77</u>
FY23 District Support Level (DSL)	<u>\$5,089,784.17</u>

Calculation For Revenue Control Limit (RCL)

FY23 Adjusted Base Support Level (BSL)	\$4,891,748.40
FY23 Consolidation or Unification Assistance	+ \$0.00
FY23 Tuition Out For High School Students	+ \$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+ <u>\$449,294.35</u>
FY23 Revenue Control Limit (RCL)	<u>\$5,341,042.75</u>

FY23 Lesser of DSL/RCL	\$5,089,784.17
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Calculation For Transportation Revenue Control Limit (TRCL)

FY22 Transportation Revenue Control Limit (TRCL)	\$449,294.35
Change:	
FY23 TSL	\$198,035.77
FY22 TSL	- <u>\$192,883.24</u>
Difference:	<u>\$5,152.53</u>
Preliminary FY23 TRCL	\$454,446.88
120% of FY23 TSL	\$237,642.92
FY23 Transportation Revenue Control Limit (TRCL)	\$449,294.35

**Sedona-Oak Creek Joint Unified School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>		<u>K-8</u>		<u>9-12</u>		<u>Type 03 Transported 9-12</u>		<u>Total</u>
FY22 District ADM	1.9700		337.5095		325.8128		0.0000		
DAA Per ADM	x \$502.33		x \$575.63		x \$663.52		x \$0.00		
Preliminary DAA	= \$989.59		= \$194,280.59		= \$216,183.31		= \$0.00		\$411,453.49

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

DAA Growth Factor

FY22 District ADM	665.2923								
FY21 District ADM	/ 660.5460								
FY23 Calculated DAA Growth Factor	= 1.0072	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000				
FY23 Applied DAA Growth Factor									

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

District DAA	\$989.59		\$194,280.59		\$216,183.31		\$0.00		\$411,453.49
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DAA For High School Textbooks

FY22 District High School ADM					325.8128				
Support Level Amount For Textbooks					x \$77.65				
DAA For High School Textbooks									\$25,299.36

	<u>PSD-8</u>		<u>9-12</u>						
Pre-Adjusted DAA Base Allocation	\$195,270.18		\$241,482.67						\$436,752.85
Type 03 Transported 9-12			\$0.00						
	\$0.00		\$0.00						\$0.00
Total DAA Adjustments	\$0.00		\$0.00						\$0.00
Adjusted FY23 DAA Base Allocation	\$195,270.18		\$241,482.67						\$436,752.85

**Sedona-Oak Creek Joint Unified School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	422.7412	48.1526235900%	x \$5,089,784.17	\$2,450,864.61
9-12	455.1782	51.8473764100%	x \$5,089,784.17	+ \$2,638,919.56
Tuition Out for High School Student (Type 03)				+ \$0.00
Total	877.9194			\$5,089,784.17

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$682,777,881.00	\$682,777,881.00	
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	\$682,777,881.00	\$682,777,881.00	
	/ 100	/ 100	
	\$6,827,778.81	\$6,827,778.81	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
FY23 Qualifying Levy	\$11,698,033.44	\$11,698,033.44	\$23,396,066.88

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$2,450,864.61	\$2,638,919.56	\$5,089,784.17
Adjusted CY DAA Base Allocation	+ \$195,270.18	+ \$241,482.67	+ \$436,752.85
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
FY23 Equalization Base	\$2,646,134.79	\$2,880,402.23	\$5,526,537.02
FY23 Applied Qualifying Levy	- \$2,646,134.79	- \$2,880,402.23	- \$5,526,537.02
FY23 Equalization Assistance	\$0.00	\$0.00	\$0.00

Page	Reference	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 2022. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2023 retirement contributions at the rate of 12.03% and for long term disability at a rate of 0.14% for a total contribution rate of 12.17%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 9.68%.</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>
	Budget Revision Continued	<p>All districts must revise the FY 2023 budget to include the 2022 (prior year) and 2023 (current year) 100th-Day ADM from the applicable year's ADM20 report.</p>
Cover	District Tax Rates	<p>District tax rates for FY 2022 should be the actual tax rates set by the County Board of Supervisors in August 2021. Tax rates for FY 2023 should be the district's best estimate. Districts should include detailed secondary tax rates for M&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>
Cover	Average Teacher Salaries	<p>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.</p> <p>Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.</p>
District Contact Info		<p>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.</p> <p>Budget Revision Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.</p>
1	Line 4	<p>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 2023. 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.</p> <p>SEPaymentTeam@azed.gov</p>
1	Line 9	<p>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.</p>