



District Name Hackberry #3

County Mohave

CTD number 080303000

FY 2025
State of Arizona
School District Annual Expenditure Budget
Districtwide Budget

Revised #1
Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 25, 2024
Adopted July 9, 2024
Revised May 13, 2025
Date

Signed Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE’s website by May 15, 2025 .
Type the Date as MM/DD/YYYY

Superintendent signature Business Manager signature
Deb Warren Samuel Dell
Superintendent name (typed name) Business Manager name (typed name)

District contact employee: Samuel Dell

Telephone: 928-692-0013 Email: samuel.dell@hesd.net

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	1,400,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ 1,080,000
Intermediate	2000	\$
State	3000	\$ 220,000
Federal	4000	\$ 100,000
TOTAL		\$ 1,400,000

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	3.4513	3.3688
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.0000	0.0000

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 878,130	\$ 878,130
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 82,812	\$ 82,812
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ 279,745	\$ 279,745
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 1,240,687	\$ 1,240,687

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 43,080
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 42,236
3. Increase in average teacher salary from the prior year	\$ 844
4. Percentage increase	2%

Comments on average salary calculation (Optional):

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

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Version Revised #1

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
	Deb	Warren	dwarren@hesd.net	928-692-0013	
	N/A	N/A			
	Samuel	Dell	samuel.dell@hesd.net	928-692-0013	
	Samuel	Dell	samuel.dell@hesd.net	928-692-0013	
	N/A	N/A			
	Deb	Warren	dwarren@hesd.net	928-692-0013	
	Deb	Warren	dwarren@hesd.net	928-692-0013	
	Samuel	Dell	samuel.dell@hesd.net	928-692-0013	
	Samuel	Dell	samuel.dell@hesd.net	928-692-0013	
	Samuel	Dell	samuel.dell@hesd.net	928-692-0013	
	Deb	Warren	dwarren@hesd.net	928-692-0013	
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	Deb	Warren	dwarren@hesd.net	928-692-0013	
	Deb	Warren	dwarren@hesd.net	928-692-0013	
	Deb	Warren	dwarren@hesd.net	928-692-0013	
	N/A	N/A		928-692-0013	
	Tammy	Herrera	4sassypiggy@gmail.com	928-692-0013	
	Leanne	Donason	ldonnason@hoymail.com	928-692-0013	
	Pam	Adams	pamelasueadams52@gmail.com	928-692-0013	
	Valerie	Grimes	bvgrimes@msn.com	928-692-0013	
	N/A	N/A		928-692-0013	
	N/A	N/A			
	N/A	N/A			
	N/A	N/A			
	N/A	N/A			

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

N/A

District's website home page address

hesd.net

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.	3.00	3.00	215,626	105,703	23,953	10,726	2,612	403,961	358,620	-11.2%	
2000 Support services												
2100 Students	2.	0.00		1,010	216	530	1,018	50	2,824	2,824	0.0%	
2200 Instructional staff	3.	0.00				28,272	1,000	500	29,772	29,772	0.0%	
2300 General administration	4.	0.00				15,115	616	2,987	6,703	18,718	179.2%	
2400 School administration	5.	1.00	1.00	75,243	22,464	12,650		350	131,707	110,707	-15.9%	
2500 Central services	6.	2.00	2.00	40,215	22,584	15,370	2,015	1,034	99,718	81,218	-18.6%	
2600 Operation & maintenance of plant	7.	1.00	1.00	41,480	25,300	76,307	32,000	301	241,388	175,388	-27.3%	
2900 Other	8.	0.00							0	0	0.0%	
3000 Operation of noninstructional services	9.	1.00	1.00	15,700	6,820	500			33,020	23,020	-30.3%	
610 School-sponsored cocurricular activities	10.	0.00							0	0	0.0%	
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.	8.00	8.00	389,274	183,087	172,697	47,375	7,834	949,093	800,267	-15.7%	
200 and 300 Special education												
1000 Instruction	15.	1.00	1.00	27,233	6,016	1,112			34,361	34,361	0.0%	
2000 Support services												
2100 Students	16.	0.00				1,200			1,200	1,200	0.0%	
2200 Instructional staff	17.	0.00				4,200			4,200	4,200	0.0%	
2300 General administration	18.	0.00							0	0	0.0%	
2400 School administration	19.	0.00							0	0	0.0%	
2500 Central services	20.	0.00							0	0	0.0%	
2600 Operation & maintenance of plant	21.	0.00							0	0	0.0%	
2900 Other	22.	0.00							0	0	0.0%	
3000 Operation of noninstructional services	23.	0.00							0	0	0.0%	
Subtotal (lines 15-23)	24.	1.00	1.00	27,233	6,016	6,512	0	0	39,761	39,761	0.0%	
400 Pupil transportation	25.	1.00	1.00	20,890	7,746	5,030	4,436		42,692	38,102	-10.8%	
510 Desegregation (from districtwide desegregation Budget, page 2, line 44)		26.	0.00	0.00	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%	
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.	10.00	10.00	437,397	196,849	184,239	51,811	7,834	1,031,546	878,130	-14.9%

