



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

Revised #1
Version

BY THE GOVERNING BOARD

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

Proposed	June 14, 2022
Adopted	July 12, 2022
Revised	May 9, 2023
	Date

	Mrs Kathy Reyes
	Mrs. Amy Soucinek
	Mrs. Rachel Barnett
	Mr. Markus Ceniceros
	Mrs. Sara Contreras
SIGNED	SIGNED

The FY 2023 budget file for the version described above will be uploaded via
the Common Logon on ADE’s website by May 10, 2023 .
Type the Date as MM/DD/YYYY

Superintendent Signature	Business Manager Signature
Dr Roger Freeman	Ryan French
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)
District Contact Employee:	Ryan French

Telephone: 623-478-5616 Email: french.ryan@littletonaz.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$ 75,083,327
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ 4,825,000
Intermediate	2000	\$ 3,250,000
State	3000	\$ 41,250,000
Federal	4000	\$ 21,800,000
TOTAL		\$ 71,125,000

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:	2.1807	1.8857
Secondary Tax Rates:		
M&O Override	1.5158	1.5179
Special Program Override		
Capital Override	0.7302	0.6745
Class A Bonds		
Class B Bonds	1.0392	1.0858
CTED		
Desegregation		
Total Secondary Tax Rate	3.2852	3.2782

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)	\$ 46,236,646	\$ 46,236,646
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 8,249,991	\$ 8,249,991
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 20,107,551
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 74,594,188

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

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ 50,435
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ 47,468
3. Increase in average teacher salary from the prior year	\$ 2,967
4. Percentage increase	6%

Comments on average salary calculation (Optional): Littleton ESD has chosen to use the definition of Teacher as applied with Classroom Site Fund (CSF). Teachers defined as qualifying for CSF monies were used in the calculation above. Monies not included in the numbers above include CSF paid to Teachers in their Bi-Weekly checks as well as performance funds that are paid to Teachers through special pays. In FY22/23 Teachers will be paid a total of \$5420 over and above their base pay in their Bi-Weekly paychecks, as well as the opportunity to earn \$3800 in performance pay.

DISTRICT CONTACT INFORMATION

Superintendent	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Executive Assistant to Superintendent	Dr.	Roger	Freeman	freeman.roger@littletonaz.org	623-478-5611	
Chief Financial Officer	Ms.	Ada	Cillis	cillis.ada@littletonaz.org	623-478-5611	
Business Manager 1	Mr.	Ryan	French	french.ryan@littletonaz.org	623-478-5616	
Business Manager 2	Mr.	Ryan	French	french.ryan@littletonaz.org	623-478-5616	
Business Consultant	Mrs.	Rochelle	Corry	corry.rochelle@littletonaz.org	623-478-5691	
School District Employee Report (SDER) Coordinator	Dr.	Lisa	Haid	haid.lisa@littletonaz.org	623-478-5637	
SPED Data Reporting Coordinator	Ms.	Tina	Kauffmann	kauffmann.tina@littletonaz.org	623-478-5602	
AzEDS/ADM Data Coordinator	Mrs.	Sue	Garrison	garrison.sue@littletonaz.org	623-478-5881	
Transportation Data Reporting Coordinator	Ms.	Thelma	Whitbeck	whitbeck.thelma@littletonaz.org	623-478-5643	
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator	Mrs.	Robyann	Musil	musil.robbyann@littletonaz.org	623-478-5601	
Curriculum Coordinator	Mrs.	Robyann	Musil	musil.robbyann@littletonaz.org	623-478-5601	
Information Technology (IT) Director	Mr.	Jim	Verrill	verrill.jim@littletonaz.org	623-478-5870	
Bookstore Manager						
Governing Board Member	Ms.	Kathy	Reyes	reyes.kathy@littletonaz.org	623-478-5611	
Governing Board Member	Ms.	Amy	Soucinek	soucinek.amy@littletonaz.org	623-478-5611	
Governing Board Member	Ms.	Rachel	Barnett	barnett.rachel@littletonaz.org	623-478-5611	
Governing Board Member	Mr.	Markus	Ceniceros	ceniceros.markus@littletonaz.org	623-478-5611	
Governing Board Member	Ms.	Sara	Contreras	contreras.sara@littletonaz.org	623-478-5611	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.littletonaz.org

