



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

Revised #3

Version

By the Governing Board

We hereby certify that the Budget for the Fiscal Year 2025 was
Proposed June 11, 2024
Adopted June 25, 2024
Revised May 13, 2025
Date

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Signed

Signed

The FY 2025 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by 05/14/2025

Type the Date as MM/DD/YYYY

Please enter upload by date

[Handwritten signature]

Superintendent signature

[Handwritten signature]

Business Manager signature

Denise Bartlett

Superintendent name (typed name)

Lisa Taetle

Business Manager name (typed name)

District contact employee: Lisa Taetle

Telephone: (520) 209-7521 Email: ltaetle@cfsd16.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2024	\$	65,000,000
2. Estimated revenues by source for fiscal year 2025 (excluding property taxes)		
Local	1000	\$ 8,600,000
Intermediate	2000	\$ 5,000
State	3000	\$ 17,500,000
Federal	4000	\$ 2,000,000
TOTAL		\$ 28,105,000

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

	Prior FY 2024	Est. Budget FY 2025
Primary Tax Rate:	3.3576	3.2193
Secondary Tax Rates:		
M&O Override	0.6315	0.6070
Special Program Override	0.0000	0.0000
Capital Override	0.2798	0.2665
Class A Bonds	0.0000	0.0000
Class B Bonds	0.6629	0.6627
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	1.5742	1.5362

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)	\$ 42,774,262	\$ 42,774,262
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 9,786,567	\$ 9,786,567
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 (lines 18 and 20)	\$ 2,020,758	\$ 2,020,758
4. Total aggregate school district budget limit (sum of lines 1 through 3)	\$ 54,581,587	\$ 54,581,587

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

1. Average salary of all teachers employed in FY 2025 (budget year)	\$ 65,284
2. Average salary of all teachers employed in FY 2024 (prior year)	\$ 62,683
3. Increase in average teacher salary from the prior year	\$ 2,601
4. Percentage increase	4%

Comments on average salary calculation (Optional):

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

District contact information

	Prefix	First name	Last name	Email address	Telephone number	Extension
Superintendent	Dr.	Denise	Bartlett	dbartlett@cfsd16.org	520-209-7537	
Executive Assistant to Superintendent	Ms.	Amie	Sams	asams@cfsd16.org	520-209-7537	
Chief Financial Officer	Ms.	Lisa	Taetle	ltaetle@cfsd16.org	520-209-7521	
Business Manager 1	Ms.	Lisa	Taetle	ltaetle@cfsd16.org	520-209-7521	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Sandy	Burnette	sburnette@cfsd16.org	520-209-7534	
SPED Data Reporting Coordinator	Ms.	Erin	Matyjasik	ematyjasik@cfsd16.org	520-209-8082	
AzEDS/ADM Data Coordinator	Ms.	Lynn	Pence	lpence@cfsd16.org	520-209-7516	
Transportation Data Reporting Coordinator	Ms.	Vicki	Heald	vheald@cfsd16.org	520-209-7527	
CTE Coordinator	Ms.	Cari	Burson	cburson@cfsd16.org	520-209-8351	
Poverty Coordinator	Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Assessments Coordinator	Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Curriculum Coordinator	Ms.	Sheryl	Castro	scaastro@cfsd16.org	520-209-7541	
Information Technology (IT) Director	Ms.	Lynn	Pence	lpence@cfsd16.org	520-209-7516	
Bookstore Manager						
Governing Board Member	Ms.	Eileen	Jackson	ejackson@cfsd16.org	520-209-7537	
Governing Board Member	Ms.	Gina	Mehmert	gmehmert@cfsd16.org	520-209-7537	
Governing Board Member	Ms.	Jacquelyn	Davoli	jdavoli@cfsd16.org	520-209-7537	
Governing Board Member	Ms.	Amy	Krauss	akrauss@cfsd16.org	520-209-7537	
Governing Board Member	Mr.	Tom	Logue	tlogue@cfsd16.org	520-209-7537	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

Student Information Systems (SIS) Vendor

SELECT from Dropdown

Edupoint (Synergy)

Accounting Information System

Munis

Bookstore Cash Receipting System

InTouch

District's website home page address

www.cfsd16.org

District name				Catalina Foothills Unified School District No. 16		County		Pima		CTD number		100216000		Version		Revised #3	
Fund 001 (M&O)																	
Maintenance and Operation (M&O) Fund																	
Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease						
		Prior FY	Budget FY						Prior FY 2024	Budget FY 2025							
100 Regular education																	
1000 Instruction	1.	244.00	244.00	15,293,977	3,350,000	750,000	170,000	2,355	18,747,483	19,566,332	4.4%	1.					
2000 Support services																	
2100 Students	2.	22.00	22.00	1,460,000	390,000	34,000	18,000	20,244	1,923,145	1,922,244	0.0%	2.					
2200 Instructional staff	3.	29.25	28.00	1,449,000	422,000	100,000	39,000	2,300	1,951,915	2,012,300	3.1%	3.					
2300 General administration	4.	4.00	5.00	673,000	146,000	180,000	2,500	15,150	890,144	1,016,650	14.2%	4.					
2400 School administration	5.	36.80	36.00	2,070,000	520,000	9,800	9,000	2,704	2,560,600	2,611,504	2.0%	5.					
2500 Central services	6.	17.75	17.75	1,344,000	368,000	390,000	45,000	48,000	2,166,000	2,195,000	1.3%	6.					
2600 Operation & maintenance of plant	7.	29.60	29.00	1,025,000	348,000	3,350,000	1,280,000	600	5,787,500	6,003,600	3.7%	7.					
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.					
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	0	600	29,548	62,653	30,148	-51.9%	9.					
610 School-sponsored cocurricular activities	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%	10.					
620 School-sponsored athletics	11.	0.00	0.00	110,000	18,000	34,000	22,000	14,000	195,420	198,000	1.3%	11.					
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.					
700, 800, 900 Other programs	13.	0.00	0.00	0	0	0	0	0	0	0	0.0%	13.					
Regular education subsection subtotal (lines 1-13)		14.	383.40	381.75	23,424,977	5,562,000	4,847,800	1,586,100	134,901	34,284,860	35,555,778	3.7%	14.				
200 and 300 Special education																	
1000 Instruction	15.	54.00	52.00	2,661,000	711,000	460,000	5,900	1,000	3,604,500	3,838,900	6.5%	15.					
2000 Support services																	
2100 Students	16.	8.00	7.80	499,000	148,000	62,000	0	0	684,000	709,000	3.7%	16.					
2200 Instructional staff	17.	2.50	2.00	164,500	47,000	23,000	2,000	400	215,300	236,900	10.0%	17.					
2300 General administration	18.	0.00	0.00	0	0	4,828	0	50,000	0	54,828		18.					
2400 School administration	19.	0.00	0.00	0	0	0	0	0	0	0	0.0%	19.					
2500 Central services	20.	0.00	0.00	200	41	900	0	0	923	1,141	23.6%	20.					
2600 Operation & maintenance of plant	21.	0.00	0.00	0	0	0	1,650	0	2,973	1,650	-44.5%	21.					
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.					
3000 Operation of noninstructional services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.					
Subtotal (lines 15-23)		24.	64.50	61.80	3,324,700	906,041	550,728	9,550	51,400	4,507,696	4,842,419	7.4%	24.				
400 Pupil transportation	25.	2.40	2.40	151,350	43,000	1,654,000	315,000	0	2,158,495	2,163,350	0.2%	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	0.00	0	0	0	0	0	0	0	0.0%	27.					
540 Joint career and technical education and vocational Education center		28.	0.00	0.00	0	0	0	0	0	0	0.0%	28.					
550 K-3 Reading program	29.	1.50	3.10	132,255	40,997	38,963	500	0	185,397	212,715	14.7%	29.					
Total expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	451.80	449.05	27,033,282	6,552,038	7,091,491	1,911,150	186,301	41,136,448	42,774,262	4.0%	30.				

