



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

Adopted _____

Version _____

BY THE GOVERNING BOARD

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

Proposed	_____	June 28, 2022
Adopted	_____	July 13, 2022
Revised	_____	_____
		Date

[Signature]

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by _____ July 14, 2022

Type the Date as MM/DD/YYYY

[Signature]

Superintendent Signature

Karl Uterhardt

Superintendent Name (Typed Name)

[Signature]

Business Manager Signature

Candy Acuna

Business Manager Name (Typed Name)

District Contact Employee: _____ Karl Uterhardt

Telephone: _____ (520) 384-2540 Email: _____ kuterhardt@cochiseschool.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022 \$ _____

2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)

Local	1000	\$ _____
Intermediate	2000	\$ _____
State	3000	\$ _____
Federal	4000	\$ _____
TOTAL		\$ _____ 0

Please ensure District Contacts Tab is complete

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

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	5.3878	5.2670
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)	\$ 1,862,588	\$ 1,908,375
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 167,500	\$ 186,106
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 273,880
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 2,368,361

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ 58,447
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ 58,447
3. Increase in average teacher salary from the prior year	\$ 0
4. Percentage increase	0%

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Executive Assistant to Superintendent						
Chief Financial Officer						
Business Manager 1		Candy	Acuna	cacuna@cochiseschool.org		2542
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
SPED Data Reporting Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
AzEDS/ADM Data Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Transportation Data Reporting Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Curriculum Coordinator		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Information Technology (IT) Director		Karl	Uterhardt	kuterhardt@cochiseschool.org	520-384-2540	2541
Bookstore Manager						
Governing Board Member		Carolyn	Ricketts	virginiacarlee@yahoo.com	520-384-2540	
Governing Board Member		Frank	Flanders	ffcontracting@yahoo.com	520-384-2540	
Governing Board Member		Gary	Regnier	gdrhome@gmail.com	520-384-2540	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.cochiseschool.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023	
100 Regular Education											
1000 Instruction	1.	13.00		683,829	269,530	61,000	8,000	600	1,034,662	1,022,959	-1.1%
2000 Support Services											
2100 Students	2.	0.50					400		35,524	400	-98.9%
2200 Instructional Staff	3.	0.40		13,920	2,859	7,000	3,600		73,927	27,379	-63.0%
2300 General Administration	4.	0.20			325	22,000			45,917	22,325	-51.4%
2400 School Administration	5.	0.50				3,500	1,500	1,100	101,178	6,100	-94.0%
2500 Central Services	6.	0.40				192,750		5,000	60,848	197,750	225.0%
2600 Operation & Maintenance of Plant	7.	2.00		80,086	54,999	77,600	69,000	100	268,355	281,785	5.0%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	1.00		26,460	22,922	1,500			50,034	50,882	1.7%
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.	18.00	0.00	804,295	350,635	365,350	82,500	6,800	1,670,445	1,609,580	-3.6%
200 and 300 Special Education											
1000 Instruction	15.	1.00		37,395	5,672	1,300	1,500	250	44,673	46,117	3.2%
2000 Support Services											
2100 Students	16.	0.00							0	0	0.0%
2200 Instructional Staff	17.	0.00				83,857		300	71,500	84,157	17.7%
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	0.00	37,395	5,672	85,157	1,500	550	116,173	130,274	12.1%
400 Pupil Transportation	25.	1.00		32,236	10,498	30,000	49,000	1,000	102,027	122,734	20.3%
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.	20.00	0.00	873,926	366,805	480,507	133,000	8,350	1,888,645	1,862,588	-1.4%

The district has budgeted less in the M&O Fund than the General Budget Limit as calculated on page 7 of 8 by \$45,787.

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	116,173	130,274	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)	116,173	130,274	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	22000
All Funds - Federal	6330	

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) \$ 50,882
 (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))

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 0
 Staff-Pupil 1 to 17

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	9.00	9.00
Number of FTE - Certified Purchased Services Personnel		1.00

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	92,000	19,090		650			111,740	111,740	0.0%
2100 Support Services - Students							0	0	0.0%
2200 Support Services - Instructional Staff			8,367				8,367	8,367	0.0%
2300 Support Services - General Administration							0	0	0.0%
2500 Central Services							0	0	0.0%
3300 Community Services Operations							0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0.0%
5000 Debt Service							0	0	0.0%
Total Expenditures (lines 1-8)	92,000	19,090	8,367	650	0	0	120,107	120,107	0.0%

The district has budgeted an amount in Fund 010 which is less than the Classroom Site Fund Budget Limit as calculated below by \$23,543.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	120,150
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	56,504
Unexpended Budget Balance (line 10 minus 11)	12.	63,646
Interest Earned in the Classroom Site Fund in FY 2022	13.	0
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	80,004
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.	143,650

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

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

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		24,000	9,000				23,600	33,000	39.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		3,200	18,350				11,550	21,550	86.6%
2300, 2400, 2500, 2900 Administration	4.			22,000				15,000	22,000	46.7%
2600 Operation & Maintenance of Plant	5.			35,000				12,500	35,000	180.0%
2700 Student Transportation	6.			15,000				2,700	15,000	455.6%
3000 Operation of Noninstructional Services (5)	7.							0	0	0.0%
4000 Facilities Acquisition and Construction	8.						30,000	92,000	30,000	-67.4%
5000 Debt Service	9.				9,200	1,750		10,150	10,950	7.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	27,200	99,350	9,200	1,750	30,000	167,500	167,500	0.0%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$18,606.