DISTRICT NAME			Littleton Elementary School District #65		COUNTY		Maricopa		CTD NUMBER		070465000		VERSION		Revised #1	
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.	241.53	269.15	13,040,716	8,538,096	441,509	370,000	10,000	17,615,380	22,400,321	27.2%	1.				
2000 Support Services																
2100 Students	2.	23.17	21.17	1,245,490	376,898	71,666	18,690	0	1,546,123	1,712,744	10.8%	2.				
2200 Instructional Staff	3.	23.70	22.45	1,300,763	424,180	100,000	17,022	11,916	1,882,327	1,853,881	-1.5%	3.				
2300 General Administration	4.	3.00	3.00	526,879	162,469	145,038	14,018	33,226	824,286	881,630	7.0%	4.				
2400 School Administration	5.	19.40	19.40	1,702,095	497,213	5,200	14,000	6,894	2,050,870	2,225,402	8.5%	5.				
2500 Central Services	6.	20.75	20.75	1,264,916	402,961	407,062	202,467	38,871	2,096,305	2,316,277	10.5%	6.				
2600 Operation & Maintenance of Plant	7.	22.25	22.25	1,303,539	453,159	816,000	970,000	8,765	3,445,954	3,551,463	3.1%	7.				
2900 Other	8.	0.00	0.00						0	0	0.0%	8.				
3000 Operation of Noninstructional Services	9.	2.95	2.58	92,120	39,377	2,100	11,501		130,799	145,098	10.9%	9.				
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	36,658	8,065				41,500	44,723	7.8%	10.				
620 School-Sponsored Athletics	11.	0.00	0.50	132,325	38,612	18,000	15,000		148,577	203,937	37.3%	11.				
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.				
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.				
Regular Education Subsection Subtotal (lines 1-13)		14.	356.75	381.25	20,645,501	10,941,030	2,006,575	1,632,698	109,672	29,782,121	35,335,476	18.6%	14.			
200 and 300 Special Education																
1000 Instruction	15.	99.00	92.63	2,922,747	891,219	618,407	100,174		4,523,165	4,532,547	0.2%	15.				
2000 Support Services																
2100 Students	16.	19.40	19.40	1,400,243	366,945	1,374,461	1,576	1,050	2,683,720	3,144,275	17.2%	16.				
2200 Instructional Staff	17.	1.00	1.00	99,267	28,019				117,737	127,286	8.1%	17.				
2300 General Administration	18.	0.00							0	0	0.0%	18.				
2400 School Administration	19.	0.00							0	0	0.0%	19.				
2500 Central Services	20.	0.00				20,000			0	20,000	--	20.				
2600 Operation & Maintenance of Plant	21.	0.00					219,155		313,756	219,155	-30.2%	21.				
2900 Other	22.	0.00							0	0	0.0%	22.				
3000 Operation of Noninstructional Services	23.	5.69	4.97	112,329	59,877				143,238	172,206	20.2%	23.				
Subtotal (lines 15-23)		24.	125.09	118.00	4,534,586	1,346,060	2,012,868	320,905	1,050	7,781,616	8,215,469	5.6%	24.			
400 Pupil Transportation		25.	33.50	33.50	1,229,516	417,524	213,052	450,000	1,638	1,864,294	2,311,730	24.0%	25.			
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%	26.				
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%	27.				
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	28.				
550 K-3 Reading Program	29.	4.55	4.55	283,485	90,486				340,268	373,971	9.9%	29.				
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	519.89	537.30	26,693,088	12,795,100	4,232,495	2,403,603	112,360	39,768,299	46,236,646	16.3%	30.			

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	7,451,616	7,885,469	1.
2. Gifted Education	330,000	330,000	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)	7,781,616	8,215,469	9.
10. IEP required pupil transportation costs coded within Program 400	40,000	40,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15

Staff-Pupil 1 to 10

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)	Prior FY	Budget FY
Number of FTE - Certified Employees	369.00	361.40
Number of FTE - Certified Purchased Services Personnel		13.25

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	43100
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) \$ 195,000

(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2022	Budget FY 2023	
1000 Instruction	1.	5,387,624	1,364,059					5,638,259	6,751,683	19.7%
2100 Support Services - Students	2.	156,447	38,818					154,274	195,265	26.6%
2200 Support Services - Instructional Staff	3.	274,076	66,461					416,447	340,537	-18.2%
2300 Support Services - General Administration	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.							0	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	5,818,147	1,469,338	0	0	0	0	6,208,980	7,287,485	17.4%

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

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	6,208,980.00
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,311,347.00
Unexpended Budget Balance (line 10 minus 11)	12.	2,897,633.00
Interest Earned in the Classroom Site Fund in FY 2022	13.	13,733.00
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	4,376,119.26
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.	7,287,485.26

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals	Library Books, Textbooks, & Instructional Aids (2)	Property (2)	Redemption of Principal (3)	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY	Budget FY	
								2022	2023	
Unrestricted Capital Outlay Override (1)	1.		2,881,040	2,167,174				3,954,301	5,048,214	27.7%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		2,141,359	1,318,027				3,381,000	3,459,386	2.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		30,000	599,280				629,280	629,280	0.0%
2300, 2400, 2500, 2900 Administration	4.			670,000			600,000	1,100,000	1,270,000	15.5%
2600 Operation & Maintenance of Plant	5.			350,000			30,000	450,000	380,000	-15.6%
2700 Student Transportation	6.			800,000				500,000	800,000	60.0%
3000 Operation of Noninstructional Services (5)	7.			15,000				15,000	15,000	0.0%
4000 Facilities Acquisition and Construction	8.			10,000			1,272,825	787,153	1,282,825	63.0%
5000 Debt Service	9.				325,000	88,500		413,500	413,500	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,171,359	3,762,307	325,000	88,500	1,902,825	7,275,933	8,249,991	13.4%

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)]