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total all disability classifications	3,814,696	4,132,419	1.
2. Gifted education	140,000	140,000	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	258,000	265,000	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technical education (non-CTED)	0	0	6.
7. Career education (non-CTED)	0	0	7.
8. Career technical education (CTED)	295,000	305,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	4,507,696	4,842,419	9.
10. IEP required pupil transportation costs coded within Program 400	78,000	85,000	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20
Staff-Pupil 1 to 7

Expenditures budgeted for audit services

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

FY 2025 performance pay (A.R.S. Section 15-920)

Amount budgeted in M&O Fund for a performance pay component \$ -

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

Expenditures budgeted in the M&O Fund for food service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 29,769
(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)]

District name Catalina Foothills Unified School District No. 16

County Pima

CTD number 100216000

Version Revised #3

Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2024	Budget FY 2025	
1000 Instruction	1.	5,871,556	1,208,601	0	0	0	0	6,544,127	7,080,157	8.2%
2100 Support services - students	2.	371,984	76,569	0	0	0	0	444,956	448,553	0.8%
2200 Support services - instructional staff	3.	0	0	0	0	0	0	0	0	0.0%
2300 Support services - general administration	4.			0				0	0	0.0%
2500 Central services	5.						0	0	0	0.0%
3300 Community services Ooerations	6.	0	0	0				0	0	0.0%
4000 Facilities acquisition and construction	7.					0		0	0	
5000 Debt service	8.						0	0	0	
Total Expenditures (lines 1-8)	9.	6,243,540	1,285,170	0	0	0	0	6,989,083	7,528,710	7.7%

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

Classroom Site Fund Budget Limit Calculation

FY 2024 Classroom Site Fund Budget Limit (from FY 2024 latest revised Budget, page 3, line 16)	10.	6,989,083
FY 2024 Actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	4,662,354
Unexpended Budget Balance (line 10 minus 11)	12.	2,326,729
Interest earned in the Classroom Site Fund in FY 2024	13.	420,215
FY 2025 Classroom Site Fund allocation (provided by ADE, based on \$792)	14.	4,781,766
Adjustments to FY 2025 Classroom Site Fund Budget Limit (1)	15.	0
FY 2025 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	7,528,710

(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			Library books, textbooks, & instructional aids (2)	Short-term noninstructional software subscription	Property (2)	Redemption of principal (3)	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY	Budget FY	
									2024	2025	
Unrestricted Capital Outlay Override (1)	1.	0	1,878,026	100,000	1,624,672	1,173,761	0	0	6,235,539	4,776,459	-23.4%
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.	0	2,178,026		4,382,205			0	7,582,523	6,560,231	-13.5%
2000 Support services											
2100, 2200 Students and instructional staff	3.	1,217	81,540	5,355	39,252			0	168,670	127,364	-24.5%
2300, 2400, 2500, 2900 Administration	4.	0		267,969	136,000		0	0	436,920	403,969	-7.5%
2600 Operation & maintenance of plant	5.	0		139	36,595			0	154,139	36,734	-76.2%
2700 Student transportation	6.	0		10,565	22,951			0	22,392	33,516	49.7%
3000 Operation of noninstructional services (5)	7.	0		0	13,592			0	0	13,592	
4000 Facilities acquisition and construction	8.	0		0	0			995,200	2,450,000	995,200	-59.4%
5000 Debt service	9.					1,596,471	19,490		2,080,198	1,615,961	-22.3%
Total unrestricted capital outlay fund (lines 2-9)	10.	1,217	2,259,566	284,028	4,630,595	1,596,471	19,490	995,200	12,894,842	9,786,567	-24.1%

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)]

\$13,592
- (2) Detail by object code:

6641 Library Books

6642 Textbooks

6643 Instructional Aids

673X Furniture and Equipment

673X Vehicles

673X Tech Hardware & Software

Unrestricted Capital Outlay

\$200,000

600,000

400,000

1,500,000

0

500,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

\$-
- (3) Includes principal on Capital Equity Fund loans of

\$- , principal on leases of

\$529,761 , and principal on bonds of

\$3,195,000 .
- (4) Includes interest on Capital Equity Fund loans of

\$- , interest on leases of

\$764,468 , and interest on bonds of

\$1,517,943 .

