DISTRICT NAME Heber-Overgaard Unified School District **COUNTY** NAVAJO 90206000 3ER 090206000

FY 2023

STATE OF ARIZONA

SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET

DISTRICTWIDE BUDGET

Proposed

Version

BY THE GOVERNING BOARD

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

	Date
Proposed	June 28, 2022
Adopted	
Revised	

SIGNED SIGNED

The FY 2023 budget file for the version described above will be uploaded via the Common Logon on ADE's website by 06/30/2022 .

Type the Date as MM/DD/YYYY

Please enter upload by date

Superintendent Signature

Business Manager Signature

Ron Tenney

Superintendent Name (Typed Name)

Andrea Despain

Business Manager Name (Typed Name)

District Contact Employee: Andrea Despain

Telephone: 928-535-4622 x5003 Email: andrea.despain@h-oschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022 $ 7,030,068
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)

Local	1000	$	1,652,619
Intermediate	2000	$	171,833
State	3000	$	1,774,971
Federal	4000	$	45,398
TOTAL		$	3,644,821

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:	3.4229	3.3952
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds	0.8259	0.8274
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	0.8259	0.8274

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)	$ 4,589,291	$ 4,589,291
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	$ 313,486	$ 313,486
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		$ 1,818,322
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		$ 6,721,099

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

1. Average salary of all teachers employed in FY 2023 (budget year)	$ 58,540
2. Average salary of all teachers employed in FY 2022 (prior year)	$ 54,164
3. Increase in average teacher salary from the prior year	$ 4,376
4. Percentage increase	8%

Comments on average salary calculation (Optional): SALARY CALCULATION - Salary placement on salary schedule which includes $4640.00 from FUND 010; Performance Pay FUND 010 $4500.00; Extra Stipends FUND 010 $1800.00; FUND 020 $350.00 and Forest Fees FUND 349 $510.00 - Changes should reflect Forest fee decrease of $227.00

DISTRICT NAME Heber-Overgaard Unified School District **COUNTY** NAVAJO **CTD NUMBER** 090206000 **VERSION** Proposed

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Ron	**Tenney**	ron.tenney@h-oschools.org	928-535-4622	5002
Executive Assistant to Superintendent		Laura	Tomlinson	laura.tominson@h-oschools.org	928-535-4622	5000
Chief Financial Officer		Andrea	Despain	andrea.despain@h-oschools.org	928-535-4622	5003
Business Manager 1		Andrea	Despain	andrea.despain@h-oschools.org	928-535-4622	5003
Business Manager 2						
Business Consultant		Brenda	Samon	brenda.samon@h-oschools.org	928-535-4622	3080
School District Employee Report (SDER) Coordinator		Maura	Chisam	maura.chisam@h-oschools.org	928-535-4622	5001
SPED Data Reporting Coordinator		Jim	Maner	jim.maner@h-oschools.org	928-535-4622	3010
AzEDS/ADM Data Coordinator		Alberto	Cruz	alberto.cruz@h-oschools.org	928-535-4622	3097
Transportation Data Reporting Coordinator		Andrea	Despain	andrea.despain@h-oschools.org	928-535-4622	5003
CTE Coordinator		Theresa	Kelton	theresa.kelton@h-oschools.org	928-535-4622	2060
Poverty Coordinator		Ron	Tenney	ron.tenney@h-oschools.org	928-535-4622	5002
Assessments Coordinator		Ron	Tenney	ron.tenney@h-oschools.org	928-535-4622	5002
Curriculum Coordinator		Ron	Tenney	ron.tenney@h-oschools.org	928-535-4622	5002
Information Technology (IT) Director		Alberto	Cruz	alberto.cruz@h-oschools.org	928-535-4622	3097
Bookstore Manager		Shawna	McLaws	shawna.mclaws@h-oschools.org	928-535-4622	2001
Governing Board Member		Craig	Blackburn	craig.blackburn@h-oschools.org	928-535-4622	5000
Governing Board Member		Tim	Leedy	tim.leedy@h-oschools.org	928-535-4622	5000
Governing Board Member		Christin	King	christin.king@h-oschools.org	928-535-4622	5000
Governing Board Member		Patricia	Weber	patricia.weber@h-oschools.org	928-535-4622	5000
Governing Board Member		Wendy	Hall	wendy.hall@h-oschools.org	928-535-4622	5000
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	Tyler Technologies (Tyler SIS v10)	
Accounting Information System	Infinite Visions	h-oschools.org
Bookstore Cash Receipting System	Quick Books	
District's website home page address	heberovergaardschools.org	

DISTRICT NAME Heber-Overgaard Unified School District **COUNTY** NAVAJO **CTD NUMBER** 090206000 **VERSION** Proposed