\$15,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$50,000
6642 Textbooks	1,000,000
6643 Instructional Aids	1,164,696
673X Furniture and Equipment	1,152,307
673X Vehicles	800,000
673X Tech Hardware & Software	1,800,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines2-9 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.	7,275,933	8,249,991	0	25,000,000	0	0	1,966,888	3,188,338	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0		2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0		3.
6450 Construction Services	4.	750,000	1,272,825	4,000,000	23,489,933	0	0	750,000	2,000,000	4.
6710 Land and Improvements	5.	0	10,000	0	0	0	0	0		5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0		6.
673X Furniture and Equipment	7.	500,000	1,152,307	0	1,510,067	0	0	0		7.
673X Vehicles	8.	350,000	800,000	0	0	0	0	0		8.
673X Technology Hardware & Software	9.	1,650,000	1,800,000	0	0	0	0	0		9.
6831, 6832, 6833 Redemption of Principal	10.	325,000	325,000	0	0	0	0	0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	88,500	88,500	0	0	0	0	0		11.
Total (lines 2-11)	12.	3,663,500	5,448,632	4,000,000	25,000,000	0	0	750,000	2,000,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	750,000	1,000,000	0	1,766,788			750,000	800,000	13.
New Construction	14.	1,000,000	3,000,000	4,000,000	23,233,212	0	0	0	1,200,000	14.
Other	15.	1,913,500	1,448,632	0	0	0	0	0		15.
Total (lines 13-15, must equal line 12)	16.	3,663,500	5,448,632	4,000,000	25,000,000	0	0	750,000	2,000,000	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 \$ 800,000

Districts that are levying any amount for adjacent ways must fill in the Truth in Taxation Worksheet and follow the requirements of A.R.S. §15-905.01. The amount reported in footnote 2 above pulls to the Truth in Taxation Worksheet, Line

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
9.83	9.83	3,242,823	2,205,990
1.25	1.00	738,091	505,536
0.00	0.00	21,478	128,456
0.00	0.00	0	0
1.00	1.00	179,087	268,288
0.00	0.00	0	0
0.00	0.00	0	0
4.00	4.00	3,279,953	2,801,273
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
1.00	1.00	499,169	1,816,750
0.00	0.00	142,658	203,571
0.00	0.00	0	0
42.25	33.50	14,623,066	12,177,687
59.33	50.33	22,726,325	20,107,551
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
0.00	0.00	0	0
1.50	1.50	424,978	673,395
1.50	1.50	424,978	673,395
60.83	51.83	23,151,303	20,780,946

Prior FY	Budget FY
0	0
0	0
181,000	181,000
115,000	115,000
296,000	296,000

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other _____

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	956 Westside Impact Fiscal Agent

Prior FY	Budget FY
19,300	19,300
230,701	141,154
0	0
200,000	363,000
4,830,000	5,670,000
343,000	250,000
235,000	225,000
281,000	351,000
126,000	145,600
208,000	209,000
0	0
1,000	1,000
0	0
40,000	67,600
20,000	20,000
60,000	63,600
692,795	1,406,250
80,000	86,000
0	0
16,000	16,550
0	0
0	1,000
0	140,000
0	0
0	0
2,300,000	2,300,100
0	0
199,124	199,125
0	0
160,000	160,000
3,325,000	6,342,600
0	0
68,000	75,300
0	0

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

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

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>37,067,389</u>	\$ <u>37,067,389</u>	\$ <u>0</u>
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>2,777,349</u>		
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>		
(c) Total DAA (line 2.a plus 2.b)	\$ <u>2,777,349</u>	<u>1,439,490</u>	<u>1,337,859</u>
*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		<u>5,289,935</u>	
(b) Unrestricted Capital Outlay			<u>2,350,629</u>
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>2,374,307</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O		<u>(199,124)</u>	
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment		<u>(83,150)</u>	
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>347,799</u>	
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u><u>46,236,646</u></u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			\$ <u><u>3,688,488</u></u>

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

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

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	2.00	2.00	115,634	25,520					230,701	141,154	-38.8%
2000 Support Services												
2100 Students	2.	0.00	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00	0.00							0	0	0.0%
2300 General Administration	4.	0.00	0.00							0	0	0.0%
2400 School Administration	5.	0.00	0.00							0	0	0.0%
2500 Central Services	6.	0.00	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00	0.00							0	0	0.0%
2900 Other	9.	0.00	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)		10.	2.00	2.00	115,634	25,520	0	0		230,701	141,154	-38.8%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00	0.00							0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00	0.00							0	0	0.0%
2300 General Administration	14.	0.00	0.00							0	0	0.0%
2400 School Administration	15.	0.00	0.00							0	0	0.0%
2500 Central Services	16.	0.00	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00	0.00							0	0	0.0%
2900 Other	19.	0.00	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%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 070465000