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	39,761	39,761	1.
2. Gifted education	0		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)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	39,761	39,761	9.
10. IEP required pupil transportation costs coded within Program 400	0		10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 8
Staff-Pupil 1 to 0

Expenditures budgeted for audit services

M&O Fund - Nonfederal	6350	12,000
All funds - Federal	6330	

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) \$ 23,020
(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.	113,204	38,200					125,940	151,404	20.2%
2100 Support services - students	2.							0	0	0.0%
2200 Support services - instructional staff	3.							0	0	0.0%
2300 Support services - general administration	4.							0	0	0.0%
2500 Central services	5.							0	0	0.0%
3300 Community services Ooerations	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.	113,204	38,200	0	0	0	0	125,940	151,404	20.2%

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.	125,940
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	30,357
Unexpended Budget Balance (line 10 minus 11)	12.	95,583
Interest earned in the Classroom Site Fund in FY 2024	13.	
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	55,821
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	151,404

(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)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	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%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		13,037		14,298				13,037	27,335	109.7%
2000 Support services											
2100, 2200 Students and instructional staff	3.		1,500	4,673	5,741				24,914	11,914	-52.2%
2300, 2400, 2500, 2900 Administration	4.			1,317					1,317	1,317	0.0%
2600 Operation & maintenance of plant	5.				8,058				8,058	8,058	0.0%
2700 Student transportation	6.				34,188				12,093	34,188	182.7%
3000 Operation of noninstructional services (5)	7.								0	0	0.0%
4000 Facilities acquisition and construction	8.								0	0	0.0%
5000 Debt service	9.								0	0	0.0%
Total unrestricted capital outlay fund (lines 2-9)	10.	0	14,537	5,990	62,285	0	0	0	59,419	82,812	39.4%

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:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$ 1,500

8,083

4,954

62,285

(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.	59,419	82,812	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.	38,892	62,285	0		0		0		7.
673X Vehicles		8.	0	0	0		0		0		8.
673X Technology Hardware & Software		9.	0	0	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.	38,892	62,285	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:											
Renovation		13.	0		0				0		13.
New Construction		14.	0		0		0		0		14.
Other		15.	38,892	62,285	0		0		0		15.
Total (lines 13-15, must equal line 12)		16.	38,892	62,285	0	0	0	0	0	0	16.

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

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

District name		County		CTD number		Version	
Hackberry #3		Mohave		080303000		Revised #1	
Special projects				Other funds expenditures			
Federal projects FTE & expenditures							
1.	100-130 ESEA Title I - Helping Disadvantaged Children			1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology			2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools			3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice			4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students			5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education			6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability			7.	520 Community School		
8.	220 IDEA Part B			8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley			9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act			10.	530 Gifts and Donations		
11.	250 AEA - Adult Education			11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants			12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education			13.	545 School Opening		
14.	290 Medicaid Reimbursement			14.	550 Insurance Proceeds		
15.	349 National Forest Fees			15.	555 Textbooks		
16.	353 Taylor Grazing Fees			16.	565 Litigation Recovery		
17.	374 E-Rate			17.	570 Indirect Costs		
18.	378 Impact Aid			18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects			19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)			20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)			21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures							
22.	400 Vocational Education			22.	595 Advertisement		
23.	410 Early Childhood Block Grant			23.	596 Career Technical Education		
24.	420 Ext. School Yr. - Pupils with Disabilities			24.	597 Arizona Industry Credentials Incentive		
25.	425 Adult Basic Education			25.	639 Impact Aid Revenue Bond Building		
26.	430 Chemical Abuse Prevention Programs			26.	650 Gifts and Donations-Capital		
27.	435 Academic Contests			27.	660 Condemnation		
28.	450 Gifted Education			28.	665 Energy and Water Savings		
29.	456 College Credit Exam Incentives			29.	686 Emergency Deficiencies Correction		
30.	460 Environmental Special Plate			30.	691 Building Renewal Grant		
31.	Other State Projects			31.	700 Debt Service		
32.	Total State Project Funds (lines 22-31)			32.	720 Impact Aid Revenue Bond Debt Service		
33.	Total Special Projects (lines 21 and 32)			33.	850 Student Activities		
Instructional Improvement Fund Expenditures (020)							
1.	Teacher compensation increases				Other _____		
2.	Class size reduction				Internal Service Funds 950-989		
3.	Dropout prevention programs (M&O purposes)				1.	9__ Self-Insurance	
4.	Instructional improvement programs (M&O purposes)				2.	955 Intergovernmental Agreements	
5.	Total instructional improvement Fund (lines 1-4)				3.	9__ OPEB	