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE Prior FY	FTE Budget FY	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
100 Regular Education												
1000 Instruction	1.	22.67	24.87	1,276,951	488,079	60,157	15,745	428	1,679,217	1,841,360	9.7%	1.
2000 Support Services												
2100 Students	2.	1.90	2.00	77,235	38,600	12,131	968	50	119,273	128,984	8.1%	2.
2200 Instructional Staff	3.	2.80	2.80	84,741	31,974	8,446	1,950		126,342	127,111	0.6%	3.
2300 General Administration	4.	1.05	1.05	96,214	29,521	57,853	580	3,367	187,089	187,535	0.2%	4.
2400 School Administration	5.	2.90	2.90	153,053	70,395	27,509	2,250	2,170	246,614	255,377	3.6%	5.
2500 Central Services	6.	2.90	2.90	131,374	43,223	36,578	2,480	4,476	226,923	218,131	-3.9%	6.
2600 Operation & Maintenance of Plant	7.	6.75	6.75	253,022	100,187	173,802	217,652	65	720,853	744,728	3.3%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.90	0.90	20,295	13,700	7,334	150	900	41,530	42,379	2.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	20,246	4,282	600		1,950	26,575	27,078	1.9%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	106,726	27,427	1,069	6,598	15,436	142,682	157,256	10.2%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	41.87	44.17	2,219,857	847,388	385,479	248,373	28,842	3,517,098	3,729,939	6.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	7.20	9.05	289,288	108,068	40	2,260		385,935	399,656	3.6%	15.
2000 Support Services												
2100 Students	16.	0.10	0.10	8,731	1,852	49,595			58,581	60,178	2.7%	16.
2200 Instructional Staff	17.	0.13	0.13	7,700	1,391	975		40	9,643	10,106	4.8%	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				425			425	425	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00					20,223		19,392	20,223	4.3%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	7.43	9.28	305,719	111,311	51,035	22,483	40	473,976	490,588	3.5%	24.
400 Pupil Transportation	25.	6.15	7.50	191,859	78,864	10,550	67,979		340,895	349,252	2.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	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	0.0%	28.
550 K-3 Reading Program	29.	0.65	0.65	15,507	3,105	100	800		18,908	19,512	3.2%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	56.10	61.60	2,732,942	1,040,668	447,164	339,635	28,882	4,350,877	4,589,291	5.5%	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	344,917	357,018	1.
2. Gifted Education	5,230	5,530	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)	8,984		7.
8. Career Technical Education (CTED)	114,845	128,040	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	473,976	490,588	9.
10. IEP required pupil transportation costs coded within Program 400	6,241	36,325	10.

Proposed Ratios for Special Education
(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
Staff-Pupil 1 to 11

Estimated FTE Certified Employees
(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	29.30	32.47
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	**6350**	32200
All Funds - Federal	*6330*	2,800

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) $ 8,384
(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 Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
1000 Instruction	1.	633,092	68,981					542,576	555,176	2.3%	1.
2100 Support Services - Students	2.	8,752	1,694					9,760	10,446	7.0%	2.
2200 Support Services - Instructional Staff	3.							0	0	0.0%	3.
2300 Support Services - General Administration	4.							0	0	0.0%	4.
2500 Central Services	5.							0	0	0.0%	5.
3300 Community Services Operations	6.							0	0	0.0%	6.
4000 Facilities Acquisition and Construction	7.							0	0		7.
5000 Debt Service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	641,844	70,675	0	0	0	0	552,336	712,519	29.0%	9.

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.	552,335
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	344176
Unexpended Budget Balance (line 10 minus 11)	12.	208,159
Interest Earned in the Classroom Site Fund in FY 2022	13.	527
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on $708)	14.	503833
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.	712519

(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 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals Prior FY 2022	Totals Budget FY 2023	% Increase/ Decrease	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		57,079	58,335				143,879	115,414	-19.8%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.			7,899				7,899	7,899	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.			16,717				16,717	16,717	0.0%	4.
2600 Operation & Maintenance of Plant	5.			32,453			250	35,203	32,703	-7.1%	5.
2700 Student Transportation	6.			88,231				50,525	88,231	74.6%	6.
3000 Operation of Noninstructional Services (5)	7.			15,900				3,900	15,900	307.7%	7.
4000 Facilities Acquisition and Construction	8.			16,324			20,298	24,122	36,622	51.8%	8.
5000 Debt Service	9.							0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	57,079	235,859	0	0	20,548	282,245	313,486	11.1%	10.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	$8,500.00
6642 Textbooks	6,000
6643 Instructional Aids	42,579
673X Furniture and Equipment	104,535
673X Vehicles	88,802
673X Tech Hardware & Software	26,198

(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 ______.

(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)] $15,870.00

(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. $300.00

DISTRICT NAME Heber-Overgaard Unified School District **COUNTY** NAVAJO **CTD NUMBER** 090206000 **VERSION** Proposed

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	282,245	313,486	0	0	0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	27,798	20,298	0	0	0		0		4.
6710 Land and Improvements	5.	16,324	16,324	0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	109,071	104,535	0	0	0		0		7.
673X Vehicles	8.	44,525	88,802	0		0		0	0	8.
673X Technology Hardware & Software	9.	26,198	26,198	0		0		0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	223,916	256,157	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	27,798	36,622	0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	196,118	219,535	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	223,916	256,157	0	0	0	0	0	0	16.