VERSION Revised #1

I certify that the Budget of Littleton Elementary School District, Maricopa County for fiscal year 2023 was officially revised by the Governing Board on, May 9, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Ryan French at the District Office, telephone 623-478-5616 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	50,435
Attending	5,278.1800	5,323.3000	5,486.6821	2. Average salary of all teachers employed in FY 2022 (prior year)	47,468
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	2,967
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.1807	1.8857	4. Percentage increase	6%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		3.2852	3.2782	Comments on average salary calculation (Optional): Littleton ESD has chosen to use the definition of Teacher as applied with Classroom Site Fund (CSF). Teachers defined as qualifying for CSF monies were used in the calculation above. Monies not included in the numbers above include CSF paid to Teachers in their Bi-Weekly checks as well as performance funds that are paid to Teachers through special pays. In FY22/23 Teachers will be paid a total of \$5420 over and above their base pay in their Bi-Weekly paychecks, as well as the opportunity to earn \$3800 in performance pay.	
3. Budgeted Expenditures and Budget Limits:		Budgeted	Budget Limit		
		Expenditures	Budget Limit		
Maintenance & Operation Fund		46,236,646	46,236,646		
Classroom Site Fund		7,287,485	7,287,485		
Unrestricted Capital Outlay Fund		8,249,991	8,249,991		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	17,025,143	21,578,812	590,237	821,509	17,615,380	22,400,321	27.2%
2000 Support Services							
2100 Students	1,375,767	1,622,388	170,356	90,356	1,546,123	1,712,744	10.8%
2200 Instructional Staff	1,532,866	1,724,943	349,461	128,938	1,882,327	1,853,881	-1.5%
2300, 2400, 2500 Administration	4,161,185	4,556,533	810,276	866,776	4,971,461	5,423,309	9.1%
2600 Oper./Maint. of Plant	1,398,090	1,756,698	2,047,864	1,794,765	3,445,954	3,551,463	3.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	121,198	131,497	9,601	13,601	130,799	145,098	10.9%
610 School-Sponsored Cocurric. Activities	41,500	44,723	0	0	41,500	44,723	7.8%
620 School-Sponsored Athletics	121,427	170,937	27,150	33,000	148,577	203,937	37.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	25,777,176	31,586,531	4,004,945	3,748,945	29,782,121	35,335,476	18.6%
200 and 300 Special Education							
1000 Instruction	3,997,584	3,813,966	525,581	718,581	4,523,165	4,532,547	0.2%
2000 Support Services							
2100 Students	1,606,633	1,767,188	1,077,087	1,377,087	2,683,720	3,144,275	17.2%
2200 Instructional Staff	117,737	127,286	0	0	117,737	127,286	8.1%
2300, 2400, 2500 Administration	0	0	0	20,000	0	20,000	--
2600 Oper./Maint. of Plant	0	0	313,756	219,155	313,756	219,155	-30.2%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	143,238	172,206	0	0	143,238	172,206	20.2%
Special Education Subsection Subtotal	5,865,192	5,880,646	1,916,424	2,334,823	7,781,616	8,215,469	5.6%
400 Pupil Transportation	1,427,322	1,647,040	436,972	664,690	1,864,294	2,311,730	24.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	340,268	373,971	0	0	340,268	373,971	9.9%
TOTAL EXPENDITURES	33,409,958	39,488,188	6,358,341	6,748,458	39,768,299	46,236,646	16.3%

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

CTD NUMBER 070465000

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	39,768,299	46,236,646	6,468,347	16.3%
Instructional Improvement	296,000	296,000	0	0.0%
English Language Learner	230,701	141,154	(89,547)	-38.8%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,208,980	7,287,485	1,078,505	17.4%
Federal Projects	22,726,325	20,107,551	(2,618,774)	-11.5%
State Projects	424,978	673,395	248,417	58.5%
Unrestricted Capital Outlay	7,275,933	8,249,991	974,058	13.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,966,888	3,188,338	1,221,450	62.1%
Debt Service	3,325,000	6,342,600	3,017,600	90.8%
School Plant Fund	200,000	363,000	163,000	81.5%
Auxiliary Operations	281,000	351,000	70,000	24.9%
Bond Building	0	25,000,000	25,000,000	--
Food Service	4,830,000	5,670,000	840,000	17.4%
Other	4,852,320	5,825,425	973,105	20.1%

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	7,451,616	7,885,469
Gifted Education	330,000	330,000
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	7,781,616	8,215,469

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		20	20	1 to 274.3
Teachers		287	287	1 to 19.1
Other		9	9	1 to 609.6
Subtotal	0	316	316	1 to 17.4
Classified --				
Managers, Supervisors, Directors		11	11	1 to 498.8
Teachers Aides		20	20	1 to 274.3
Other		141	141	1 to 38.9
Subtotal	0	172	172	1 to 31.9
TOTAL	0	488	488	1 to 11.2
Special Education --				
Teacher	4	49	53	1 to 15.1
Staff	8	72	80	1 to 10.0

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

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2023 TNT Base Limit	\$	<u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2023 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u>0.0000</u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u>0.0000</u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u>0.0000</u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u>0.0000</u>

Adjustments for FY 2022 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2022 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2022 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>800,000</u>	<u>0.0026</u>
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u>0.0000</u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>800,000</u>	
B.1.	Current Assessed Value	\$	<u>310,115,890</u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u>0.0000</u>	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>800,000</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u>25.7968</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.

