

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

Attending District Name	Attending District CTD Number	A Tuition Out High School Count	B Debt Service Per Pupil Tuition	C Debt Service Tuition Limit	D Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a. SHOW LOW UNIFIED DISTRICT	090210000	37,841	449.24	150.00	299.24	11,323.54
b. BLUE RIDGE UNIFIED SCHOOL	090232000	4,630	750.00	150.00	600.00	2,778.00
c. 0	0	0.000	0.00	0.00	0.00	0.00
d. 0	0	0.000	0.00	0.00	0.00	0.00
e. 0	0	0.000	0.00	0.00	0.00	0.00
f. Total High School Count:		42,471				
g. Increase to GBL for Debt Service Tuition Outside the RCL (to line 1):						14,101.54

2. Increase to DSL and RCL for Tuition

Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a. SHOW LOW UNIFIED DISTRICT	4,657.98	4,807.98	181,938.77
b. BLUE RIDGE UNIFIED SCHOOL	8,325.13	8,475.13	39,239.85
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:			221,178.62

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

Attending District Name	Attending District CTD Number	A Tuition Out High School Count	B Debt Service Per Pupil Tuition	C Debt Service Tuition Limit	D Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a. SHOW LOW UNIFIED DISTRICT	090210000	0.000	0.00	0.00	0.00	0.00
b. BLUE RIDGE UNIFIED SCHOOL	090232000	0.000	0.00	0.00	0.00	0.00
c. 0	0	0.000	0.00	0.00	0.00	0.00
d. 0	0	0.000	0.00	0.00	0.00	0.00
e. 0	0	0.000	0.00	0.00	0.00	0.00
f. Total High School Count:		0.000				
g. Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):						0.00

4. Increase to DSL and RCL for Tuition

Attending District Name	E M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
a. SHOW LOW UNIFIED DISTRICT	0.00	0.00	0.00
b. BLUE RIDGE UNIFIED SCHOOL	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

14,101.54

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	= 0.00
9. BSL Adjustment for the second year after the base year	= 0.00
10. BSL Adjustment for the third year after the base year	= 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)	\$ 20,472.19
3. Adjustment for Tuition Loss (from APOR55 tab, page 4, BSL Adjustments section)	\$ 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

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	500.000	500.000	500.000	500.000
Student Count	- 0.000	- 0.000	- 0.000	- 0.000
Difference	= 0.000	= 0.000	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000	= 0.000	= 0.000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.000	= 0.000	= 0.000	= 0.000
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count	- 0.000	- 0.000	- 0.000	- 0.000
Difference	= 0.000	= 0.000	= 0.000	= 0.000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= 0.000	= 0.000	= 0.000	= 0.000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
Adjusted Support Level Weight	= 0.000	= 0.000	= 0.000	= 0.000
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

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

K-3	\$ 9,996.45
K-3 Reading	\$ 6,665.75
- 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 2021 Student Count (2020 ADM): .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
2. FY 2021 Student Count (2020 ADM): 100.000 - 499.999		
a. Student Count Constant	500.000	500.000
b. Student Count	- 111.933	- 0.000
c. Difference	= 388.067	= 0.000
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.116	= 0.000
f. Support Level Weight	+ 1.278	+ 1.398
g. Adjusted Support Level Weight	= 1.394	= 0.000
h. Support Level Amount	x \$ 389.25	x \$ 405.59
i. DAA per Student Count	\$ 542.61	\$ 0.00
3. FY 2021 Student Count (2020 ADM): 500.000 - 599.999		
a. Student Count Constant	600.000	600.000
b. Student Count	- 0.000	- 0.000
c. Difference	= 0.000	= 0.000
d. Weight Adjustment Factor	x 0.0012	x 0.0013
e. Support Level Weight Increase	= 0.000	= 0.000
f. Support Level Weight	+ 1.158	+ 1.268
g. Adjusted Support Level Weight	= 0.000	= 0.000
h. Support Level Amount	x \$ 389.25	x \$ 405.59
i. DAA per Student Count	\$ 0.00	\$ 0.00
4. FY 2021 Student Count (2020 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 2020 latest revised Budget, page 7, line 11)	\$ 2,139,184.00
2. Adjustments to the GBL (from FY 2020 BUDG75, amount will be zero for budget adoption)	\$ 52,440.00
3. Adjusted GBL	\$ 2,191,624.00
4. Budgeted M&O expenditures (from FY 2020 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 2,139,184.00
5. Adjustments to the GBL (from line 2)	\$ 52,440.00
6. Adjusted Budgeted Expenditures	\$ 2,191,624.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 2,191,624.00
8. FY 2020 M&O Fund actual expenditures (from FY 2020 AFR, amount will be estimated for budget adoption)	\$ 2,191,624.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 597,247.00