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

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

DISTRICT NAME Heber-Overgaard Unified School District **COUNTY** NAVAJO **CTD NUMBER** 090206000 **VERSION** Proposed

SPECIAL PROJECTS

	FTE Prior FY	FTE Budget FY	TOTAL ALL FUNCTIONS Prior FY	TOTAL ALL FUNCTIONS Budget FY	
FEDERAL PROJECTS FTE & EXPENDITURES					
1. 100-130 ESEA Title I - Helping Disadvantaged Children	3.15	3.20	183,261	187,101	1.
2. 140-150 ESEA Title II - Prof. Dev. and Technology	0.67	1.02	86,246	73,959	2.
3. 160 ESEA Title IV - 21st Century Schools	0.00	0.30	8,053	16,622	3.
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0		4.
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		0		5.
6. 200 ESEA Title VII - Indian Education	0.00		0		6.
7. 210 ESEA Title VI - Flexibility and Accountability	0.00		0		7.
8. 220 IDEA Part B	2.51	2.20	142,599	135,123	8.
9. 230 Johnson-O'Malley	0.00		0		9.
10. 240 Workforce Investment Act	0.00		0		10.
11. 250 AEA - Adult Education	0.00		0		11.
12. 260-270 Vocational Education - Basic Grants	0.00	0.00	15,742	9,049	12.
13. 280 ESEA Title X - Homeless Education	0.00		0		13.
14. 290 Medicaid Reimbursement	0.27	0.62	38,732	30,837	14.
15. 374 E-Rate	0.00	0.00	27,799	27,799	15.
16. 378 Impact Aid	0.00		0		16.
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	58.37	2.55	1,894,514	1,337,832	17.
18. Total Federal Project Funds (lines 1-17)	64.97	9.89	2,396,946	1,818,322	18.
STATE PROJECTS FTE & EXPENDITURES					
19. 400 Vocational Education	0.00	0.00	3,382	3,152	19.
20. 410 Early Childhood Block Grant	0.00		0		20.
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00		0		21.
22. 425 Adult Basic Education	0.00		0		22.
23. 430 Chemical Abuse Prevention Programs	0.00		0		23.
24. 435 Academic Contests	0.00		0		24.
25. 450 Gifted Education	0.00		0		25.
26. 456 College Credit Exam Incentives	0.00	0.00	205	205	26.
27. 457 Results-based Funding	0.00	0.00	42,040	42,040	27.
28. 460 Environmental Special Plate	0.00		0		28.
29. 465-499 Other State Projects	0.00	0.00	0	0	29.
30. Total State Project Funds (lines 19-29)	0.00	0.00	45,627	45,397	30.
31. Total Special Projects (lines 18 and 30)	64.97	9.89	2,442,573	1,863,719	31.

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

	Prior FY	Budget FY	
1. Teacher Compensation Increases	11,315	15,843	1.
2. Class Size Reduction	0		2.
3. Dropout Prevention Programs (M&O purposes)	10,193	5,317	3.
4. Instructional Improvement Programs (M&O purposes)	0		4.
5. Total Instructional Improvement Fund (lines 1-4)	21,508	21,160	5.

OTHER FUNDS EXPENDITURES

	Prior FY	Budget FY	
1. 050 County, City, and Town Grants	0		1.
2. 071 English Language Learner (1)	0	0	2.
3. 072 Compensatory Instruction (1)	0	0	3.
4. 500 School Plant (2)	4,120	4,120	4.
5. 510 Food Service	227,000	241,607	5.
6. 515 Civic Center	44,900	44,900	6.
7. 520 Community School	0		7.
8. 525 Auxiliary Operations	5,177	5,177	8.
9. 526 Extracurricular Activities Fees Tax Credit	131,346	131,346	9.
10. 530 Gifts and Donations	31,020	27,682	10.
11. 535 Career & Technical Education Projects	27	27	11.
12. 540 Fingerprint	310	310	12.
13. 545 School Opening	0		13.
14. 550 Insurance Proceeds	6,917	100	14.
15. 555 Textbooks	4,446	4,446	15.
16. 565 Litigation Recovery	1,258	1,258	16.
17. 570 Indirect Costs	15,499	15,499	17.
18. 575 Unemployment Insurance	1,200	1,200	18.
19. 580 Teacherage	0		19.
20. 585 Insurance Refund	0		20.
21. 590 Grants and Gifts to Teachers	0		21.
22. 595 Advertisement	325	325	22.
23. 596 Career Technical Education	95,530	95,530	23.
24. 597 Arizona Industry Credentials Incentive	3,710	3,710	24
25. 639 Impact Aid Revenue Bond Building	0		25.
26. 650 Gifts and Donations-Capital	0		26.
27. 660 Condemnation	0		27.
28. 665 Energy and Water Savings	0		28.
29. 686 Emergency Deficiencies Correction	0		29.
30. 691 Building Renewal Grant	0		30.
31. 700 Debt Service	795,600	797,350	31.
32. 720 Impact Aid Revenue Bond Debt Service	0		32.
33. 850 Student Activities	0		33.
34. Other ____________	0		34.
INTERNAL SERVICE FUNDS 950-989			
1. 9___ Self-Insurance	0		1.
2. 955 Intergovernmental Agreements	0		2.
3. 9__ OPEB	0		3.
4. 950 District Service Fund____________	4,833	4,833	4.

(1) From Supplement, line 10 and line 20, respectively.