District name Catalina Foothills Unified School District No. 16			County Pima		CTD number 100216000		Version Revised #3	
Special projects					Other funds expenditures			
Federal projects FTE & expenditures								
1.	100-130 ESEA Title I - Helping Disadvantaged Children				1.	050 County, City, and Town Grants		
2.	140-150 ESEA Title II - Prof. Dev. and Technology				2.	071 English Language Learner (1)		
3.	160 ESEA Title IV - 21st Century Schools				3.	072 Compensatory Instruction (1)		
4.	170-180 ESEA Title V - Promote Informed Parent Choice				4.	500 School Plant (2)		
5.	190 ESEA Title III - Limited Eng. & Immigrant Students				5.	510 Food Service		
6.	200 ESEA Title VII - Indian Education				6.	515 Civic Center		
7.	210 ESEA Title VI - Flexibility and Accountability				7.	520 Community School		
8.	220 IDEA Part B				8.	525 Auxiliary Operations		
9.	230 Johnson-O'Malley				9.	526 Extracurricular Activities Fees Tax Credit		
10.	240 Workforce Investment Act				10.	530 Gifts and Donations		
11.	250 AEA - Adult Education				11.	535 Career & Technical Education Projects		
12.	260-270 Vocational Education - Basic Grants				12.	540 Fingerprint		
13.	280 ESEA Title X - Homeless Education				13.	545 School Opening		
14.	290 Medicaid Reimbursement				14.	550 Insurance Proceeds		
15.	349 National Forest Fees				15.	555 Textbooks		
16.	353 Taylor Grazing Fees				16.	565 Litigation Recovery		
17.	374 E-Rate				17.	570 Indirect Costs		
18.	378 Impact Aid				18.	575 Unemployment Insurance		
19.	300-399 Other Federal Projects				19.	580 Teacherage		
20.	699 Federal Impact Aid (Construction)				20.	585 Insurance Refund		
21.	Total Federal Project Funds (lines 1-20)				21.	590 Grants and Gifts to Teachers		
State projects FTE & expenditures								
22.	400 Vocational Education				22.	595 Advertisement		
23.	410 Early Childhood Block Grant				23.	596 Career Technical Education		
24.	420 Ext. School Yr. - Pupils with Disabilities				24.	597 Arizona Industry Credentials Incentive		
25.	425 Adult Basic Education				25.	639 Impact Aid Revenue Bond Building		
26.	430 Chemical Abuse Prevention Programs				26.	650 Gifts and Donations-Capital		
27.	435 Academic Contests				27.	660 Condemnation		
28.	450 Gifted Education				28.	665 Energy and Water Savings		
29.	456 College Credit Exam Incentives				29.	686 Emergency Deficiencies Correction		
30.	460 Environmental Special Plate				30.	691 Building Renewal Grant		
31.	Other State Projects				31.	700 Debt Service		
32.	Total State Project Funds (lines 22-31)				32.	720 Impact Aid Revenue Bond Debt Service		
33.	Total Special Projects (lines 21 and 32)				33.	850 Student Activities		
Instructional Improvement Fund Expenditures (020)								
1.	Teacher compensation increases				1.	9__ Self-Insurance		
2.	Class size reduction				2.	955 Intergovernmental Agreements		
3.	Dropout prevention programs (M&O purposes)				3.	9__ OPEB		
4.	Instructional improvement programs (M&O purposes)				4.	9__ _____		
5.	Total instructional improvement Fund (lines 1-4)							

District name	Catalina Foothills Unified School Dist	County	Pima	CTD number	100216000
				Version	Revised #3
Calculation of FY 2025 General Budget Limit (A.R.S. §15-947.C)					
				A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2025 Revenue Control Limit (RCL) (from BSA55 tab, page 3; includes FRPL and DAA onetime supplements)	\$	34,384,881	\$	34,384,881
*2. (a)	FY 2025 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$	2,874,022		
(b)	DAA Adjustment (from BSA55 tab, page 4)	\$	0		
(c)	Total DAA (line 2.a plus 2.b)	\$	2,874,022	884,174	1,989,848
*3.	FY 2025 Override Authorization (A.R.S. Sections 15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
(a)	Maintenance and Operation		4,552,817		
(b)	Unrestricted Capital Outlay				2,000,000
(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) (Do not include full-day kindergarten or summer school tuition)				
(a)	Individuals and other private sources				
(b)	Other Arizona districts		20,000		
(c)	Out-of-State districts and other governments				
(d)	Certificates of educational convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8.	Budget Increase for:				
(a)	Desegregation expenditures (A.R.S. §15-910.G-K)				
*	Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		2,393,425		
(c)	Dropout prevention programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
(d)	Registered warrant or tax anticipation note interest expense incurred in FY 2023 (A.R.S. Section 15-910.M, as amended by Laws 2022, Ch. 285, §3)				
* (e)	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
* (f)	FY 2024 Performance pay unexpended budget carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0		
(g)	Excessive property tax assessed valuation judgments (A.R.S. §§42-16213 and 42-16214)				
* (h)	Transportation revenues for attendance of nonresident pupils (A.R.S. §§15-923 and 15-947)				
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a)	Prior year over expenditures/resolutions:				
(b)	Decrease for transfer from M&O to Energy and Water Savings Fund				
(c)	Increase for Energy and Water Savings Fund transfer to M&O				
(d)	Noncompliance adjustment				
(e)	ADM/Transportation Audit Adjustment				
(f)	Other: FRPL and DAA		195,385		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		343,580		
11.	FY 2025 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$	42,774,262		
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)			\$	3,989,848

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

Unrestricted Capital Budget Limit

1. FY 2024 Unrestricted Capital Budget Limit (UCBL) (from FY 2024 latest revised Budget, page 8, line 12)	\$	12,894,842
2. Total UCBL adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	(2,257)
3. Adjusted amount available for FY 2024 Capital expenditures (line 1 + 2)	\$	12,892,585
4. Amount budgeted in Fund 610 in FY 2024 (from FY 2024 latest revised Budget, page 4, line 10)	\$	12,894,842
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	12,892,585
6. FY 2024 Fund 610 actual expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	7,440,889
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$	5,451,696
8. Interest earned in Fund 610 in FY 2024	\$	345,023
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 2025 (A.R.S. Section 15-905.M) Include year(s) and descriptions, as applicable. (a) Prior year over expenditures/resolutions:	\$	
(b) ADM/Transportation audit adjustment	\$	
(c) Other:	\$	
11. Amount to be used for capital expenditures (from page 7, line 12)	\$	3,989,848
12. FY 2025 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	9,786,567