Note: For lines 10.a through 10.f the FY 2020 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2020 Budget	Actual	Unexpended Budget
10. FY 2020 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 0.00	\$ 0.00	\$ 0.00
c. Tuition Out Debt Service	\$ 28,056.00	\$ 28,056.00	\$ 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	\$ 0.00	\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 597,247.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2020 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)			\$ 597,247.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2020			\$ 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 2021 RCL calculated using the district's 2020 ADM			\$ 0.00
c. Up to 5% of the FY 2021 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

DATA ENTRY SHEET

FY 2021 LEGISLATIVE AMOUNTS

Base Level Amount (A.R.S. §15-901, as amended by Laws 2020, Ch. 49, §2)	\$ 4,305.73
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2020, Ch. 49, §3)	
0.5 mile or less OR more than 1.0 mile	\$ 2.74
More than 0.5 mile through 1.0 mile	\$ 2.24
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)	1.8371

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 APOR55 tab, page 4.

Prior Years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1. FY 2019 100th-Day ADM				98,793
2. FY 2020 100th-Day ADM	0.995	111,933		112,928
Current Year ADM (A.R.S. §§15-943 and 15-808)				
3. FY 2021 Estimated Non-AOI Student Count	0.500	85,755		86,255
4. FY 2021 Estimated AOI Full-Time Student Count		0.000		0.000
5. FY 2021 Estimated AOI Part-Time Student Count				0.000
6. Total FY 2021 Estimated Student Count	0.500	85,755	0.000	86,255

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	38,213		
8. K-3	38,213		
9. ELL	0.860		
10. HI	1,000		
11. MD-R, A-R, and SID-R	2,000		
12. MD-SC, A-SC, and SID-SC	0.000		
13. MD-SSI	0.000		
14. OI-R	0.000		
15. OI-SC	0.000		
16. P-SD	0.000		
17. DD*, ED, MIID, SLD, SLI*, and OHI	14,185		
18. ED-P	0.000		
19. MOID	0.000		
20. VI	0.000		
21. Total Add-on Count (lines 7 through 20)	94,471	0.000	0.000

*School aged students only

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

1. <input type="checkbox"/> 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. <input checked="" type="checkbox"/> 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. <input type="checkbox"/> 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 2021 Base Level Amount	\$4,359.55
5. Actual Teacher Experience Index (TEI) from FY 2020 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
6. FY 2019 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$16,040.00
7. FY 2019 actual federal audit expenditures from all funds	\$2,460.00
8. FY 2019 actual total audit expenditures from all funds (line 6 plus line 7)	\$18,500.00

TRANSPORTATION (A.R.S. §§15-816.01, 15-945, as amended by Laws 2020, Ch. 49, §3, and 15-946)

1. FY 2020 Approved Daily Route Miles	586.00	Pursuant to Law whose FY 2020 than their FY 20 the FY 2020 sta should use the calculation using the FY 20
2. Number of Eligible Students Transported in FY 2020	129.00	
3. FY 2020 Annual Expenditure for Bus Tokens	\$0.00	
4. FY 2020 Annual Expenditure for Bus Passes	\$0.00	
5. Actual Route Miles traveled in July and August 2019 to Transport Pupils w/Disabilities for Extended School Year	0.00	
6. Estimated Route Miles Traveled in June 2020 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	
c. 9-12	
2. Actual DAA State Budget Reduction Amount calculated by ADE (leave blank for budget adoption)	
a. PSD and K-8	
b. 9-12	
3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	