(2) Indicate amount budgeted in Fund 500 for M&O purposes ____________

DISTRICT NAME Heber-Overgaard Unified School I COUNTY NAVAJO

CTD NUMBER 090206000
VERSION Proposed

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)	$ 4,037,941	$ 4,037,941	$ 0
*2. (a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	$ 263,498		
(b) DAA Adjustment (from BSA55 tab, page 4)	$ 9,209		
(c) Total DAA (line 2.a plus 2.b)	$ 272,707		
*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)		111,790	160,917
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to $50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*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		172,664	
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		266,896	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		0	
(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund			
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			
11. FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		$ 4,589,291	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			$ 160,917

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

DISTRICT NAME Heber-Overgaard Unified School Distr **COUNTY** NAVAJO **CTD NUMBER** 090206000
VERSION Proposed

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

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)		$ 282,245
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)		$
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)		$ 282,245
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)		$ 282,245
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2		$ 282,245
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)		$ 130,537
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	--	$ 151,708
8. Interest Earned in Fund 610 in FY 2022		$ 861
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)		$
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		$
(b) ADM/Transportation Audit Adjustment		$
(c) Other:		$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)		$ 160,917
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)		$ 313,486

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

DISTRICT NAME Heber-Overgaard Unified School District COUNTY NAVAJO CTD NUMBER 090206000 VERSION Proposed

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	Supplies	Property	Other	Totals		%	
		Prior	Budget			6300, 6400,				Prior FY	Budget FY	Increase/	
Expenditures		FY	FY	6100	6200	6500	6600	6700	6800	2022	2023	Decrease	
English Language Learner Fund 071 (A.R.S. §15-756.04)													
1000 Instruction	1.	0.00								0	0	0.0%	1.
2000 Support Services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional Staff	3.	0.00								0	0	0.0%	3.
2300 General Administration	4.	0.00								0	0	0.0%	4.
2400 School Administration	5.	0.00								0	0	0.0%	5.
2500 Central Services	6.	0.00								0	0	0.0%	6.
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%	7.
2700 Student Transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support Services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional Staff	13.	0.00								0	0	0.0%	13.
2300 General Administration	14.	0.00								0	0	0.0%	14.
2400 School Administration	15.	0.00								0	0	0.0%	15.
2500 Central Services	16.	0.00								0	0	0.0%	16.
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%	17.
2700 Student Transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								0	0	0.0%	19.
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%	20.

District Name Heber-Overgaard Unified School District   County NAVAJO   CTD Number 090206000
Version Proposed

DATA ENTRY SHEET

FY 2022 BUDGET AMOUNTS (FOR FY 2023 PRELIMINARY BUDGETS)

Base Level Amount (A.R.S. §15-901, as amended by Laws 2021, Ch. 404, §27)	$	4,390.65
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2021, Ch. 404, §33)		
0.5 mile or less **OR** more than 1.0 mile	$	2.77
More than 0.5 mile through 1.0 mile	$	2.27
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)		1.7133

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.

	PSD	K-8	9-12	Total
Prior Years ADM (A.R.S. §§15-901 and 15-961)				
1. FY 2021 100th-Day ADM				419.8920
2. FY 2022 100th-Day ADM	3.8000	291.1954	148.3184	443.3138
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2023 Estimated Non-AOI Student Count	3.8000	291.1521	158.4455	453.3976
4. FY 2023 Estimated AOI Full-Time Student Count				0.0000
5. FY 2023 Estimated AOI Part-Time Student Count				0.0000
6. Total FY 2023 Estimated Student Count	3.8000	291.1521	158.4455	453.3976

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	107.3325		
8. K-3	107.3325		
9. ELL			
10. HI	1.1700		
11. MD-R, A-R, and SID-R	6.3400		
12. MD-SC, A-SC, and SID-SC			
13. MD-SSI			
14. OI-R			
15. OI-SC	1.0000		
16. P-SD	0.5000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	43.5298		
18. ED-P			
19. MOID	2.0000		
20. VI			
21. G			
22. Total Add-on Count (lines 7 through 21)	269.2048	0.0000	0.0000

School aged students only

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

K-8 9-12
1. [X] [X] 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. [X] Check box if the district has been approved for additional monies for teacher compensation by the State Board of Education. (A.R.S. §15-952)

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

4. Adjusted FY 2023 Base Level Amount	$4,445.53
5. 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)	1.0371
6. FY 2021 actual **non-federal** audit expenditures from all funds (A.R.S. §15-914.F)	$33,875.00
7. FY 2021 actual **federal** audit expenditures from all funds	$0.00
8. FY 2021 actual **total** audit expenditures from all funds (line 6 plus line 7)	$33,875.00

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

1. FY 2022 Approved Daily Route Miles	456.00
2. Number of Eligible Students Transported in FY 2022	174.00
3. FY 2022 Annual Expenditure for Bus Tokens	$0.00
4. FY 2022 Annual Expenditure for Bus Passes	$0.00
5. Actual Route Miles traveled in July and August 2021 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2022 to Transport Pupils w/Disabilities for Extended School Year	0.00