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

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

English Language Learners Supplement		FTE		Salaries	Employee benefits	Purchased services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2024	Budget FY 2025	
Expenditures				6100	6200	6500	6600	6700	6800			
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.80	0.85	42,124	8,671					45,719	50,795	11.1%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional staff	3.	0.00								0	0	0.0%
2300 General administration	4.	0.00								0	0	0.0%
2400 School administration	5.	0.00								0	0	0.0%
2500 Central services	6.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%
2700 Student transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.80	0.85	42,124	8,671	0	0		0	45,719	50,795	11.1%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional staff	13.	0.00								0	0	0.0%
2300 General administration	14.	0.00								0	0	0.0%
2400 School administration	15.	0.00								0	0	0.0%
2500 Central services	16.	0.00								0	0	0.0%
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%
2700 Student transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

I certify that the budget of Catalina Foothills Unified School District, Pima County for fiscal year 2025 was officially revised by the Governing Board on, May 13, 2025, and that the complete Revised Expenditure Budget may be reviewed by contacting Lisa Taetle at the District Office, telephone 520-209-7521 during normal business hours.


President of the Governing Board

1. Average Daily Membership:		Prior year	Budget year	4. Average teacher salaries (A.R.S. §15-903.E)	
	2023 ADM	2024 ADM	2025 ADM		
Attending	4,900.9218	4,777.4108	4,760.1743		
2. Tax Rates:		Prior FY	Est. Budget FY	1. Average salary of all teachers employed in FY 2025 (budget year)	65,284
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.3576	3.2193	2. Average salary of all teachers employed in FY 2024 (prior year)	62,683
Secondary rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.5742	1.5362	3. Increase in average teacher salary from the prior year	2,601
3. Budgeted expenditures and budget limits:		Budgeted Expenditures	Budget Limit	4. Percentage increase	4%
Maintenance & Operation Fund		42,774,262	42,774,262	Comments on average salary calculation (Optional):	
Classroom Site Fund		7,528,710	7,528,710		
Unrestricted Capital Outlay Fund		9,786,567	9,786,567		

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	17,761,099	18,643,977	986,384	922,355	18,747,483	19,566,332	4.4%
2000 Support services							
2100 Students	1,785,000	1,850,000	138,145	72,244	1,923,145	1,922,244	0.0%
2200 Instructional staff	1,869,000	1,871,000	82,915	141,300	1,951,915	2,012,300	3.1%
2300, 2400, 2500 Administration	4,645,000	5,121,000	971,744	702,154	5,616,744	5,823,154	3.7%
2600 Oper./Maint. of plant	1,337,000	1,373,000	4,450,500	4,630,600	5,787,500	6,003,600	3.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	62,653	30,148	62,653	30,148	-51.9%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	127,200	128,000	68,220	70,000	195,420	198,000	1.3%
630, 700, 800, 900 Other programs	0	0	0	0	0	0	0.0%
Regular education subsection subtotal	27,524,299	28,986,977	6,760,561	6,568,801	34,284,860	35,555,778	3.7%
200 and 300 Special education							
1000 Instruction	3,124,000	3,372,000	480,500	466,900	3,604,500	3,838,900	6.5%
2000 Support services							
2100 Students	586,000	647,000	98,000	62,000	684,000	709,000	3.7%
2200 Instructional staff	203,000	211,500	12,300	25,400	215,300	236,900	10.0%
2300, 2400, 2500 Administration	0	241	923	55,728	923	55,969	5963.8%
2600 Oper./Maint. of plant	0	0	2,973	1,650	2,973	1,650	-44.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of noninstructional services	0	0	0	0	0	0	0.0%
Special education subsection subtotal	3,913,000	4,230,741	594,696	611,678	4,507,696	4,842,419	7.4%
400 Pupil transportation	190,397	194,350	1,968,098	1,969,000	2,158,495	2,163,350	0.2%
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	139,156	173,252	46,241	39,463	185,397	212,715	14.7%
Total Expenditures	31,766,852	33,585,320	9,369,596	9,188,942	41,136,448	42,774,262	4.0%

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

Total expenditures by fund				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	41,136,448	42,774,262	1,637,814	4.0%
Instructional Improvement	223,973	539,178	315,205	140.7%
English Language Learner	45,719	50,795	5,076	11.1%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	6,989,083	7,528,710	539,627	7.7%
Federal Projects	2,765,763	2,020,758	(745,005)	-26.9%
State Projects	624,043	518,836	(105,207)	-16.9%
Unrestricted Capital Outlay	12,894,842	9,786,567	(3,108,275)	-24.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	5,049,883	4,712,943	(336,940)	-6.7%
School Plant Fund	240,000	147,693	(92,307)	-38.5%
Auxiliary Operations	1,100,000	1,000,000	(100,000)	-9.1%
Bond Building	13,695,768	16,651,767	2,955,999	21.6%
Food Service	1,650,000	1,950,000	300,000	18.2%
Other	6,890,343	9,468,211	2,577,868	37.4%

M&O Fund Special Education Programs by type		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	3,814,696	4,132,419
Gifted Education	140,000	140,000
Remedial Education	0	0
ELL Incremental Costs	258,000	265,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	295,000	305,000
TOTAL	4,507,696	4,842,419

Proposed staffing summary					
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio	
Certified --					
Superintendent, principals, other administrators	0	17	17	1 to	280.0
Teachers	2	246	248	1 to	19.2
Other	0	37	37	1 to	128.7
Subtotal	2	300	302	1 to	15.8
Classified --					
Managers, supervisors, directors	0	9	9	1 to	528.9
Teachers aides	1	69	70	1 to	68.0
Other	1	4	5	1 to	952.0
Subtotal	2	82	84	1 to	56.7
TOTAL	4	382	386	1 to	12.3
Special education --					
Teacher	0	21	21	1 to	20.0
Staff	1	51	52	1 to	7.0