ASSESSED PROPERTY VALUATIONS

4. 2020 Primary Assessed Valuation (AV)	\$16,931,004
5. 2020 Primary Assessed Valuation (AV2)	
6. 2020 Salt River Project (SRP) Valuation	
7. 2020 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 2020 BUDG75, leave blank for budget adoption)	
9. FY 2020 M&O Fund actual expenditures (from FY 2020 AFR, amount will be estimated for budget adoption)	\$1,594,377.00
10. FY 2020 M&O Fund Actual Expenditures (if any) for:	
a. Special Program Override	
b. Desegregation (A.R.S. §15-910)	
c. Tuition Out Debt Service	\$28,056.00
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)	

FY 2021 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1. FY 2021 Truth in Taxation Base Limit (from FY 2020 TNT work sheet, line 3 + line 11)	\$ <u>50,000</u>
2. Deduction for discontinued programs	<u> </u>
3. Adjusted FY 2021 TNT Base Limit	<u><u>50,000</u></u>

Primary Property Tax Rate
 Related to Budgeted
 Expenditures

FY 2021 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>50,000</u>	<u> </u>

Adjustments for FY 2020 Expenditures

8. Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a. FY 2020 Total Actual Expenditures for programs above	\$ <u> </u>	
b. Sum of FY 2020 original budget amounts for programs above (from FY 2020 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 2020 final budget for Small School Adjustment	\$ <u> </u>	
b. FY 2020 original budget for Small School Adjustment (from FY 2020 TNT work sheet, line 7)	\$ <u>50,000</u>	
c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>	
10. Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>50,000</u></u>	
11. Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>	
12. Amount to be Levied in FY 2021 for Adjacent Ways 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 2021 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>50,000</u>
C.2. (Line C.1 divided by line B.1) x \$10,000	\$ <u> </u> (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

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

CTD NUMBER 010309000
VERSION Revised #1

TC EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease)	% Increa. (Decrease)
	Prior FY	Budget FY	from Prior FY	from Prior FY
Maintenance & Operation	2,139,184	2,219,125	79,941	3.7%
Instructional Improvement	14,000	18,000	4,000	28.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	93,773	106,965	13,192	14.1%
Federal Projects	981,343	1,095,167	113,824	11.6%
State Projects	171,277	68,998	(102,279)	-59.7%
Unrestricted Capital Outlay	142,975	115,230	(27,745)	-19.4%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	0	0	0	0.0%
Auxiliary Operations	1,600	2,100	500	31.3%
Bond Building	0	0	0	0.0%
Food Service	105,000	105,000	0	0.0%
Other	176,448	126,430	(50,018)	-28.3%

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	146,370	146,370
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	146,370	146,370

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		1	1	1 to 86.3
Teachers		11	11	1 to 7.8
Other		0	0	1 to
Subtotal	0	12	12	1 to 7.2
Classified --				
Managers, Supervisors, Directors		1	1	1 to 86.3
Teachers Aides		2	2	1 to 43.1
Other		5	5	1 to 17.3
Subtotal	0	8	8	1 to 10.8
TOTAL	0	20	20	1 to 4.3
Special Education --				
Teacher		1	1	1 to 25.4
Staff		2	2	1 to 12.7

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 010309000
VERSION Revised #1

I certify that the Budget of Vernon Elementary School District, Apache County for fiscal year 2021 was officially revised by the Governing Board on DECEMBER 8, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Mr. Jeffrey Fuller at the District Office, telephone 928-537-5463 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)	
			2020 ADM		2021 ADM			
Attending			98.793		112.928		86.255	
							1. Average salary of all teachers employed in FY 2021 (budget year) 45,125	
							2. Average salary of all teachers employed in FY 2020 (prior year) 39,907	
							3. Increase in average teacher salary from the prior year 5,218	
							4. Percentage increase 12%	
2. Tax Rates:			Prior FY		Est. Budget FY		Comments on average salary calculation (Optional):	
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)			6.3328		5.6143			
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			0.0000		0.0000			
3. Budgeted Expenditures and Budget Limits:			Budgeted Expenditures		Budget Limit			
Maintenance & Operation Fund			2,219,125		2,219,125			
Classroom Site Fund			106,965		106,965		5. Average salary of all teachers employed in FY 2018 36,159	
Unrestricted Capital Outlay Fund			115,230		115,230		6. Total percentage increase in average teacher salary since FY 2018 22%	