OTHER INFORMATION

1. Capital Transportation Adjustment (A.R.S. §15-963.B)	
a. PSD	
b. K-8	$5,878.34
c. 9-12	$3,330.38
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)	$100,601,962
5. 2022 Primary Net Assessed Valuation (AV2)	$0
6. 2022 Salt River Project (SRP) Valuation	$442,000
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)	
9. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	$4,083,980.86
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)	

District Name Heber-Overgaard Unified School District County NAVAJO CTD Number 090206000
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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 $	

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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	-	291.1521	158.4455	0.0000	0.0000
Difference	=	208.8479	341.5545	0.0000	0.0000
Weight Adjustment Factor	x	0.0005	0.0005	0.0003	0.0004
Support Level Weight Increase	=	0.1044	0.1708	0.0000	0.0000
Support Level Weight	+	1.358	1.468	1.278	1.398
Adjusted Support Level Weight	=	1.4624	1.6388	0.0000	0.0000
Student Count 500.000-599.999					
Student Count Constant		600.0000	600.0000	600.0000	600.0000
Student Count	-	0.0000	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000	0.0000
Weight Adjustment Factor	x	0.0020	0.0020	0.0012	0.0013
Support Level Weight Increase	=	0.0000	0.0000	0.0000	0.0000
Support Level Weight	+	1.158	1.268	1.158	1.268
Adjusted Support Level Weight	=	0.0000	0.0000	0.0000	0.0000
Student Count 600.000 or More					
Support Level Weight				1.158	1.268
Career Technical Education District					
Support Level Weight (A.R.S. §15-943.02)					1.339

OTHER CALCULATIONS

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

K-3	$ 29,691.36
K-3 Reading	$ 19,794.08

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. §§15-951.C and 15-962.01)

TABLE TO CALCULATE DAA PER STUDENT COUNT

		K-8		9-12
1. FY 2023 Student Count (2022 ADM): .001 - 99.999				
DAA per Student Count		$ 544.58		$ 601.24
2. FY 2023 Student Count (2022 ADM): 100.000 - 499.999				
a. Student Count Constant		500.0000		500.0000
b. Student Count	-	291.1954	-	148.3184
c. Difference	=	208.8046	=	351.6816
d. Weight Adjustment Factor	x	0.0003	x	0.0004
e. Support Level Weight Increase	=	0.0630	=	0.1410
f. Support Level Weight	+	1.2780	+	1.3980
g. Adjusted Support Level Weight	=	1.3410	=	1.5390
h. Support Level Amount	x	$ 389.25	x	$ 405.59
i. DAA per Student Count	=	$ 521.98	=	$ 624.20
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	$ 389.25	x	$ 405.59
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		$ 450.76		$ 492.94

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)	$ 4,350,877.00
2. Adjustments to the GBL (from FY 2022 BUDG75, amount will be zero for budget adoption)	$ 0.00
3. Adjusted GBL	$ 4,350,877.00
4. Budgeted M&O expenditures (from FY 2022 latest revised Budget, page 1, line 30, Total Budget Year Column)	$ 4,350,877.00
5. Adjustments to the GBL (from line 2)	$ 0.00
6. Adjusted Budgeted Expenditures	$ 4,350,877.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	$ 4,350,877.00
8. FY 2022 M&O Fund actual expenditures (from FY 2022 AFR, amount will be estimated for budget adoption)	$ 4,083,980.86
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.) $	$ 266,896.14

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:	FY 2022 Budget		Actual		Unexpended Budget
a. Special Program Override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 0.00	-	$ 0.00	=	$ 0.00
c. Tuition Out Debt Service	$ 0.00	-	$ 0.00	=	$ 0.00
d. Dropout Prevention Programs	$ 0.00	-	$ 0.00	=	$ 0.00
e. Joint Career and Technical Education and Vocational Education Center	$ 0.00	-	$ 0.00	=	$ 0.00
f. Performance Pay	$ 0.00	-	$ 0.00	=	$ 0.00
g. Total Budget Balance Deductions (lines 10.a through 10.f)				=	$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)					$ 266,896.14
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)				=	$ 266,896.14

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

District Name Heber-Overgaard Unified School District County NAVAJO CTD Number 090206000
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CALCULATIONS

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

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

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

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

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

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

a. Phase down base				$ 150,000.00
b. FY 2023 K-8 student count		0.0000		
c. Small school student count limit	-	125.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted Support Level Weight (See Table I at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base Level Amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades K-8 small school adjustment phase down limit				$ 0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a. Phase down base				$ 350,000.00
b. FY 2023 9-12 student count		0.0000		
c. Small school student count limit	-	100.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted Support Level Weight (See Table II at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base Level Amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades 9-12 small school adjustment phase down limit				$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4. Allowable Small School Adjustment, subject to an election	$ 0.00
5. 10% of the District's Total RCL	$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

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

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

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

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

a. FY 2023 K-8 student count		0.0000	
b. Small school student count limit	-	125.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0045	
e. Result	=	0.0000	
f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e)		0.0000	
g. K-8 Revenue Control Limit	x	0.00	
h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			$ 0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

a. FY 2023 9-12 student count		0.0000	
b. Small school student count limit	-	100.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0065	
e. Result	=	0.0000	
f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e)		0.0000	
g. 9-12 Revenue Control Limit	x	0.00	
h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			$ 0.00