FY 2025 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2025 Truth in Taxation Base Limit (from FY 2024 TNT work sheet, line 3 + line 11)	\$	<u>0</u>	
2.	Deduction for discontinued programs	\$	<u> </u>	
3.	Adjusted FY 2025 TNT Base Limit	\$	<u><u>0</u></u>	
				Primary property tax rate related to budgeted expenditures
FY 2025 Budgeted Expenditures				
4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small school adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	<u> </u>
Adjustments for FY 2024 Expenditures				
8.	Desegregation, dropout prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2024 Total actual expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2024 original budget amounts for programs above (from FY 2024 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small school adjustment			
a.	FY 2024 final budget for small school adjustment	\$	<u> </u>	
b.	FY 2024 original budget for small school adjustment (from FY 2024 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be levied in FY 2025 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be levied in FY 2025 for liabilities in excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>
Calculations for Truth in Taxation Notice				
A.	Sum of lines 11, 12, and 13	\$	<u>0</u>	
B.1.	Current assessed value	\$	<u> </u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)	
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)	
(1)	If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.			
(2)	\$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.			

This tab presents information on the amount and planned use of the District's fund balance to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. Other than the FY 2023 ending fund balance amounts, all amounts included on this tab are estimates.

Funds															
General			Capital Projects				Special Revenue								
Maintenance and Operations	Unrestricted Capital Outlay (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay (if not included in the General Fund)	Bond Building	Adjacent Ways	Other capital projects	Classroom Site	Federal and State Grant	Other special revenue	Debt Service	Permanent	Enterprise	Internal Services	Total all funds	
A. Estimated FY 2024 fund balances and planned uses in FY 2025 and thereafter															
1. FY 2023 final ending fund balance	8,679,065	11,750,194	788,382	0	13,723,272	1,307	(67,402)	1,966,966	174,407	6,432,271	1,464,860	0	0	3,475	44,916,797
If the final ending fund balance reported above does not agree with the submitted FY 2023 AFR, revise the AFR and resubmit to ADE.															
2. FY 2024 activity, year-to-date and estimated through June 30															
(a) FY 2024 revenues and other financing sources	39,004,915	6,155,445	1,601,051	0	0	38	541,636	5,112,432	3,844,189	9,728,052	5,415,968	0	0	105	71,403,831
(b) FY 2024 expenditures and other financing uses	38,712,631	7,440,889	1,594,013	0	9,998,443	0	744,642	4,662,354	3,022,334	9,213,483	5,051,523	0	0	0	80,440,312
3. Estimated FY 2024 ending fund balance															
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	2,776,459	0	0	3,724,829	0	0	2,417,044	996,262	0	1,829,305	0	0	0	11,743,899
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(e) Unassigned	8,971,349	7,688,291	795,420	0	0	1,345	(270,408)	0	0	6,946,840	0	0	0	3,575	24,136,412
(f) Total (amount must agree to line 3 above)	8,971,349	10,464,750	795,420	0	3,724,829	1,345	(270,408)	2,417,044	996,262	6,946,840	1,829,305	0	0	3,575	35,880,311
4. FY 2024 estimated ending fund balance details and planned uses															
(a) Fund deficit	0	0	0	0	0	0	(270,408)	0	0	0	0	0	0	0	(270,408)
(b) Fund balance exceeding budget capacity in budget controlled funds	6,547,532	4,668,031		0				0	0						11,215,563
(c) Planned to be spent in FY 2025	1,334,160	0	172,292	0	3,560,454	0	0	519,695	58,767	1,803,600		0	0	0	7,448,968
(d) Maintained for spending after FY 2025	1,089,657	5,796,719	623,128	0	164,375	1,345	0	1,897,349	937,495	5,143,240	1,829,305	0	0	3,580	17,486,193
(e) Total (amount must agree to line 3 above)	8,971,349	10,464,750	795,420	0	3,724,829	1,345	(270,408)	2,417,044	996,262	6,946,840	1,829,305	0	0	3,580	35,880,311

B. Total budgeted expenditures compared to planned spending

Districts often budget expenditures up to their calculated budget limits in budget-controlled funds each year to avoid losing budget capacity, even if they do not plan to spend up to their budget limit and will carryforward unspent current year budget capacity to future years. This section provides details on planned spending in budget-controlled funds to provide clarity on FY 2025 estimated budget balance carryforwards that will be available for spending after FY 2025.

Total budgeted expenditures compared to planned spending	Maintenance and Operation Fund	Unrestricted Capital Outlay Fund	Classroom Site Fund
1. FY 2025 total budgeted expenditures (from budget pages 1, 3, and 4)	42,774,262	9,786,567	7,528,710
2. FY 2025 planned spending (include any applicable amount from line A.4(c) above)	40,774,262	0	6,330,141
3. Estimated unspent budget capacity carried forward for spending after FY 2025	2,000,000	9,786,567	1,198,569

C. Comments (optional)

as a four percent carryforward in their Maintenance and Operation Fund. In FY25, the District budgeted 4%, as well as a transfer from DAA to reach the FY2025 unspent budgeted carryforward

Data entry sheet

FY 2025 Legislative amounts

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

\$5,013.00

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

0.5 mile or less OR more than 1.0 mile

\$2.95

More than 0.5 mile through 1.0 mile

\$2.42

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

1.5930

Unweighted student count

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

Prior Years ADM (A.R.S. §§15-901 and 15-961)