(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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 3,200
6642 Textbooks	6,000
6643 Instructional Aids	18,000
673X Furniture and Equipment	27,350
673X Vehicles	15,000
673X Tech Hardware & Software	

(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)]

(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.	167,500	167,500	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.	92,000	30,000	0		0		0		4.
6710 Land and Improvements	5.	7,000	10,000	0		0		0		5.
6720 Buildings and Improvements	6.	3,000	15,000	0		0		0		6.
673X Furniture and Equipment	7.	12,800	27,350	0		0		0		7.
673X Vehicles	8.	2,700	15,000	0		0		0		8.
673X Technology Hardware & Software	9.	0	0	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	9,000	9,200	0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	1,150	1,750	0		0		0		11.
Total (lines 2-11)	12.	127,650	108,300	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.	140,300	108,300	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	140,300	108,300	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		0		1.
	0.00		0		2.
	0.00		0		3.
	0.00		0		4.
	0.00		0		5.
	0.00		0		6.
	0.00		0		7.
	0.00		19,548	19,548	8.
	0.00		0		9.
	0.00		0		10.
	0.00		0		11.
	0.00		0		12.
	0.00		0		13.
	0.00		0		14.
	0.00		0		15.
	0.00		0		16.
	0.00		254,332	254,332	17.
	0.00	0.00	273,880	273,880	18.
	0.00		0		19.
	0.00		0		20.
	0.00		0		21.
	0.00		0		22.
	0.00		0		23.
	0.00		0		24.
	0.00		0		25.
	0.00		0		26.
	0.00		0		27.
	0.00		0		28.
	0.00		757	757	29.
	0.00	0.00	757	757	30.
	0.00	0.00	274,637	274,637	31.

	Prior FY	Budget FY	
	4,646	4,700	1.
	0		2.
	0		3.
	0		4.
	4,646	4,700	5.

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. 953 SMALL SCHOOL PARTICIPATION

	Prior FY	Budget FY	
	0		1.
	0	0	2.
	0	0	3.
	0		4.
	40,000	40,000	5.
	0		6.
	0		7.
	0		8.
	9,956	9,956	9.
	4,521	4,521	10.
	0		11.
	0		12.
	0		13.
	0		14.
	0		15.
	0		16.
	0		17.
	0		18.
	0		19.
	0		20.
	0		21.
	0		22.
	0		23.
	0		24.
	0		25.
	0		26.
	0		27.
	0		28.
	0		29.
	20,465	20,465	30.
	0		31.
	0		32.
	0		33.
	0		34.

	Prior FY	Budget FY	
	0		1.
	0		2.
	0		3.
	35,424	35,424	4.

(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)	\$ 845,579	\$ 660,000
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 0	\$ 185,579
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	\$ 0
(c) Total DAA (line 2.a plus 2.b)	\$ 0	\$ 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		
(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)	1,020,000	
*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 Carry-forward, 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.N)	0	
(c) Budget Balance Carry-forward (from Calculations page, Calculation of M&O Fund Budget Balance Carry-forward, line 13) (A.R.S. §15-943.01)	228,375	
(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)		
*8. FY 2022 Performance Pay Unexpended Budget Carry-forward (from Calculation page, Calculation of M&O Fund Budget Balance Carry-forward, line 10.f) (A.R.S. §15-920)	0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
*9. Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947) 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) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>		
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>		
(d) <u>Noncompliance Adjustment</u>		
(e) <u>ADN/T Transportation Audit Adjustment</u>		
(f) <u>Other:</u>		
*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)	\$ 1,908,375	
(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10)		\$ 185,579
(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.

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)	\$ 239,095
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ 0
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$ 239,095
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$ 167,500
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ 167,500
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 167,025
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ 475
8. Interest Earned in Fund 610 in FY 2022	\$ 52
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ 0
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)	\$ 185,579
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ 186,106

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

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)	\$ 1,205,000	
2.	Deduction for discontinued programs		
3.	Adjusted FY 2023 TNT Base Limit	\$ 1,205,000	Primary Property Tax Rate
			Related to Budgeted
			Expenditures
4.	Desegregation (no longer a primary levy, must be zero)	\$ 0	0.0000
5.	Dropout Prevention (from page 1, line 27)	0	0.0000
6.	Joint Career and Technical Education and Vocational Education Center	0	0.0000
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 1,020,000	0.0288

FY 2023 Budgeted Expenditures

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)	0	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0	
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)	\$ 1,020,000	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ 0	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 1,020,000	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ 0	0.0000
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ 0	0.0000

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ 0
B.1.	Current Assessed Value	\$ 35,364,760
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ 340.7347 (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ 1,205,000
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ 340.7347 (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.