3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	$ 0.00
5. 10% of the District's Total RCL	$ 0.00
6. Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

CALCULATIONS

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

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

			A	B	C	D	
	Attending District 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)	Increase to GBL (A x D)
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

		E	F	
	Attending District Name	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0	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	
	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)	Increase to GBL (A x D)
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

		E	F	
	Attending District Name	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a.	0	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		0.00
2. Factor of 5%	x	0.05
3. ADM loss required to qualify	=	0.000
4. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

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

5. Tuition received in base year				0.00
6. Tuition received in fiscal year after base year			-	0.00
7. Tuition loss (If result is less than zero, zero is entered)			=	0.00
8. BSL Adjustment for the first year after the base year	first year factor x	0.75	=	0.00
9. BSL Adjustment for the second year after the base year	second year factor x	0.50	=	0.00
10. BSL Adjustment for the third year after the base year	third year factor x	0.25	=	0.00
11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)				0.00

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

12. A district which loses at least 500 students may increase the BSL:	
a. By $650,000 for the first year of the loss.	$ 0.00
b. By $600,000 for the second year following the loss.	$ 0.00
c. By $500,000 for the third year following the loss.	$ 0.00
d. By $300,000 for the fourth year following the loss.	$ 0.00
e. By $100,000 for the fifth year following the loss.	$ 0.00
13. A union high school district may increase the BSL:	
a. By $100,000 if it loses at least 50 students in the first year.	$ 0.00
b. By $200,000 if it loses an additional 50 students in the second year.	$ 0.00
c. By $325,000 if it loses an additional 50 students in the third year.	$ 0.00
d. By $200,000 in the fourth year if it was eligible for the third year loss.	$ 0.00
e. By $100,000 in the fifth year if it was eligible for the fourth year loss.	$ 0.00

ADDITIONAL STATE AID TO EDUCATION (ASAE) INFORMATION FOR DEPARTMENT OF REVENUE (A.R.S. §15-992)

1. Dropout Prevention Program (from page 1, line 27)	$ 0.00
2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)	$ 0.00
3. Adjustment for Tuition Loss	$ 0.00
4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	$ 0.00
5. Vocational M&O Expenses (from page 1, line 28)	$ 0.00
6. Adjacent Ways (from TNT Work Sheet, line 12)	$ 0.00
7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section, only if $50,000 option is used without an election)	$ 0.00

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 090206000
VERSION Proposed

I certify that the Budget of ______ District, ______ County for fiscal year 2023 was officially proposed by the Governing Board on, June 28, 2022, and that the complete Proposed Expenditure Budget may be reviewed by contacting ______ at the District Office, telephone ______ during normal business hours.

______
President of the Governing Board

1. Average Daily Membership:	2021 ADM	Prior Year 2022 ADM	Budget Year 2023 ADM
Attending	419.8920	443.3138	453.3976
2. Tax Rates:		**Prior FY**	**Est. Budget FY**
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		3.4229	3.3952
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8259	0.8274
3. Budgeted Expenditures and Budget Limits		**Budgeted Expenditures**	**Budget Limit**
Maintenance & Operation Fund		4,589,291	4,589,291
Classroom Site Fund		712,519	712,519
Unrestricted Capital Outlay Fund		313,486	313,486

4. Average Teacher Salaries (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2023 (budget year)	58,540
2. Average salary of all teachers employed in FY 2022 (prior year)	54,164
3. Increase in average teacher salary from the prior year	4,376
4. Percentage increase	8%

Comments on average salary calculation (Optional): SALARY CALCULATION - Salary placement on salary schedule which includes $4640.00 from FUND 010; Performance Pay FUND 010 $4500.00; Extra Stipends FUND 010 $1800.00; FUND 020 $350.00 and Forest Fees FUND 349 $510.00 - Changes should reflect Forest fee decrease of $227.00

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	**Budget FY**	**Prior FY**	**Budget FY**	**Prior FY**	**Budget FY**	**Prior FY**
100 Regular Education							
1000 Instruction	1,602,887	1,765,030	76,330	76,330	1,679,217	1,841,360	9.7%
2000 Support Services							
2100 Students	106,124	115,835	13,149	13,149	119,273	128,984	8.1%
2200 Instructional Staff	115,946	116,715	10,396	10,396	126,342	127,111	0.6%
2300, 2400, 2500 Administration	523,565	523,780	137,061	137,263	660,626	661,043	0.1%
2600 Oper./Maint. of Plant	355,157	353,209	365,696	391,519	720,853	744,728	3.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	33,146	33,995	8,384	8,384	41,530	42,379	2.0%
610 School-Sponsored Cocurric. Activities	24,025	24,528	2,550	2,550	26,575	27,078	1.9%
620 School-Sponsored Athletics	122,179	134,153	20,503	23,103	142,682	157,256	10.2%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	2,883,029	3,067,245	634,069	662,694	3,517,098	3,729,939	6.1%
200 and 300 Special Education							
1000 Instruction	325,626	397,356	60,309	2,300	385,935	399,656	3.6%
2000 Support Services							
2100 Students	8,986	10,583	49,595	49,595	58,581	60,178	2.7%
2200 Instructional Staff	8,628	9,091	1,015	1,015	9,643	10,106	4.8%
2300, 2400, 2500 Administration	0	0	425	425	425	425	0.0%
2600 Oper./Maint. of Plant	0	0	19,392	20,223	19,392	20,223	4.3%
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	343,240	417,030	130,736	73,558	473,976	490,588	3.5%
400 Pupil Transportation	266,366	270,723	74,529	78,529	340,895	349,252	2.5%
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	18,008	18,612	900	900	18,908	19,512	3.2%
TOTAL EXPENDITURES	3,510,643	3,773,610	840,234	815,681	4,350,877	4,589,291	5.5%