PSDK-89-12Total

FY 2023 100th-Day ADM4,904.6121

FY 2024 100th-Day ADM4,774.4424

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

FY 2025 Estimated non-AOI student count4,760.1784

FY 2025 Estimated AOI full-time student count0.0000

FY 2025 Estimated AOI part-time student count0.0000

Total FY 2025 estimated student count4,760.1784

Check box for Type 03 districts

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
K-3 Reading	1,025.2626		
K-3	1,025.2626		
ELL	117.2350		
HI	1.3700		
MD-R, A-R, and SID-R	69.9000		
MD-SC, A-SC, and SID-SC	9.2275		
MD-SSI	0.0000		
OL-R	3.0000		
OL-SC	0.7500		
P-SD	0.7850		
DD*, ED, MIID, SLD, SLI*, and OHI	404.8356		*School aged students only
ED-P	0.0000		
MOID	4.0000		
VI	4.1000		
G	547.1942		
FRPL	962.8817		
Total Add-on Count (lines 7 through 22)	4,175.8042	0.0000	0.0000

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

K-89-12

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

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

Adjusted FY 2025 Base Level Amount	\$5,013.00
Actual Teacher Experience Index (TEI) from FY 2024 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0157
FY 2023 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	\$39,890.50
FY 2023 actual federal audit expenditures from all funds	
FY 2023 actual total audit expenditures from all funds (line 5 plus line 6)	\$39,890.50

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

FY 2024 Approved Daily Route Miles	1,787.00
Number of Eligible Students Transported in FY 2024	2,406.00
FY 2024 Annual Expenditure for Bus Tokens	
FY 2024 Annual Expenditure for Bus Passes	
Actual Route Miles traveled in July and August 2023 to Transport Pupils w/Disabilities for Extended School Year	
Estimated Route Miles Traveled in June 2024 to Transport Pupils w/Disabilities for Extended School Year	

Other information

Capital transportation adjustment (A.R.S. §15-963.B)

PSDK-89-12

Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)

Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)

CTED 9th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

CTED Continuation 13th Grade Funding Adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption)]

Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025 (leave blank for budget adoption)

District Additional Assistance (DAA) one-time supplement for FY 2025 (leave blank for budget adoption)

Assessed property valuations

2024 Primary net assessed valuation (AV)

\$750,402,674

2024 Primary net assessed valuation (AV2)

2024 Salt River Project (SRP) valuation

2024 Government Property Lease Excise Tax assessed valuation

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

Adjustments to the General Budget Limit (from FY 2024 BUDG75, leave blank for budget adoption)

(\$30,392.00)

FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be estimated for budget adoption)

\$38,712,631.00

FY 2024 M and O Fund actual expenditures (if any) for:

Special Program Override

Desegregation (A.R.S. §15-910)

Dropout prevention programs

Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)

Performance pay (A.R.S. §15-920)

Budget Balance Carryforward transferred to the School Opening Fund (if any)

Districts receiving Federal Impact Aid Revenues (A.R.S. §15-905.R):

FY 2025 Impact Aid revenue

Impact Aid revenue deposited in FY 2025 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments

Impact Aid revenue transferred in FY 2025 to the M and O Fund to provide cash for the TRCL/TSL difference

Impact Aid revenue transferred in FY 2025 to the M and O Fund to reduce or eliminate taxes

FY 2024 Ending cash balance in the Impact Aid Fund

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.

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

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.

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

FY

Base year attending ADM grades 9-12

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

Tuition received in base year

Tuition received in fiscal year after base year

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

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

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

Type 03 district information

High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)

Accommodation district (TYPE 01) information (A.R.S. §15-974)

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.

Maintenance & Operation (M and O) Fund FY 2024 ending cash balance

10% of the FY 2025 RCL calculated using the district's 2024 ADM

Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B

\$

Calculations

Calculation of support level weights (group A weights)

	Designated as isolated		Not designated as isolated	
	K-8	9-12	K-8	9-12
Student Count 0001-99-999				
Support Level Weight	1.500	1.666	1.300	1.500
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
Difference	=	0.0000	0.0000	0.0000
Weight adjustment factor	=	0.0005	0.0005	0.0004
Support level weight increase	=	0.0000	0.0000	0.0000
Support level weight	=	1.500	1.666	1.500
Adjusted Support Level Weight	=	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
Difference	=	0.0000	0.0000	0.0000
Weight adjustment factor	=	0.0020	0.0020	0.0017
Support level weight increase	=	0.0000	0.0000	0.0000
Support level weight	=	1.500	1.666	1.500
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000
Student Count 600,000 or More				
Support Level Weight			1.133	1.200
Career Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.238

Other calculations

1. Portion of BSJ/BRCL from total K-3 and total K-3 Reading weighted student counts	K-3	\$ 311,220.24
	K-3 Reading	\$ 208,813.13
2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-902)		\$ 0.00

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

Table to calculate DAA per student count

	K-8	9-12
1. FY 2025 Student Count (2024 ADM) 001 - 99-999		
DAA per Student Count	\$ 463.81	\$ 712.97
2. FY 2025 Student Count (2024 ADM) 100,000 - 499,999		
a. Student Count Constant	500.0000	500.0000
b. Student count	=	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	=	0.0005
e. Support level weight increase	=	0.0000
f. Support level weight	=	1.500
g. Adjusted support level weight	=	0.0000
h. Support level amount	=	494.39
i. DAA per Student Count	=	0.00
3. FY 2025 Student Count (2024 ADM) 500,000 - 599,999		
a. Student Count Constant	600.0000	600.0000
b. Student count	=	0.0000
c. Difference	=	0.0000
d. Weight adjustment factor	=	0.0017
e. Support level weight increase	=	0.0000
f. Support level weight	=	1.500
g. Adjusted support level weight	=	0.0000
h. Support level amount	=	494.39
i. DAA per Student Count	=	0.00
4. FY 2025 Student Count (2024 ADM) 600,000 or More and Career Technical Education Districts		
DAA per Student Count	\$ 549.21	\$ 690.36

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2024 latest revised budget, page 7, line 11)	\$ 41,136,448.00
2. Adjustments to the GBL (from FY 2024 BUDG75, amount will be zero for budget adoption)	\$ (30,922.00)
3. Adjusted GBL	\$ 41,105,526.00
4. Budgeted M and O expenditures (from FY 2024 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 41,136,448.00
5. Adjustments to the GBL (from line 2)	\$ (30,922.00)
6. Adjusted budgeted expenditures	\$ 41,105,526.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)	\$ 41,096,006.00
8. FY 2024 M and O Fund actual expenditures (from FY 2024 AFR, amount will be calculated for budget adoption)	\$ 36,124,011.00
9. Budget balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 2,391,425.00