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	745,667	810,524	245,480	278,434	991,147	1,088,958	9.9%
2000 Support Services							
2100 Students	978	988	17,349	17,349	18,327	18,337	0.1%
2200 Instructional Staff	5,842	4,442	46,122	46,924	51,964	51,366	-1.2%
2300, 2400, 2500 Administration	272,159	263,054	141,833	151,259	413,992	414,313	0.1%
2600 Oper./Maint. of Plant	115,682	119,132	153,789	153,789	269,471	272,921	1.3%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	6,584	6,584	6,584	6,584	0.0%
610 School-Sponsored Cocurric. Activities	3,044	3,044	321	321	3,365	3,365	0.0%
620 School-Sponsored Athletics	4,270	4,270	2,341	2,341	6,611	6,611	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	1,147,642	1,205,454	613,819	657,001	1,761,461	1,862,455	5.7%
200 and 300 Special Education							
1000 Instruction	86,524	86,524	15,271	15,271	101,795	101,795	0.0%
2000 Support Services							
2100 Students	899	899	41,063	41,063	41,962	41,962	0.0%
2200 Instructional Staff	612	612	2,001	2,001	2,613	2,613	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	88,035	88,035	58,335	58,335	146,370	146,370	0.0%
400 Pupil Transportation	99,814	88,445	125,189	115,189	225,003	203,634	-9.5%
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	0	0	6,350	6,666	6,350	6,666	5.0%
TOTAL EXPENDITURES	1,335,491	1,381,934	803,693	837,191	2,139,184	2,219,125	3.7%

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

English Language Learners Supplement	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2020	Budget FY 2021	
	Expenditures										
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

**CALCULATION OF FY 2021 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
 (A.R.S. §15-947.D and A.R.S. §15-978)**

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2020 Unrestricted Capital Budget Limit (UCBL) (from FY 2020 latest revised Budget, page 8, line A.12)	\$ <u>142,975</u>
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 2020 Capital Expenditures (line A.1 + A.2)	\$ <u>142,975</u>
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ <u>142,975</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>142,975</u>
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>90,131</u>
7. Unexpended Budget Balance in Fund 610 (line A.5 minus A.6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>52,844</u>
8. Interest Earned in Fund 610 in FY 2020	\$ <u>1,202</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ _____
10. Adjustment to UCBL for FY 2021 (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)	\$ <u>61,184</u>
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11)(1)	\$ <u>115,230</u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	15,817	35,519	42,437	93,773
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11,456	22,913	22,912	57,281
3. Unexpended Budget Balance (line B.1 minus B.2)	5,294	9,898	19,238	34,430
4. Interest Earned in the Classroom Site Fund in FY 2020	95	236	321	652
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	14,376.36	28,752.71	28,752.71	71,881.78
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	19,766	38,887	48,312	106,965

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

**CALCULATION OF FY 2021 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)**

		<u>A.</u> <u>Maintenance</u> <u>and Operation</u>	<u>B.</u> <u>Unrestricted</u> <u>Capital Outlay</u>
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>1,550,135</u>	\$ <u>1,550,135</u>	\$ <u>0</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>61,184</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>0</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>61,184</u>		<u>61,184</u>
*3. FY 2021 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		<u>50,000</u>	
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>14,102</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>597,247</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)			
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)			
(h) Excessive Property Tax 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)		<u>7,641</u>	
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>2,219,125</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>61,184</u>