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

			A. Maintenance and Operation	
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$ 509,190	\$ 509,190	\$
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 30,011		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$ 0		
(c)	Total DAA (line 2.a plus 2.b)	\$ 30,011		
*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			
(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)		300,000	
*5.	Tuition revenue (A.R.S. §§15-823 and 15-824) (Do not include full-day kindergarten or summer school tuition)			
(a)	Individuals and other private sources			
(b)	Other Arizona districts			
(c)	Out-of-State districts and other governments			
(d)	Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8.	Budget Increase for:			
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)			
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		65,100	
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(d)	Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)			
(e)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
(f)	FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(g)	Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)			
(h)	Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)			
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a)	Prior year over expenditures/resolutions:			
(b)	Decrease for transfer from M&O to Energy and Water Savings Fund			
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment		(171)	
(e)	ADM/Transportation Audit Adjustment			
(f)	Other:			
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		4,011	
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)		\$ 878,130	
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)			\$

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

B.

Unrestricted

Capital Outlay

0

30,011

30,011

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)	\$	59,419
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 2024 Capital expenditures (line 1 + 2)	\$	59,419
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	59,419
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	59,419
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	29,739
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	29,680
8. Interest earned in Fund 610 in FY 2024	\$	23,121
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 2025 (A.R.S. Section 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)	\$	30,011
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	82,812

(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	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures				6100	6200	6500	6600	6700	6800			
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 Hackberry School #3 District, Mohave County for fiscal year 2025 was officially revised by the Governing Board on, May 13, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Joni Bullock at the District Office, telephone 928-692-0013 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)		
	2023 ADM	2024 ADM	2025 ADM			
Attending	54.7437	45.2095	39.0876	1. Average salary of all teachers employed in FY 2025 (budget year)	43,080	
2. Tax Rates: Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate) Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)				2. Average salary of all teachers employed in FY 2024 (prior year)	42,236	
				3. Increase in average teacher salary from the prior year		844
				4. Percentage increase		2%
				Comments on average salary calculation (Optional):		
3. Budgeted expenditures and budget limits:		Budgeted				
		Expenditures	Budget Limit			
Maintenance & Operation Fund		878,130	878,130			
Classroom Site Fund		151,404	151,404			
Unrestricted Capital Outlay Fund		82,812	82,812			

	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	310,807	321,329	93,154	37,291	403,961	358,620	-11.2%
2000 Support services							
2100 Students	1,226	1,226	1,598	1,598	2,824	2,824	0.0%
2200 Instructional staff	0	0	29,772	29,772	29,772	29,772	0.0%
2300, 2400, 2500 Administration	163,006	160,506	75,122	50,137	238,128	210,643	-11.5%
2600 Oper./Maint. of plant	95,780	66,780	145,608	108,608	241,388	175,388	-27.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	32,520	22,520	500	500	33,020	23,020	-30.3%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	0	0	0	0	0.0%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	603,339	572,361	345,754	227,906	949,093	800,267	-15.7%
200 and 300 Special education							
1000 Instruction	33,249	33,249	1,112	1,112	34,361	34,361	0.0%
2000 Support services							
2100 Students	0	0	1,200	1,200	1,200	1,200	0.0%
2200 Instructional staff	0	0	4,200	4,200	4,200	4,200	0.0%
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	33,249	33,249	6,512	6,512	39,761	39,761	0.0%
400 Pupil transportation	29,226	28,636	13,466	9,466	42,692	38,102	-10.8%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout prevention programs	0	0	0	0	0	0	0.0%
540 Joint career and technical education and Vocational education center	0	0	0	0	0	0	0.0%
550 K-3 Reading program	0	0	0	0	0	0	0.0%
Total Expenditures	665,814	634,246	365,732	243,884	1,031,546	878,130	-14.9%