DATA ENTRY SHEET

FY 2023 LEGISLATIVE AMOUNTS

Base Level Amount (A.R.S. §15-901, as amended by Laws 2022, HB 2866, §5)

\$

4,775.27

State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2022, HB 2866, §9)

\$

2.83

0.5 mile or less **OR** more than 1.0 mile

\$

2.32

More than 0.5 mile through 1.0 mile

\$

1.7133

Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)

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 2021 100th-Day ADM				5,277.9300
2.	FY 2022 100th-Day ADM	37.6000	5,491.3326		5,528.9326
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3.	FY 2023 Estimated Non-AOI Student Count	44.3550	5,361.7387		5,406.0937
4.	FY 2023 Estimated AOI Full-Time Student Count		80.5884		80.5884
5.	FY 2023 Estimated AOI Part-Time Student Count				0.0000
6.	Total FY 2023 Estimated Student Count	44.3550	5,442.3271	0.0000	5,486.6821

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	2,025.6761	14.1858
8.	K-3	2,025.6761	14.1858
9.	ELL	828.1053	4.7630
10.	HI	7.0900	1.0000
11.	MD-R, A-R, and SID-R	40.3700	2.0000
12.	MD-SC, A-SC, and SID-SC	43.0300	
13.	MD-SSI	1.0000	
14.	OI-R	0.0000	
15.	OI-SC	5.9450	
16.	P-SD	19.6800	
17.	DD*, ED, MIID, SLD, SLI*, and OHI	534.0525	8.2137
18.	ED-P	2.8532	
19.	MOID	8.2050	
20.	VI	0.9400	
21.	G	107.8560	3.7060
22.	Total Add-on Count (lines 7 through 21)	9,727.1522	65.3703
23.	FRPL	4,076.6730	17.3160

*School aged students only

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

- K-8 9-12
1. ☐ ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
2. ☐ Check box if the district has been approved to provide 200 days of instruction by ADE. (A.R.S. §15-902.04)

3.	Adjusted FY 2023 Base Level Amount	\$4,775.27
4.	Actual Teacher Experience Index (TEI) from FY 2022 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
5.	FY 2021 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$41,610.00
6.	FY 2021 actual federal audit expenditures from all funds	
7.	FY 2021 actual total audit expenditures from all funds (line 6 plus line 7)	\$41,610.00

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

1.	FY 2022 Approved Daily Route Miles	1,262.70
2.	Number of Eligible Students Transported in FY 2022	1,338.00
3.	FY 2022 Annual Expenditure for Bus Tokens	
4.	FY 2022 Annual Expenditure for Bus Passes	
5.	Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	
6.	Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	

OTHER INFORMATION

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

ASSESSED PROPERTY VALUATIONS

4.	2022 Primary Net Assessed Valuation (AV)	\$348,508,078
5.	2022 Primary Net Assessed Valuation (AV2)	
6.	2022 Salt River Project (SRP) Valuation	\$11,842,000
7.	2022 Government Property Lease Excise Tax Assessed Valuation	

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

8.	Adjustments to the General Budget Limit (from FY 2022 BUDG75, leave blank for budget adoption)	\$34,979.00
9.	FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	\$37,428,971.00
10.	FY 2022 M&O Fund Actual Expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	
c.	Tuition Out Debt Service	
d.	Dropout Prevention Programs	
e.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f.	Performance Pay (A.R.S. §15-920)	
11.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

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

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

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

17.

☐

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

18.

Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E)

FY

19.

For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

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

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

20.

Base year - the fiscal year before the other district began to offer instruction

FY

21.

Base year Attending ADM Grades 9-12

22.

Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously

23.

Tuition received in base year

24.

Tuition received in fiscal year after base year

25.

☐

Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450

26.

Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only)

27.

Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only)

TYPE 03 DISTRICT INFORMATION

1.

High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-951.C)

2.

Tuition Out for High School Students (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951):

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

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

a.				
b.				
c.				
d.				
e.				

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

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

3.

☐

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

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

1.

☐

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

2.

Maintenance & Operation (M&O) Fund FY 2022 ending cash balance

3.

10% of the FY 2023 RCL calculated using the district's 2022 ADM

4.

Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B

\$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999				
Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.0000	500.0000	500.0000	500.0000
Student Count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 500.000-599.999				
Student Count Constant	600.0000	600.0000	600.0000	600.0000
Student Count	- 0.0000	- 0.0000	- 0.0000	- 0.0000
Difference	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.0000	= 0.0000	= 0.0000	= 0.0000
Student Count 600.000 or More				
Support Level Weight			1.158	1.268
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

OTHER CALCULATIONS

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

K-3

\$ 584,250.46

K-3 Reading

\$ 389,500.15
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 Law

TABLE TO CALCULATE DAA PER STUDENT COUNT

1. FY 2023 Student Count (2022 ADM): .001 - 99.999

DAA per Student Count

\$ 606.88

\$ 670.02
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999

a. Student Count Constant

500.0000

500.0000

b. Student Count

- 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 \$ 433.78

x \$ 451.99

i. DAA per Student Count

= \$ 0.00

= \$ 0.00
3. FY 2023 Student Count (2022 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 \$ 433.78

x \$ 451.99

i. DAA per Student Count

= \$ 0.00

= \$ 0.00
4. FY 2023 Student Count (2022 ADM): 600.000 or More & Career Technical Education Districts