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

SPECIAL PROJECTS

FEDERAL PROJECTS

- 1. 100-130 ESEA Title I - Helping Disadvantaged Children
- 2. 140-150 ESEA Title II - Prof. Dev. and Technology
- 3. 160 ESEA Title IV - 21st Century Schools
- 4. 170-180 ESEA Title V - Promote Informed Parent Choice
- 5. 190 ESEA Title III - Limited Eng. & Immigrant Students
- 6. 200 ESEA Title VII - Indian Education
- 7. 210 ESEA Title VI - Flexibility and Accountability
- 8. 220 IDEA Part B
- 9. 230 Johnson-O'Malley
- 10. 240 Workforce Investment Act
- 250 AEA - Adult Education
- 260-270 Vocational Education - Basic Grants
- 13. 280 ESEA Title X - Homeless Education
- 14. 290 Medicaid Reimbursement
- 15. 374 E-Rate
- 16. 378 Impact Aid
- 17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
- 18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS

- 19. 400 Vocational Education
- 20. 410 Early Childhood Block Grant
- 21. 420 Ext. School Yr. - Pupils with Disabilities
- 22. 425 Adult Basic Education
- 23. 430 Chemical Abuse Prevention Programs
- 24. 435 Academic Contests
- 25. 450 Gifted Education
- 26. 456 College Credit Exam Incentives
- 27. 457 Results-based Funding
- 28. 460 Environmental Special Plate
- 29. 465-499 Other State Projects
- 30. Total State Project Funds (lines 19-29)
- 31. Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND (020)

- 1. Teacher Compensation Increases
- 2. Class Size Reduction
- 3. Dropout Prevention Programs (M&O purposes)
- 4. Instructional Improvement Programs (M&O purposes)
- 5. Total Instructional Improvement Fund (lines 1-4)

	FTE		TOTAL ALL FUNCTIONS		
	Prior FY	Budget FY	Prior FY	Budget FY	
6000	0.00	0.00	153,181	116,858	1.
6000	0.00	0.00	24,517	11,471	2.
6000	0.00	0.00	20,003	20,003	3.
6000	0.00		0		4.
6000	0.00		0		5.
6000	0.00		0		6.
6000	0.00		0		7.
6000	0.00	0.00	69,145	69,808	8.
6000	0.00		0		9.
6000	0.00		0		10.
6000	0.00		0		11.
6000	0.00		0		12.
6000	0.00		0		13.
6000	0.00		0		14.
6000	0.00	0.00	52,440	52,440	15.
6000	0.00		0		16.
6000	0.00	0.00	662,057	824,587	17.
6000	0.00	0.00	981,343	1,095,167	18.
6000	0.00		0		19.
6000	0.00		0		20.
6000	0.00		0		21.
6000	0.00		0		22.
6000	0.00		0		23.
6000	0.00		0		24.
6000	0.00		0		25.
6000	0.00		0		26.
6000	0.00		0		27.
6000	0.00	0.00	15,000	15,000	28.
6000	0.00		0		29.
6000	0.00	0.00	156,277	53,998	30.
6000	0.00	0.00	171,277	68,998	31.
6000	0.00	0.00	1,152,620	1,164,165	31.

	Prior FY	Budget FY	
6000	7,000	9,000	1.
6000	0	0	2.
6000	0	0	3.
6000	7,000	9,000	4.
6000	14,000	18,000	5.

OTHER FUNDS

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

INTERNAL SERVICE FUNDS 950-989

- 1. 9__ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 9__ OPEB
- 4. 9__

	Prior FY	Budget FY	
6000	0	0	1.
6000	0	0	2.
6000	0	0	3.
6000	0		4.
6000	105,000	105,000	5.
6000	35,500	35,500	6.
6000	0		7.
6000	1,600	2,100	8.
6000	20,000	22,000	9.
6000	5,000	6,500	10.
6000	0		11.
6000	100	100	12.
6000	0		13.
6000	13,000	13,000	14.
6000	175	175	15.
6000	1,000	1,000	16.
6000	30,000	35,000	17.
6000	0		18.
6000	0		19.
6000	0		20.
6000	0		21.
6000	0		22.
6000	0		23.
6000	0		24.
6000	0		25.
6000	4	200	26.
6000	0		27.
6000	0		28.
6000	0		29.
6000	71,669	1,455	30.
6000	0		31.
6000	0		32.
6000		2,500	33.
6000	0		34.
6000	0		1.
6000	0	9,000	2.
6000	0		3.
6000	0		4.