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

CTD number 080303000

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	1,031,546	878,130	(153,416)	-14.9%
Instructional Improvement	23,000	26,000	3,000	13.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	125,940	151,404	25,464	20.2%
Federal Projects	405,654	279,745	(125,909)	-31.0%
State Projects	51,000	40,000	(11,000)	-21.6%
Unrestricted Capital Outlay	59,419	82,812	23,393	39.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	1,577	1,577	0	0.0%
Auxiliary Operations	0	0	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	160,000	160,000	0	0.0%
Other	56,038	56,038	0	0.0%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	39,761	39,761
Gifted Education	0	0
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)	0	0
TOTAL	39,761	39,761

Proposed staffing summary				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, principals, other administrators		1	1	1 to 39.1
Teachers		4	4	1 to 9.8
Other			0	1 to
Subtotal	0	5	5	1 to 7.8
Classified --				
Managers, supervisors, directors		2	2	1 to 19.5
Teachers aides		2	2	1 to 19.5
Other		3	3	1 to 13.0
Subtotal	0	7	7	1 to 5.6
TOTAL	0	12	12	1 to 3.3
Special education --				
Teacher		1	1	1 to 8.0
Staff			0	1 to

District name Hackberry #3CTD number 080303000Version Revised #1

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>450,000</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2025 TNT Base Limit	\$	<u><u>450,000</u></u>

Primary property tax rate
related to budgeted
expenditures

FY 2025 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u>300,000</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>300,000</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>300,000</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>

12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current assessed value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>450,000</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.

DISTRICT NAME Hackberry #3CTDS080303000														
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.														
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter	Funds													
	General			Capital Projects			Special Revenue							
	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				
1. FY 2023 final ending fund balance	122,792	0	74,008	181,282	0	0	2,454	55,377	94,339	72,475	0	0	0	602,727
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	924,013	0	0	0	0	0	0	0	0	0	287,176	287,176	287,176	2,072,717
(b) FY 2024 expenditures and other financing uses	957,444	0	0	0	0	0	0	0	0	0	224,467	224,467	224,467	1,855,312
3. Estimated FY 2024 ending fund balance	89,361	0	74,008	181,282	0	0	2,454	55,377	94,339	72,475	62,709	62,709	62,709	820,132
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	2,454	55,377	94,339	72,475	62,709	62,709	62,709	475,481
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	35,000	0	0	0	0	0	0	0	0	0	35,000
(e) Unassigned	89,361	0	74,008	161,282	0	0	0	0	0	0	0	0	0	324,651
(f) Total (amount must agree to line 3 above)	89,361	0	74,008	196,282	0	0	2,454	55,377	94,339	72,475	62,709	62,709	62,709	835,132
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
(b) Fund balance exceeding budget capacity in budget controlled funds	0	0		110,565				0						110,565
(c) Planned to be spent in FY 2025	84,893	0	70,308	67,181	0	0	2,331	52,608	89,622	68,851		59,574	59,574	614,516
(d) Maintained for spending after FY 2025	4,468	0	3,700	3,536	0	0	123	2,769	4,717	3,624	62,709	3,135	3,135	95,051
(e) Total (amount must agree to line 3 above)	89,361	0	74,008	181,282	0	0	2,454	55,377	94,339	72,475	62,709	62,709	62,709	820,132

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)	878,130	82,812	151,404
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	746,766	54,233	151,404
3. Estimated unspent budget capacity carried forward for spending after FY 2025	131,364	28,579	0

C. Comments (optional)

Data entry sheet

FY 2025 Legislative amounts

Base Level Amount (A.R.S. §15-901, as amended by Laws 2024, Ch. 218, §10)

\$5,013.00

State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2024, Ch. 218, §11)

0.5 mile or less OR more than 1.0 mile

\$2.95

More than 0.5 mile through 1.0 mile

\$2.42

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276(I), as amended by Laws 2024, Ch. 218, §16)

1.5930

Unweighted student count

All districts must complete lines 1 through 6 below.