DAA per Student Count

\$ 502.33

\$ 549.33

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

1. General Budget Limit (GBL) (from FY 2022 latest revised Budget, page 7, line 11)

\$ 39,768,299.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)

\$ 34,979.00
3. Adjusted GBL

\$ 39,803,278.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)

\$ 39,768,299.00
5. Adjustments to the GBL (from line 2)

\$ 34,979.00
6. Adjusted Budgeted Expenditures

\$ 39,803,278.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)

\$ 39,803,278.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)

\$ 37,428,971.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)

\$ 2,374,307.00

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

10. FY 2022 Actual Expenditures:

a. Special Program Override

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

b. Desegregation

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

c. Tuition Out Debt Service

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

d. Dropout Prevention Programs

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

e. Joint Career and Technical Education and Vocational Education Center

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

f. Performance Pay

FY 2022 Budget \$ 0.00

Actual - \$ 0.00

Unexpended Budget = \$ 0.00

g. 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.)

\$ 2,374,307.00

12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2022 M&O Fund ending cash balance)

- \$ 0.00

13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c)

= \$ 2,374,307.00

14. Accommodation District Cash Balance Carryforward

a. M&O Fund cash balance as of June 30, 2022

\$ 0.00

b. Actual Budget Balance Carryforward

- \$ 0.00

c. Remaining M&O Cash Balance

= \$ 0.00

15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent:

a. The amount on line 14.c or

\$ 0.00

b. 10% of the FY 2023 RCL calculated using the district's 2022 ADM

\$ 0.00

c. Up to 5% of the FY 2023 RCL calculated pursuant to A.R.S. §15-482.B

+ \$ 0.00

d. Result (line 15.b plus line 15.c)

= \$ 0.00

e. The lesser of line 15.a or 15.d

\$ 0.00
- Rev. 6/22 Arizona Department of Education and Auditor General
- Page 18 of 45

CALCULATIONS

CALCULATION OF THE AMOUNT AVAILABLE TO BE SPENT IN THE IMPACT AID FUND (A.R.S. §15-905.R)

1. FY 2023 Impact Aid Revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2023 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	\$	0.00
3. TRCL/TSL Difference	\$	0.00
4. Impact Aid revenue transferred in FY 2023 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line	\$	0.00
5. Impact Aid revenue transferred in FY 2023 to the M&O Fund to reduce or eliminate taxes	\$	0.00
6. FY 2022 Ending Cash Balance in the Impact Aid Fund	\$	0.00
7. FY 2023 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16)	\$	0.00

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

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

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

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
a. Phase down base			
b. FY 2023 K-8 student count			0.0000
c. Small school student count limit	-		125.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor	-	\$	0.00
i. Grades K-8 small school adjustment phase down limit		\$	0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
a. Phase down base			
b. FY 2023 9-12 student count			0.0000
c. Small school student count limit	-		100.0000
d. Student count above the small school limit	=		0.0000
e. Adjusted Support Level Weight (See Table II at right for calculation)	x		0.0000
f. Weighted student count above small school limit	=		0.0000
g. Base Level Amount	x		0.00
h. Phase down reduction factor	-	\$	0.00
i. Grades 9-12 small school adjustment phase down limit		\$	0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable Small School Adjustment, subject to an election		\$	0.00
5. 10% of the District's Total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

CALCULATION OF MAXIMUM OVERRIDE FOR A DISTRICT NO LONGER ELIGIBLE FOR A SMALL SCHOOL ADJUSTMENT

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

If in FY 2023, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2023 student count is the 2022 ADM.**

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:			
a. FY 2023 K-8 student count			0.0000
b. Small school student count limit	-		125.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0045
e. Result	=		0.0000
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e)			0.0000
g. K-8 Revenue Control Limit	x		0.00
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)		\$	0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:			
a. FY 2023 9-12 student count			0.0000
b. Small school student count limit	-		100.0000
c. Student count above the small school limit	=		0.0000
d. Phase-down factor	x		0.0065
e. Result	=		0.0000
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)			0.0000
g. 9-12 Revenue Control Limit	x		0.00
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)		\$	0.00
3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).		\$	0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)		\$	0.00
5. 10% of the District's Total RCL		\$	0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)		\$	0.00

CALCULATIONS

CALCULATION OF TUITION OUT FOR HIGH SCHOOL STUDENTS (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951)
For Common School Districts NOT within a High School District (Type 03)

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

2. Increase to DSL and RCL for Tuition

Attending District Name	E	F	Increase to DSL and RCL (A x F)
	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	
a.0	0.00	0.00	0.00
b.0	0.00	0.00	0.00
c.0	0.00	0.00	0.00
d.0	0.00	0.00	0.00
e.0	0.00	0.00	0.00
f. Increase to DSL and RCL for Tuition:			0.00

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

Attending District Name	E	F	Increase to DSL and RCL (A x F)
	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	
a.0	0.00	0.00	0.00
b.0	0.00	0.00	0.00
c.0	0.00	0.00	0.00
d.0	0.00	0.00	0.00
e.0	0.00	0.00	0.00
f. Revised Increase to DSL and RCL for Tuition (to line 6):			0.00