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

CTD NUMBER 090206000
VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	4,350,877	4,589,291	238,414	5.5%
Instructional Improvement	21,508	21,160	(348)	-1.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	552,336	712,519	160,183	29.0%
Federal Projects	2,396,946	1,818,322	(578,624)	-24.1%
State Projects	45,627	45,397	(230)	-0.5%
Unrestricted Capital Outlay	282,245	313,486	31,241	11.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	795,600	797,350	1,750	0.2%
School Plant Fund	4,120	4,120	0	0.0%
Auxiliary Operations	5,177	5,177	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	227,000	241,607	14,607	6.4%
Other	341,321	331,166	(10,155)	-3.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	344,917	357,018
Gifted Education	5,230	5,530
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)	8,984	0
Career Technical Education (CTED)	114,845	128,040
TOTAL	473,976	490,588

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	3	3	1 to 151.1
Teachers	0	30	30	1 to 15.1
Other	0	1	1	1 to 453.4
Subtotal	0	34	34	1 to 13.3
Classified --				
Managers, Supervisors, Directors	0	3	3	1 to 151.1
Teachers Aides	0	5	5	1 to 90.7
Other	0	21	21	1 to 21.6
Subtotal	0	29	29	1 to 15.6
TOTAL	0	63	63	1 to 7.2
Special Education --				
Teacher	0	2	2	1 to 14.0
Staff	0	6	6	1 to 11.0

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

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

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

District Name Heber-Overgaard Unified School District | County NAVAJO | CTD Number 090206000 | Version Proposed

Heber-Overgaard Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Both Elementary and High School

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	3.8000	0.0000	0.0000	1.4500	5.5100	0.0000	0.0000
K-8,UE	291.1521	0.0000	0.0000	1.4624	425.7808	0.0000	0.0000
9-12	158.4455	0.0000	0.0000	1.6388	259.6605	0.0000	0.0000
Regular Education Unweighted ADM	**453.3976**	**0.0000**	**0.0000**				
Total of Unweighted ADM			**453.3976**				
Regular Education Weighted ADM					**690.9513**	**0.0000**	**0.0000**
Total of Weighted ADM							**690.9513**

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	0.0000	0.0000	0.0000	0.1150	0.0000	0.0000	0.0000
K-3	107.3325	0.0000	0.0000	0.0600	6.4400	0.0000	0.0000
K-3 (Reading)	107.3325	0.0000	0.0000	0.0400	4.2933	0.0000	0.0000
HI	1.1700	0.0000	0.0000	4.7710	5.5821	0.0000	0.0000
MD-R, A-R, SID-R	6.3400	0.0000	0.0000	6.0240	38.1922	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	1.0000	0.0000	0.0000	6.7730	6.7730	0.0000	0.0000
P-SD	0.5000	0.0000	0.0000	3.5950	1.7975	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	43.5298	0.0000	0.0000	0.0930	4.0483	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	2.0000	0.0000	0.0000	4.4210	8.8420	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
Group B - Add On Unweighted ADM	**269.2048**	**0.0000**	**0.0000**				
Total Unweighted Group B Add On			**269.2048**				
Group B - Add On Weighted ADM					**75.9683**	**0.0000**	**0.0000**
Total Weighted Group B Add On							**75.9683**

District Name Heber-Overgaard Unified School District | County NAVAJO | CTD Number 090206000
Version Proposed

Heber-Overgaard Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Elementary and High School

Calculation For Base Support Level		Non-AOI ADM		AOI-FT ADM		AOI-PT ADM
Regular Education Weighted ADM		690.9513		0.0000		0.0000
Group B - Add On Weighted ADM	+	75.9683	+	0.0000	+	0.0000
Total ADM	=	766.9196	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	766.9196	=	0.0000	=	0.0000

Total Weighted ADM			**766.919568**
Base Level Amount (FY23)		x	**$4,445.53**
Total Weighted ADM x Base Level Amount			**$3,409,363.95**
Calculated Teachers Experience Index (FY22)	1.0371		
Applied Teachers Experience Index (FY23)		x	**1.0371**
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level			**$3,535,851.35**

Base Support Level Adjustments

Audit Service Expense	+	**$33,875.00**	
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			**$33,875.00**
Adjusted Base Support Level			**$3,569,726.35**

District Name Heber-Overgaard Unified School District | County NAVAJO | CTD Number 090206000 | Version Proposed

Heber-Overgaard Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Elementary and High School