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2023 100th-Day ADM				54.7437
2. FY 2024 100th-Day ADM		45.2095		45.2095
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2025 Estimated non-AOI student count		39.0876		39.0876
4. FY 2025 Estimated AOI full-time student count				0.0000
5. FY 2025 Estimated AOI part-time student count				0.0000
6. Total FY 2025 estimated student count	0.0000	39.0876	0.0000	39.0876

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	0.0000		
8. K-3	16.0600		
9. ELL	2.0000		
10. HI			
11. MD-R, A-R, and SID-R	0.0000		
12. MD-SC, A-SC, and SID-SC			
13. MD-SSI			
14. OI-R			
15. OI-SC			
16. P-SD			
17. DD*, ED, MIID, SLD, SLI*, and OHI	9.2300		*School aged students only
18. ED-P			
19. MOID			
20. VI			
21. G			
22. FRPL	25.7000		
23. Total Add-on Count (lines 7 through 22)	52.9900	0.0000	0.0000

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

K-8 9-12

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

2. ☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.0)

3. Adjusted FY 2025 Base Level Amount	\$5,013.00
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
4. FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$8,750.00
6. FY 2023 actual federal audit expenditures from all funds	
7. FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$8,750.00

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

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

Other information

1. Capital transportation adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	
c. 9-12	
2. Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3. Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4. CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5. CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6. Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)	\$3,179.00
7. District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)	

Assessed property valuations

8. 2024 Primary net assessed valuation (AV)	\$25,916,380
9. 2024 Primary net assessed valuation (AV2)	
10. 2024 Salt River Project (SRP) valuation	\$120,337
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)	\$966,446.00
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.

☐

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)

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	0.0005	0.0003	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	0.0020	0.0012	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

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

K-3

\$ 4,830.53

K-3 Reading

\$ 0.00
2. 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)	\$ 1,031,546.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 1,031,546.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 1,031,546.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted budgeted expenditures	\$ 1,031,546.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 1,031,546.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)	\$ 966,446.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 65,100.00

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.

10. FY 2024 Actual expenditures:	FY 2024 Budget	Actual	Unexpended Budget
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.)			\$ 65,100.00
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)			= \$ 65,100.00
14. Accommodation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 0.00
b. Actual Budget Balance Carryforward			- \$ 0.00
c. Remaining M&O cash balance			= \$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14.c or	\$ 0.00		
b. 10% of the FY 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B		+ \$ 0.00	
d. Result (line 15.b plus line 15.c)		= \$ 0.00	
e. The lesser of line 15.a or 15.d			\$ 0.00

Calculations

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

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

Calculation of small school adjustment phase down limit

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

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

1.	A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	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
9. BSL adjustment for the second year after the base year	second year factor x	0.50
10. BSL adjustment for the third year after the base year	third year factor x	0.25
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

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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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
K-8,UE	39.0876	0.0000	0.0000	1.5590	60.9376	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	39.0876	0.0000	0.0000				
Total of Unweighted ADM			39.0876				
Regular Education Weighted ADM					60.9376	0.0000	0.0000
Total of Weighted ADM						60.9376	60.9376

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	2.0000	0.0000	0.0000	0.1150	0.2300	0.0000	0.0000
K-3	16.0600	0.0000	0.0000	0.0600	0.9636	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	0.0000	0.0000	0.0000	6.0240	0.0000	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	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	9.2300	0.0000	0.0000	0.2920	2.6952	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	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
FRPL	25.7000	0.0000	0.0000	0.0220	0.5654	0.0000	0.0000
Group B - Add On Unweighted ADM	52.9900	0.0000	0.0000				
Total Unweighted Group B Add On			52.9900				
Group B - Add On Weighted ADM					4.4542	0.0000	0.0000
Total Weighted Group B Add On						4.4542	4.4542

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Calculation For Base Support Level

		Non-AOI ADM		AOI-FI ADM		AOI-PI ADM
Regular Education Weighted ADM		60.9376		0.0000		0.0000
Group B - Add On Weighted ADM	+	4.4542	+	0.0000	+	0.0000
Total ADM	=	65.3917	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	65.3917	=	0.0000	=	0.0000