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

0.00
6. Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (line 4.f minus line 2.f)

0.00

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

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

1. Base Year Attending ADM Grades 9-12

2. Factor of 5%

3. ADM loss required to qualify

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
- 0.00

x0.05

=0.000

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

6. Tuition received in fiscal year after base year

7. Tuition loss (If result is less than zero, zero is entered)

8. BSL Adjustment for the first year after the base year

9. BSL Adjustment for the second year after the base year

10. BSL Adjustment for the third year after the base year

11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)
- 0.00

-0.00

=0.00

=0.00

=0.00

=0.00

=0.00
- first year factor

second year factor

third year factor

x0.75

x0.50

x0.25

=0.00

=0.00

=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:

13. A union high school district may increase the BSL:
- a. By \$650,000 for the first year of the loss.

b. By \$600,000 for the second year following the loss.

c. By \$500,000 for the third year following the loss.

d. By \$300,000 for the fourth year following the loss.

e. By \$100,000 for the fifth year following the loss.

a. By \$100,000 if it loses at least 50 students in the first year.

b. By \$200,000 if it loses an additional 50 students in the second year.

c. By \$325,000 if it loses an additional 50 students in the third year.

d. By \$200,000 in the fourth year if it was eligible for the third year loss.

e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.
- \$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$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)

2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)

3. Adjustment for Tuition Loss

4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)

5. Vocational M&O Expenses (from page 1, line 28)

6. Adjacent Ways (from TNT Work Sheet, line 12)

7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$800,000.00

\$0.00
- Rev. 6/22 Arizona Department of Education and Auditor General

Page 20 of 45

Littleton Elementary School District #65
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page:

1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	44.3550	0.0000	0.0000	1.4500	64.3148	0.0000	0.0000
K-8,UE	5,361.7387	80.5884	0.0000	1.1580	6,208.8934	93.3214	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	5,406.0937	80.5884	0.0000				
Total of Unweighted ADM			5,486.6821				
Regular Education Weighted ADM					6,273.2082	93.3214	0.0000
Total of Weighted ADM							6,366.5295

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	828.1053	4.7630	0.0000	0.1150	95.2321	0.5477	0.0000
K-3	2,025.6761	14.1858	0.0000	0.0600	121.5406	0.8511	0.0000
K-3 (Reading)	2,025.6761	14.1858	0.0000	0.0400	81.0270	0.5674	0.0000
HI	7.0900	1.0000	0.0000	4.7710	33.8264	4.7710	0.0000
MD-R, A-R, SID-R	40.3700	2.0000	0.0000	6.0240	243.1889	12.0480	0.0000
MD-SC, A-SC, SID-SC	43.0300	0.0000	0.0000	5.9880	257.6636	0.0000	0.0000
MD-SSI	1.0000	0.0000	0.0000	7.9470	7.9470	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	5.9450	0.0000	0.0000	6.7730	40.2655	0.0000	0.0000
P-SD	19.6800	0.0000	0.0000	3.5950	70.7496	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	534.0525	8.2137	0.0000	0.2920	155.9433	2.3984	0.0000
ED-P	2.8532	0.0000	0.0000	4.8220	13.7581	0.0000	0.0000
MOID	8.2050	0.0000	0.0000	4.4210	36.2743	0.0000	0.0000
VI	0.9400	0.0000	0.0000	4.8060	4.5176	0.0000	0.0000
G	107.8560	3.7060	0.0000	0.0070	0.7550	0.0259	0.0000
Group B - Add On Unweighted ADM	9,727.1522	65.3703	0.0000				
Total Unweighted Group B Add On			9,792.5225				
Group B - Add On Weighted ADM					1,236.0692	21.5214	0.0000
Total Weighted Group B Add On							1,257.5906

FRPL	4,076.6730	17.3160	0.0000	0.0180	73.3801	0.3117	0.0000
------	------------	---------	--------	--------	---------	--------	--------

District Name Littleton Elementary School District #65County MaricopaCTD Number 070465000Version Revised #1

Littleton Elementary School District #65
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **2 of 5****Calculation For Base Support Level**

		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		6,273.2082		93.3214		0.0000
Group B - Add On Weighted ADM	+	1,236.0692	+	21.5214	+	0.0000
Total ADM	=	7,509.2774	=	114.8427	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	7,509.2774	=	109.1006	=	0.0000

Total Weighted ADM

7,618.377977

Base Level Amount (FY23)x **\$4,775.27**

Total Weighted ADM x Base Level Amount

\$36,379,811.80

Calculated Teachers Experience Index (FY22)

1.0000

Applied Teachers Experience Index (FY23)x **1.0000***(1.0000 or Calculated Teachers Experience Index)***Pre-Adjusted Base Support Level****\$36,379,811.80****Base Support Level Adjustments**

Audit Service Expense	+	\$41,610.00
Increase for Tuition Loss Adjustment	+	\$0.00
Increase for Student Revenue Loss Phase-Down	+	\$0.00
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00