Note: For lines 10a through 10J the FY 2024 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2024 Actual expenditures:	FY 2024 Budget	Actual	Unexpended Budget
a. Special program override	\$ 0.00	\$ 0.00	\$ 0.00
b. Disproportion	\$ 0.00	\$ 0.00	\$ 0.00
c. Dropout prevention programs	\$ 0.00	\$ 0.00	\$ 0.00
d. Joint Career and Technical Education and Vocational Education Center	\$ 0.00	\$ 0.00	\$ 0.00
e. Performance pay	\$ 0.00	\$ 0.00	\$ 0.00
f. Total budget balance deduction (lines 10a through 10f)	\$ 0.00	\$ 0.00	\$ 0.00
11. Budget Balance after deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 2,391,425.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2024 M and O Fund ending cash balance)			\$ 0.00
13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8-c)			\$ 2,391,425.00
14. Accumulation district cash balance carryforward			
a. M and O Fund cash balance as of June 30, 2024			\$ 0.00
b. Actual Budget Balance Carryforward			\$ 0.00
c. Remaining M&O cash balance			\$ 0.00
15. Accumulation district maximum RCL addition that may be authorized by County School Superintendent:			
a. The amount on line 14-c, 14-d, or	\$ 0.00		
b. 10% of the FY 2025 RCL calculated using the district's 2024 ADM	\$ 0.00		
c. Up to 5% of the FY 2025 RCL calculated pursuant to A.R.S. Section 15-482.B	\$ 0.00		
d. Result (line 15a plus line 15c)	\$ 0.00		
e. The lesser of line 15a or 15d			\$ 0.00

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

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

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2008. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2025, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-401, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2025 student count is the 2024 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:	
a. Phase down base	\$ 150,000.00
b. FY 2025 K-8 student count	0.0000
c. Small school student count limit	125.0000
d. Student count above the small school limit	0.0000
e. Adjusted Support Level Weight (See Table I at right for calculation)	0.0000
f. Weighted student count above small school limit	0.0000
g. Base Level Amount	0.00
h. Phase down reduction factor	\$ 0.00
i. Grades K-8 small school adjustment phase down limit	\$ 0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:	
a. Phase down base	\$ 150,000.00
b. FY 2025 9-12 student count	0.0000
c. Small school student count limit	100.0000
d. Student count above the small school limit	0.0000
e. Adjusted support level weight (See Table II at right for calculation)	0.0000
f. Weighted student count above small school limit	0.0000
g. Base Level Amount	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. §15-979(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 2008, should refer to the section above.

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

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:	
a. FY 2025 K-8 student count	0.0000
b. Small school student count limit	125.0000
c. Student count above the small school limit	0.0000
d. Phase-down factor	0.0085
e. Result	0.0000
f. Maximum Percent Increase to apply to RCL (.37 minus line 1-c)	0.0000
g. K-8 Revenue Control Limit	0.00
h. K-8 small school budget override limit (line 1-f x line 1-g) (If less than zero, zero is entered)	\$ 0.00
2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:	
a. FY 2025 9-12 student count	0.0000
b. Small school student count limit	100.0000
c. Student count above the small school limit	0.0000
d. Phase-down factor	0.0085
e. Result	0.0000
f. Maximum Percent Increase to apply to RCL (.45 minus line 2-c)	0.0000
g. 9-12 Revenue Control Limit	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. §15-979(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

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

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

1. Base year attending ADM grades 9-12	0.00
2. Factor of 7%	0.00
3. ADM loss required to qualify	
4. Number of tutored 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

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

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

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

12. A district which loses at least 500 students may increase the BSL:	
a. By \$650,000 for the first year of the loss.	\$ 0.00
b. By \$600,000 for the second year following the loss.	\$ 0.00
c. By \$500,000 for the third year following the loss.	\$ 0.00
d. By \$300,000 for the fourth year following the loss.	\$ 0.00
e. By \$100,000 for the fifth year following the loss.	\$ 0.00
13. A union high school district may increase the BSL:	
a. By \$100,000 if it loses at least 50 students in the first year.	\$ 0.00
b. By \$200,000 if it loses an additional 50 students in the second year.	\$ 0.00
c. By \$125,000 if it loses an additional 50 students in the third year.	\$ 0.00
d. By \$200,000 in the fourth year if it was eligible for the third year loss.	\$ 0.00
e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.	\$ 0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-902)

1. Dropout Prevention Program (from page 1, line 27)	\$ 0.00
2. Adjustment for tuition loss	\$ 0.00
3. Liabilities in excess of school budget (from TNT Work Sheet, line 13)	\$ 0.00
4. Vocational M&O expenses (from page 3, line 29)	\$ 0.00
5. Adjunct Wages (from TNT work sheet, line 12)	\$ 0.00
6. Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if \$50,000 option is used without an election)	\$ 0.00

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

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	15.2100	0.0000	0.0000	1.4500	22.0545	0.0000	0.0000		
K-8,UE	2,895.5754	0.0000	0.0000	1.1580	3,353.0763	0.0000	0.0000		
9-12	1,849.3930	0.0000	0.0000	1.2680	2,345.0303	0.0000	0.0000		
Regular Education Unweighted ADM	4,760.1784	0.0000	0.0000						
Total of Unweighted ADM			4,760.1784						
Regular Education Weighted ADM					5,720.1611	0.0000	0.0000		
Total of Weighted ADM							5,720.1611		