Total Weighted ADM						65.391728
Base Level Amount (FY25)					x	\$5,013.00
Total Weighted ADM x Base Level Amount						\$327,808.73
Calculated Teachers Experience Index (FY24)	1.0000					
Applied Teachers Experience Index (FY25)					x	1.0000
(1.0000 or Calculated Teachers Experience Index)						
Pre-Adjusted Base Support Level						\$327,808.73

Base Support Level Adjustments

Audit Service Expense	+	\$8,750.00				
Increase for Tuition Loss Adjustment	+	\$0.00				
Increase for Student Revenue Loss Phase-Down	+	\$0.00				
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00				
CTED 9th Grade Funding Adjustment	+	\$0.00				
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00				
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$3,179.00				
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00				
Total Base Support Level Adjustments						\$11,929.00
Adjusted Base Support Level						\$339,737.73

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Calculation Transportation Support Level (TSL)

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

Approved Daily Route Miles

Eligible Students Transported (FY24)

Daily Route Miles Per Eligible Student (FY24)

Total Approved Daily Route Miles

State Support Level Per Route Mile

Instruction Days

To and From School Support Level

[Activity Trip Level Factor](#)

Activity Trip Support Level

Handicapped Extended School Year Mileage (FY24)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY24)

FY25 Transportation Support Level (TSL)

Bus Passes Bus Tokens
\$0.00 \$0.00

Calculation For District Support Level (DSL)

FY25 Adjusted Base Support Level (BSL) \$339,737.73

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Support Level (TSL) + \$0.00

FY25 District Support Level (DSL) **\$339,737.73**

Calculation For Revenue Control Limit (RCL)

FY25 Adjusted Base Support Level (BSL) \$339,737.73

FY25 Consolidation or Unification Assistance + \$0.00

FY25 Transportation Revenue Control Limit (TRCL) + \$169,452.32

FY25 Revenue Control Limit (RCL) **\$509,190.05**

FY25 Lesser of DSL/RCL **\$339,737.73**

Calculation For Transportation Revenue Control Limit (TRCL)

FY24 Transportation Revenue Control Limit (TRCL) \$169,452.32

Change:

FY25 TSL \$0.00

FY24 TSL - \$0.00

Difference: \$ \$0.00

Preliminary FY25 TRCL

\$169,452.32

120% of FY25 TRCL

\$0.00

FY25 Transportation Revenue Control Limit (TRCL)

\$169,452.32

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District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03</u> <u>Transported 9-12</u>	<u>Total</u>
FY24 District ADM	0.0000	45.2095	0.0000	0.0000	
DAA Per ADM	x \$0.00	x \$663.81	x \$0.00	x \$0.00	
Preliminary DAA	= \$0.00	= \$30,010.52	= \$0.00	= \$0.00	\$30,010.52

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

DAA Growth Factor

FY24 District ADM	45.2095
FY23 District ADM	/ 54.7437
FY25 Calculated DAA Growth Factor	= 0.8258
FY25 Applied DAA Growth Factor	

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

District DAA	\$0.00	\$30,010.52	\$0.00	\$0.00	\$30,010.52
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DAA For High School Textbooks

FY24 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$30,010.52	\$0.00	\$30,010.52
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	\$30,010.52	\$0.00	\$30,010.52

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<u>Equalization Base for Lesser of DSL/RCL</u>	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>
PSD-8	60.9376	100.000000000000%	x \$339,737.73	\$339,737.73
9-12	0.0000	0.000000000000%	x \$339,737.73	+ \$0.00
Total	60.9376			\$339,737.73

<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$25,916,380.00	\$25,916,380.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$120,337.00	\$120,337.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$26,036,717.00	\$26,036,717.00	
	/ 100	/ 100	
	\$260,367.17	\$260,367.17	
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000	
FY25 Qualifying Levy	\$414,764.90	\$414,764.90	\$829,529.80

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$339,737.73	\$0.00	\$339,737.73
Adjusted CY DAA Base Allocation	+ \$30,010.52	+ \$0.00	+ \$30,010.52
FY25 Equalization Base	\$369,748.25	\$0.00	\$369,748.25
FY25 Applied Qualifying Levy	- \$369,748.25	- \$0.00	- \$369,748.25
FY25 Equalization Assistance	\$0.00	\$0.00	\$0.00