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
		Fund 610		Fund 630		Fund 695		Fund 620 (2)	
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY
Total Fund Expenditures	1.	142,975	115,230	0		0		0	
Select Object Codes Detail (1)									
6150 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	8,738	1,210	0		0		0	
6710 Land and Improvements	5.	0	0	0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	21,803	22,037	0		0		0	
673X Vehicles	8.	0	0	0		0		0	
673X Technology Hardware & Software	9.	20,308	20,308	0		0		0	
6831, 6832 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6850 Interest	11.	0		0		0		0	
Total (lines 2-11)	12.	50,849	43,555	0	0	0	0	0	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	1,210	0				0	
New Construction	14.	0	0	0		0		0	
Other	15.	0	42,345	0		0		0	
Total (lines 13-15, must equal line 12)	16.	0	43,555	0	0	0	0	0	0

(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 2021 _____

FUND 610 UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.	43,372	32,659			8,657	103,709	84,688	-18.3%
1000 Instruction	2.								
2000 Support Services	3.	3,733	467			0	5,395	4,200	-22.2%
2100, 2200 Students and Instructional Staff	3.		4,478				4,478	4,478	0.0%
2300, 2400, 2500, 2900 Administration	4.		4,110			861	4,971	4,971	0.0%
2600 Operation & Maintenance of Plant	5.		7,000				7,000	7,000	0.0%
2700 Student Transportation	6.		8,300				8,300	8,300	0.0%
3000 Operation of Noninstructional Services (5)	7.		383			1,210	9,122	1,593	-82.5%
4000 Facilities Acquisition and Construction	8.						0	0	0.0%
5000 Debt Service	9.								
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	47,105	57,397	0	0	142,975	115,230	-19.4%

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$8,300.00

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$3,136.52
6642 Textbooks	25,323
6643 Instructional Aids	18,645
6700 Furniture and Equipment	22,037
673X Vehicles	
673X Tech Hardware & Software	20,308

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

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of _____, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of _____, and interest on bonds of _____.

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
						Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary								
100 Regular Education						14,311	17,421	21.7%
1000 Instruction	11,742	5,679				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 1-3)	11,742	5,679				14,311	17,421	21.7%
200 and 300 Special Education						1,506	2,345	55.7%
1000 Instruction	1,618	727				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	1,618	727				1,506	2,345	55.7%
Other Programs (Specify)						0	0	0.0%
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 9-12)	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	13,360	6,406				15,817	19,766	25.0%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education						31,572	34,290	8.6%
1000 Instruction	25,197	9,093				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 100 Subtotal (lines 15-17)	25,197	9,093				31,572	34,290	8.6%
200 and 300 Special Education						3,947	4,597	16.5%
1000 Instruction	4,090	507				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	4,090	507				3,947	4,597	16.5%
Other Programs (Specify)						0	0	0.0%
1000 Instruction						0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 23-26)	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	29,287	9,600				35,519	38,887	9.5%
Classroom Site Fund 013 - Other								
100 Regular Education						35,569	40,744	14.5%
1000 Instruction	30,622	10,122				0	0	0.0%
2100 Support Services - Students						3,882	3,882	0.0%
2200 Support Services - Instructional Staff	2,825	1,057				0	0	0.0%
2310 Support Services - Governing Board						0	0	0.0%
Program 100 Subtotal (lines 29-32)	33,447	11,179	0	0		39,451	44,626	13.1%
200 and 300 Special Education						2,986	3,686	23.4%
1000 Instruction	3,236	450				0	0	0.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
2310 Support Services - Governing Board						0	0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	3,236	450	0	0		2,986	3,686	23.4%
530 Dropout Prevention Programs						0	0	0.0%
1000 Instruction						0	0	0.0%
Other Programs (Specify)						0	0	0.0%
1000 Instruction						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
2310 Support Services - Governing Board						0	0	0.0%
3300 Community Services Operations						0	0	0.0%
Other Programs Subtotal (lines 40-43)	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	36,683	11,629	0	0		42,437	48,312	13.8%
Total Classroom Site Funds (lines 14, 28, and 45)	79,330	27,635	0	0	0	93,773	106,965	14.1%

The district has budgeted an amount in Fund 011 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 012 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

The district has budgeted an amount in Fund 013 equal to the Classroom Site Fund Budget Limit as calculated on Page 8 of 8.