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	117.2350	0.0000	0.0000	0.1150	13.4820	0.0000	0.0000		
K-3	1,025.2626	0.0000	0.0000	0.0600	61.5158	0.0000	0.0000		
K-3 (Reading)	1,025.2626	0.0000	0.0000	0.0400	41.0105	0.0000	0.0000		
HI	1.3700	0.0000	0.0000	4.7710	6.5363	0.0000	0.0000		
MD-R, A-R, SID-R	69.9000	0.0000	0.0000	6.0240	421.0776	0.0000	0.0000		
MD-SC, A-SC, SID-SC	9.2275	0.0000	0.0000	5.9880	55.2543	0.0000	0.0000		
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000		
OI-R	3.0000	0.0000	0.0000	3.1580	9.4740	0.0000	0.0000		
OI-SC	0.7500	0.0000	0.0000	6.7730	5.0798	0.0000	0.0000		
P-SD	0.7850	0.0000	0.0000	3.5950	2.8221	0.0000	0.0000		
DD, ED, MIID, SLD, SLI, OHI	404.8356	0.0000	0.0000	0.2920	118.2120	0.0000	0.0000		
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000		
MOID	4.0000	0.0000	0.0000	4.4210	17.6840	0.0000	0.0000		
VI	4.1000	0.0000	0.0000	4.8060	19.7046	0.0000	0.0000		
G	547.1942	0.0000	0.0000	0.0070	3.8304	0.0000	0.0000		
FRPL	962.8817	0.0000	0.0000	0.0220	21.1834	0.0000	0.0000		
Group B - Add On Unweighted ADM	4,175.8042	0.0000	0.0000						
Total Unweighted Group B Add On			4,175.8042						
Group B - Add On Weighted ADM					796.8666	0.0000	0.0000		
Total Weighted Group B Add On							796.8666		

Catalina Foothills Unified School District No. 16
Basic Calculations For Equalization Essistance

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		5,720.1611		0.0000	0.0000
Group B - Add On Weighted ADM	+	796.8666	+	0.0000	0.0000
Total ADM	=	6,517.0277	=	0.0000	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	0.8500
Weighted ADM	=	6,517.0277	=	0.0000	0.0000
Total Weighted ADM					6,517.02739
Base Level Amount (FY25)					x \$5,013.00
Total Weighted ADM x Base Level Amount					\$32,669,860.06
Calculated Teachers Experience Index (FY24)	1.0157				
Applied Teachers Experience Index (FY25)					x 1.0157
(1.0000 or Calculated Teachers Experience Index)					
Pre-Adjusted Base Support Level					\$33,182,776.86
Base Support Level Adjustments					
Audit Service Expense	+	\$39,890.50			
Increase for Tuition Loss Adjustment	+	\$0.00			
Increase for Student Revenue Loss Phase-Down	+	\$0.00			
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00			
CTED 9th Grade Funding Adjustment	+	\$0.00			
CTED Continuation 13th Grade Funding Adjustment	+	\$0.00			
Free or Reduced-Price Lunch (FRPL) one-time supplement for FY 2025	+	\$0.00			
District Additional Assistance (DAA) one-time supplement for FY 2025	+	\$0.00			
Total Base Support Level Adjustments					\$39,890.50
Adjusted Base Support Level					\$33,222,667.36

Catalina Foothills Unified School District No. 16

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

District Page:4 of 5

District Additional Assistance (DAA) Calculations	PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY24 District ADM	7.2150	2,928.4101	1,838.8173	0.0000	
DAA Per ADM	x \$549.45	x \$549.45	x \$600.86	x \$0.00	
Preliminary DAA	= \$3,964.28	= \$1,609,014.93	= \$1,104,871.76	= \$0.00	\$2,717,850.97
(*For Type 03 High School Only, Per Student Count Factor at 50%)					

DAA Growth Factor					
FY24 District ADM	4,774.4424				
FY23 District ADM	/ 4,904.6121				
FY25 Calculated DAA Growth Factor	= 0.9735				
FY25 Applied DAA Growth Factor	x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)					

District DAA	\$3,964.28	\$1,609,014.93	\$1,104,871.76	\$0.00	\$2,717,850.97
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DAA For High School Textbooks					
FY24 District High School ADM			1,838.8173		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$156,170.75

	PSD-8	9-12		
Pre-Adjusted DAA Base Allocation	\$1,612,979.21	\$1,261,042.51		\$2,874,021.72
Type 03 Transported 9-12		\$0.00		
	\$0.00	\$0.00		\$0.00
Total DAA Adjustments	\$0.00	\$0.00		\$0.00
Adjusted FY25 DAA Base Allocation	\$1,612,979.21	\$1,261,042.51		\$2,874,021.72

Catalina Foothills Unified School District No. 16

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated				District Page:	5 of 5
<u>Equalization Base for Lesser of DSL/RCL</u>					
	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY25 DSL/RCL Allocation</u>	
PSD-8	3,375.1308	59.0041212500%	x \$34,117,847.14		\$20,130,935.89
9-12	2,345.0303	40.9958787500%	x \$34,117,847.14	+	\$13,986,911.25
Total	5,720.1611				\$34,117,847.14
<u>Equalization Assessed Valuation</u>	<u>PSD-8</u>	<u>9 -12</u>		<u>Total</u>	
Primary Assessed Valuation 1 (NAV1)	\$750,402,674.00	\$750,402,674.00			
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00			
SRP Assessed Valuation	\$0.00	\$0.00			
GPLET Assessed Valuation	\$0.00	\$0.00			
Equalization Assessed Valuation	\$750,402,674.00	\$750,402,674.00			
	/ 100	/ 100			
	\$7,504,026.74	\$7,504,026.74			
Qualifying Tax Rate	x 1.5930000000	x 1.5930000000			
FY25 Qualifying Levy	\$11,953,914.60	\$11,953,914.60			\$23,907,829.20
<u>Calculation of Equalization Assistance</u>					
	<u>PSD-8</u>	<u>9-12</u>		<u>Total</u>	
DSL/RCL Allocation	\$20,130,935.89	\$13,986,911.25		\$34,117,847.14	
Adjusted CY DAA Base Allocation	+ \$1,612,979.21	+ \$1,261,042.51		+	\$2,874,021.72
FY25 Equalization Base	\$21,743,915.10	\$15,247,953.76			\$36,991,868.86
FY25 Applied Qualifying Levy	- \$11,953,914.60	- \$11,953,914.60		-	\$23,907,829.20
FY25 Equalization Assistance	\$9,790,000.50	\$3,294,039.16			\$13,084,039.66