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)				
Approved Daily Route Miles				
Eligible Students Transported (FY22)				174.00
Daily Route Miles Per Eligible Student (FY22)				2.6207
Total Approved Daily Route Miles				456.00
State Support Level Per Route Mile			x	$2.77
Instruction Days			x	180
To and From School Support Level				$227,361.60
Activity Trip Level Factor			x	0.18
Activity Trip Support Level				$40,925.09
Handicapped Extended School Year Mileage (FY22)				0.00
State Support Level Per Route Mile			x	2.77
Handicapped Extended School Year Support Level				$0.00
Annual Expenditures For:	Bus Passes	Bus Tokens		
Districts (FY22)	$0.00	$0.00		$0.00
FY23 Transportation Support Level (TSL)				$268,286.69

Calculation For Transportation Revenue Control Limit (TRCL)

FY22 Transportation Revenue Control Limit (TRCL)			$468,214.96
Change:	FY23 TSL	$268,286.69	
	FY22 TSL	$275,935.21	
	Difference:	$ $0.00	
Preliminary FY23 TRCL			$468,214.96
120% of FY23 TSL		$321,944.03	
FY23 Transportation Revenue Control Limit (TRCL)			$468,214.96

Calculation For District Support Level (DSL)

FY23 Adjusted Base Support Level (BSL)		$3,569,726.35
FY23 Consolidation or Unification Assistance	+	$0.00
FY23 Tuition Out For High School Students (Type 03)	+	$0.00
FY23 Transportation Support Level (TSL)	+	$268,286.69
FY23 District Support Level (DSL)		$3,838,013.04

Calculation For Revenue Control Limit (RCL)

FY23 Adjusted Base Support Level (BSL)		$3,569,726.35
FY23 Consolidation or Unification Assistance	+	$0.00
FY23 Tuition Out For High School Students	+	$0.00
FY23 Transportation Revenue Control Limit (TRCL)	+	$468,214.96
FY23 Revenue Control Limit (RCL)		$4,037,941.31
FY23 Lesser of DSL/RCL		**$3,838,013.04**

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Heber-Overgaard Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Elementary and High School

District Additional Assistance (DAA) Calculations		PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY22 District ADM		3.8000	291.1954	148.3184	0.0000	
DAA Per ADM		x $450.76	x $521.98	x $624.20	x $0.00	
Preliminary DAA		= $1,712.89	= $151,998.17	= $92,580.35	= $0.00	$246,291.41
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*						
DAA Growth Factor						
FY22 District ADM	443.3138					
FY21 District ADM	/ 419.8920					
FY23 Calculated DAA Growth Factor	= 1.0558	x 1.0279000000	x 1.0279000000	x 1.0279000000	x 1.0279000000	
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		$1,760.68	$156,238.92	$95,163.34	$0.00	$253,162.94
DAA For High School Textbooks						
FY22 District High School ADM				148.3184		
Support Level Amount For Textbooks				x $69.68		
DAA For High School Textbooks						$10,334.83

	PSD-8	9-12	Total
Pre-Adjusted DAA Base Allocation	$157,999.60	$105,498.17	$263,497.77
Type 03 Transported 9-12		$0.00	
	$5,878.34	$3,330.38	$9,208.72
Total DAA Adjustments	$5,878.34	$3,330.38	$9,208.72
Adjusted FY23 DAA Base Allocation	$163,877.94	$108,828.55	$272,706.49

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Heber-Overgaard Unified School District
Basic Calculations For Equalization Assistance

Is Small Isolated School District: Elementary and High School

Equalization Base for Lesser of DSL/RCL

	Weighted ADM	Percentage		Lesser of DSL or RCL		FY23 DSL/RCL Allocation
PSD-8	431.2908	62.4198580700%	x	$3,838,013.04		$2,395,682.29
9-12	259.6605	37.5801419300%	x	$3,838,013.04	+	$1,442,330.75
Tuition Out for High School Student (Type 03)					+	$0.00
Total	690.9513					$3,838,013.04

Equalization Assessed Valuation

		PSD-8		9-12	Total
Primary Assessed Valuation 1 (NAV1)		$100,601,962.00		$100,601,962.00	
Primary Assessed Valuation 2 (NAV2)		$0.00		$0.00	
SRP Assessed Valuation		$442,000.00		$442,000.00	
GPLET Assessed Valuation		$0.00		$0.00	
Equalization Assessed Valuation		$101,043,962.00		$101,043,962.00	
	/	100	/	100	
		$1,010,439.62		$1,010,439.62	
Qualifying Tax Rate	x	1.7133000000	x	1.7133000000	
FY23 Qualifying Levy		$1,731,186.20		$1,731,186.20	$3,462,372.40

Calculation of Equalization Assistance

		PSD-8		9-12		Total
DSL/RCL Allocation		$2,395,682.29		$1,442,330.75		$3,838,013.04
Adjusted CY DAA Base Allocation	+	$163,877.94	+	$108,828.55	+	$272,706.49
FY23 Tuition Out for High School Students (Type 03)				$0.00	+	$0.00
FY23 Equalization Base		$2,559,560.23		$1,551,159.30		$4,110,719.53
FY23 Applied Qualifying Levy	-	$1,731,186.20	-	$1,551,159.30	-	$3,282,345.50
FY23 Equalization Assistance		$828,374.03		$0.00		$828,374.03