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

(A.R.S. §§ 15-761 and 15-903)

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technical Education (non-CTED)
7. Career Education (non-CTED)
8. Career Technical Education (CTED)
9. Total (lines 1 through 8. Must equal total of line 24, page 1)

Prior FY	Budget FY
146,370	146,370
0	
0	
0	
0	
0	
0	
0	
146,370	146,370

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 25
 Staff-Pupil 1 to 13

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

Number of FTE - Certified Employees
 Number of FTE - Certified Purchased Services Personnel

Prior FY	Budget FY
12.00	12.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	16500
All Funds - Federal	6330	2,000

FY 2021 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) \$ 6,584
 (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 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 2020	Budget FY 2021		
		100 Regular Education										
1000 Instruction	1.	0.00	0.00	532,860	277,664	233,244	44,910	280	991,147	1,088,958	9.9%	1.
2000 Support Services												
2100 Students	2.	0.00	0.00	0	988	16,288	1,043	18	18,327	18,337	0.1%	2.
2200 Instructional Staff	3.	0.00	0.00	0	4,442	46,924	0		51,964	51,366	-1.2%	3.
2300 General Administration	4.	0.00	0.00	91,486	50,752	16,929	2,004	1,845	161,350	163,016	1.0%	4.
2400 School Administration	5.	0.00	0.00	30,000	24,601	0	1,101	0	73,887	55,702	-24.6%	5.
2500 Central Services	6.	0.00	0.00	35,860	30,355	124,565	4,508	307	178,755	195,595	9.4%	6.
2600 Operation & Maintenance of Plant	7.	0.00	0.00	72,429	46,703	117,860	35,929		269,471	272,921	1.3%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00					6,584		6,584	6,584	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	2,375	669	321			3,365	3,365	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	3,600	670	878	1,363	100	6,611	6,611	0.0%	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.	0.00	0.00	768,610	436,844	557,009	97,442	2,550	1,761,461	1,862,455	5.7%	14.
200 and 300 Special Education												
1000 Instruction	15.	0.00	0.00	60,473	26,051	15,231	0	40	101,795	101,795	0.0%	15.
2000 Support Services												
2100 Students	16.	0.00	0.00	519	380	40,837	175	51	41,962	41,962	0.0%	16.
2200 Instructional Staff	17.	0.00	0.00	250	362	2,001			2,613	2,613	0.0%	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							0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00							0	0	0.0%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
ubtotal (lines 15-23)	24.	0.00	0.00	61,242	26,793	58,069	175	91	146,370	146,370	0.0%	24.
400 Pupil Transportation	25.	0.00	0.00	50,000	38,445	68,977	45,907	305	225,003	203,634	-9.5%	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.	0.00					6,666		6,350	6,666	5.0%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	879,852	502,082	684,055	150,190	2,946	2,139,184	2,219,125	3.7%	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.

DISTRICT CONTACT INFORMATION

- Superintendent
- Executive Assistant to Superintendent
- Chief Financial Officer
- Business Manager 1
- Business Manager 2
- Business Consultant
- School District Employee Report (SDER) Coordinator
- SPED Data Reporting Coordinator
- AzEDS/ADM Data Coordinator
- Transportation Data Reporting Coordinator
- CTE Coordinator
- Poverty Coordinator
- Assessments Coordinator
- Curriculum Coordinator
- Information Technology (IT) Director
- Bookstore Manager
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member
- Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Mr.	Jeffrey	Fuller	jfuller@vernon.k12.az.us	928-537-5463	
Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	
Mrs.	Mary	Adams	madams@vernon.k12.az.us	928-537-5463	
Mr.	Jeffrey	Fuller	jfuller@vernon.k12.az.us	928-537-5463	
Ms.	Amy	Nelson	anelson@vernon.k12.az.us	928-537-5463	
Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	
Ms.	Jessica	Wheeler	jwheeler@vernon.k12.az.us	928-537-5463	
Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	
Mr.	Jeffrey	Fuller	jfuller@vernon.k12.az.us	928-537-5463	
Ms.	Lisa	Marean	lmarean@vernon.k12.az.us	928-537-5463	
Mr.	Rob	Lefrandt	rlefrandt@vernon.k12.az.us	928-537-5463	
Mr.	John	Wilhelm		928-537-5463	
Mrs.	Deanna	Hunt		928-537-5463	
Ms.	Irene	Humphrey		928-537-5463	
Mr.	Steve	Harmon		928-537-5463	
Mr.	Bill	Stulce		928-537-5463	