Total Base Support Level Adjustments**\$41,610.00****Adjusted Base Support Level****\$36,421,421.80**

District Name Littleton Elementary School District #65County MaricopaCTD Number 070465000Version Revised #1

Littleton Elementary School District #65
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **3 of 5****Calculation Transportation Support Level (TSL)**

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

Approved Daily Route Miles

Eligible Students Transported (FY22)

Daily Route Miles Per Eligible Student (FY22)

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 (FY22)

State Support Level Per Route Mile

Handicapped Extended School Year Support Level

Annual Expenditures For:

Districts (FY22)

Bus Passes

Bus Tokens

FY23 Transportation Support Level (TSL)**Calculation For District Support Level (DSL)**

FY23 Adjusted Base Support Level (BSL)

FY23 Consolidation or Unification Assistance

FY23 Tuition Out For High School Students (Type 03)

FY23 Transportation Support Level (TSL)

FY23 District Support Level (DSL)**Calculation For Revenue Control Limit (RCL)**

FY23 Adjusted Base Support Level (BSL)

FY23 Consolidation or Unification Assistance

FY23 Tuition Out For High School Students

FY23 Transportation Revenue Control Limit (TRCL)

FY23 Revenue Control Limit (RCL)**FY23 Lesser of DSL/RCL****Calculation For Transportation Revenue Control Limit (TRCL)**

FY22 Transportation Revenue Control Limit (TRCL)

Change:

FY23 TSL

\$580,033.87

FY22 TSL

-

\$90,790.92

Difference:

\$

\$489,242.95

Preliminary FY23 TRCL

120% of FY23 TSL

FY23 Transportation Revenue Control Limit (TRCL)

\$1,135,209.75

\$696,040.64

\$645,966.80

\$36,421,421.80

+ \$0.00

+ \$0.00

+ \$580,033.87

\$37,001,455.67

\$36,421,421.80

+ \$0.00

+ \$0.00

+ \$645,966.80

\$37,067,388.60**\$37,001,455.67**

District Name Littleton Elementary School District #65County MaricopaCTD Number 070465000Version Revised #1

Littleton Elementary School District #65
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **4 of 5****District Additional Assistance (DAA) Calculations**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY22 District ADM	37.6000	5,491.3326	0.0000	0.0000	
DAA Per ADM	x <u>\$502.33</u>	x <u>\$502.33</u>	x <u>\$0.00</u>	x <u>\$0.00</u>	
Preliminary DAA	= <u>\$18,887.61</u>	= <u>\$2,758,461.10</u>	= <u>\$0.00</u>	= <u>\$0.00</u>	<u>\$2,777,348.71</u>

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

DAA Growth Factor

FY22 District ADM	5,528.9326				
FY21 District ADM	/ <u>5,277.9300</u>				
FY23 Calculated DAA Growth Factor	= <u>1.0476</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	x <u>1.0000000000</u>	
FY23 Applied DAA Growth Factor					

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

District DAA	\$18,887.61	\$2,758,461.10	\$0.00	\$0.00	\$2,777,348.71
---------------------	--------------------	-----------------------	---------------	---------------	-----------------------

DAA For High School Textbooks

FY22 District High School ADM			0.0000		
Support Level Amount For Textbooks			x <u>\$77.65</u>		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	<u>\$2,777,348.71</u>	<u>\$0.00</u>	\$2,777,348.71
Type 03 Transported 9-12		<u>\$0.00</u>	
	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Total DAA Adjustments	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Adjusted FY23 DAA Base Allocation	<u>\$2,777,348.71</u>	<u>\$0.00</u>	\$2,777,348.71

District Name Littleton Elementary School District #65County MaricopaCTD Number 070465000Version Revised #1

Littleton Elementary School District #65
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Not Isolated

District Page: **5 of 5**Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY23 DSL/RCL Allocation</u>
PSD-8	6,366.5295	100.0000000000%	x \$37,001,455.67	\$37,001,455.67
9-12	0.0000	0.0000000000%	x \$37,001,455.67	\$0.00
Tuition Out for High School Student (Type 03)				\$0.00
Total	6,366.5295			\$37,001,455.67

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$348,508,078.00	\$348,508,078.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$11,842,000.00	\$11,842,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$360,350,078.00	\$360,350,078.00	
	/ 100	/ 100	
	\$3,603,500.78	\$3,603,500.78	
Qualifying Tax Rate	x 1.7133000000	x 1.7133000000	
FY23 Qualifying Levy	\$6,173,877.89	\$6,173,877.89	\$12,347,755.78

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$37,001,455.67	\$0.00	\$37,001,455.67
Adjusted CY DAA Base Allocation	+ \$2,777,348.71	+ \$0.00	+ \$2,777,348.71
FY23 Tuition Out for High School Students (Type 03)		\$0.00	+ \$0.00
FY23 Equalization Base	\$39,778,804.38	\$0.00	\$39,778,804.38
FY23 Applied Qualifying Levy	- \$6,173,877.89	- \$0.00	- \$6,173,877.89
FY23 Equalization Assistance	\$33,604,926.49	\$0.00	\$33,604,926.49