Page	Reference	Instructions	Revision Instructions
	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	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.	Yes
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>	Yes
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>	Yes
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>	Yes
2	M&O for Food Service	<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 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.</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 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.</p>	Yes
3	Line 11	<p>Budget Revision Line 11 should reflect total actual CSF expenditures as reported on the district's FY 2024 AFR.</p>	Yes

Page	Reference	Instructions	Revision Instructions
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
4	Footnote 5	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. 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.	Yes
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
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	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

Page	Reference	Instructions	Revision Instructions
7	Line 5	<p>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).</p> <p>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.</p>	Yes
7	Line 6	<p>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.</p> <p>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.</p>	Yes
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(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(f)	<p>Do not include amounts budgeted for the Performance Pay component of the CSF here.</p> <p>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.</p>	Yes

Page	Reference	Instructions	Revision Instructions
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://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
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
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
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

Page	Reference	Instructions	Revision Instructions
Data Entry	Unweighted Student Count Line 2	<p>Prior Year ADM FY 2024 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA).</p> <p>Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from the ADM20 report, available on ADE's website.</p> <p>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.</p> <p>Budget Revision</p> <p>Districts should update amounts on this line to reflect 2024 100th-day ADM as reported on the ADM20 report.</p>	Yes
Data Entry	Unweighted Student Count Lines 3, 4, and 5	<p>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.</p> <p>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.</p> <p>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.</p> <p>The district of attendance educating 9-12 students from Type 03 districts should include those students in column I.</p> <p>Budget Revision</p> <p>Districts should update amounts on these lines to reflect 2025 100th-day ADM as reported on the ADM20 report, available on ADE's website.</p>	Yes
Data Entry	Student Count by Category Lines 7 through 20	<p>For budget adoption, districts should estimate the FY 2025 student count for these lines.</p> <p>Budget Revision</p> <p>After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports:</p> <p>K-3 Student Counts for both the K-3 and K-3 Reading support level weights: ADM20</p> <p>ELL: ELL20</p> <p>Children with Disabilities: SPED20</p>	Yes
Data Entry	Student Count by Category Line 21	<p>G (Educational Programs for Gifted Pupils)</p> <p>For budget adoption, districts may use the prior year unweighted gifted ADM to estimate the budget year gifted weight.</p> <p>Budget revision</p> <p>ADE will provide budget year unweighted gifted ADM to districts for final budget revisions.</p> <p>For additional information on Educational Programs for Gifted Students, please see the ADE School Finance Hot Topic linked below:</p>	Yes

Page	Reference	Instructions	Revision Instructions
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 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
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.	Yes
Data Entry	Other Information Line 6	This line should be left blank for budget adoption. Budget Revision FY 2025, Laws 2022, Chapter 313, Section 128, as amended by Laws 2024, Ch. 209, Section 4, provides a total onetime free or reduced-price lunch (FRPL) Group B weight supplement of \$37,000,000. ADE will allocate and distribute the supplement on a pro rata basis using the weighted student count for FRPL students for each school district and charter school pursuant to A.R.S. §15-943. ADE will calculate the supplement amount for each school district and charter school and notify them when complete. Districts should revise their budget after notification. ADE will include the onetime supplement as a BSL Adjustment on the BSA55, page 2 and it will be included within the RCL on the BSA55, page 3. A district may allocate its supplement to either the M&O Fund or UCO Fund on Page 7, line 1.	Yes
Data Entry	Other Information Line 7	This line should be left blank for budget adoption. Budget Revision FY 2025, Laws 2022, Chapter 313, Section 128, as amended by Laws 2024, Ch. 209, Section 4, provides a total onetime district additional assistance (DAA) supplement of \$23,142,000. ADE will allocate and distribute the supplement on a proportional basis based on the DAA funding that each district in this State receives in FY 2025. ADE will calculate the supplement amount for each district and notify districts when complete. Districts should revise their budget after notification. ADE will include the onetime supplement as a BSL Adjustment on the BSA55, page 2 and it will be included within the RCL on the BSA55, page 3. A district may allocate its supplement to either the M&O Fund or UCO Fund on Page 7, line 1.	Yes

Page	Reference	Instructions	Revision Instructions
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