SELECT from Dropdown

- Student Information Systems (SIS) Vendor
- Accounting Information System
- Bookstore Cash Receipting System
- District's website home page address

Tyler Technologies (Schoolmaster)
Infinite Visions
www.vernon.k12.az.us

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DISTRICT NAME Vernon Elementary School District #9

COUNTY Apache

CTD NUMBER 010309000



FY 2021
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2021 was

Proposed	<u>June 16, 2020</u>
Adopted	<u>July 14, 2020</u>
Revised	<u>December 8, 2020</u>
	Date

RECEIVED

DEC 09 2020

APACHE COUNTY
SUPT. OF SCHOOLS

Deanna S Hunt
Deanna S Hunt
Deanna S Hunt

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by December 8, 2020

Type the Date as MM/DD/YYYY

Mr. Jeffrey Fuller
Superintendent Signature

Mr. Jeffrey Fuller
Superintendent Name (Typed Name)

Mary Adams
Business Manager Signature

Mary Adams
Business Manager Name (Typed Name)

District Contact Employee: Mr. Jeffrey Fuller

Telephone: 928-537-5463

Email: fuller@vernon.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u>3,500,000</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000 \$	<u>55,000</u>
Intermediate	2000 \$	<u>100,000</u>
State	3000 \$	<u>1,350,000</u>
Federal	4000 \$	<u>1,100,000</u>
TOTAL	\$	<u>2,605,000</u>

Please ensure District Contact Info Tab
is complete

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-905.D.4)

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	<u>6.3328</u>	<u>5.6143</u>
Secondary Tax Rates:		
M&O Override		
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds		
CTED		
Desegregation		
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</u>

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)	\$ <u>2,219,125</u>	\$ <u>2,219,125</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>115,230</u>	\$ <u>115,230</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>1,095,167</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>3,429,522</u>

4. AVERAGE TEACHER SALARY (A.R.S. §15-905.H)

1. Average salary of all teachers employed in FY 2021 (budget year)	\$	<u>45,125</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$	<u>39,907</u>
3. Increase in average teacher salary from the prior year	\$	<u>5,218</u>
4. Percentage increase		<u>12%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$	<u>36,159</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>22%</u>

VESD

Memo

To: Governing Board Members
From: Jeffrey Fuller, Superintendent
cc: File
Date: 12/1/20
Re: Personnel Executive Session Memo

This agenda item is for the purpose of discussing the superintendent evaluation and discuss the performance pay plan.

Recommended Motion: Pursuant to A.R.S. 38.431.03 (A) move that the Board enter into executive session to discuss the superintendent evaluation and discuss the performance pay plan.

VESD

Memo

To: Governing Board Members
From: Jeffrey Fuller, Superintendent
cc: File
Date: 12/1/20
Re: Personnel Executive Session Memo

This agenda item is for the purpose of voting on the superintendent evaluation and the performance pay plan.

Recommended Motion:

VESD

Memo

To: Governing Board Members
From: Jeffrey Fuller, Superintendent
cc: File
Date: 12/1/20
Re: Adoption Of Revised Expenditure Budget

This agenda item is for the purpose of voting to adopt the FY21 Revised Expenditure Budget.

Recommended Motion: I move to adopt the FY21 Revised Expenditure Budget as presented.

VII

New Business

VIII.

New Business

VII

Old Business

VII.

Old Business