



FY 2022
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2022 was

Proposed	<u>June 1, 2021</u>
Adopted	<u>June 28, 2021</u>
Revised	<u> </u>

_____	_____
_____	_____
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SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 29, 2021.

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Kristi Wilson

CJ Beckstrom

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: CJ Beckstrom

Telephone: (623) 925-3456

Email: cbeckstrom@besd33.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021		\$ <u>63,400,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)		
Local	1000	\$ <u>1,000,000</u>
Intermediate	2000	\$ <u>2,900,000</u>
State	3000	\$ <u>33,400,000</u>
Federal	4000	\$ <u>10,500,000</u>
TOTAL		\$ <u>47,800,000</u>

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

	Prior FY 2021	Est. Budget FY 2022
Primary Tax Rate:	3.0708	3.4045
Secondary Tax Rates:		
M&O Override	1.2642	1.1632
Special Program Override	0.0000	0.0000
Capital Override	0.0000	0.0000
Class A Bonds	0.0000	0.0000
Class B Bonds	1.6283	1.6206
CTED	0.0000	0.0000
Desegregation	0.0000	0.0000
Total Secondary Tax Rate	2.8925	2.7838

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>38,746,667</u>	\$ <u>38,746,667</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>2,783,456</u>	\$ <u>2,783,456</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>15,765,000</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>57,295,123</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>54,066</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>52,923</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,143</u>
4. Percentage increase	2%

Teachers include the Prop 301 definition of teacher; salaries include all base pay amounts and all Prop 301 payments.

Traditionally, insurance benefits costs for all eligible staff (including medical, dental, vision, and life) have been fully covered by the District. Any increases to these benefits costs from year to year are not a part of the calculation above. For FY 2022 the total amount of these costs are \$8,750 per staff member.

5. Average salary of all teachers employed in FY 2018	\$ <u>45,058</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>20%</u>

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
Dr.	Kristi	Wilson	kwilson@besd33.org	623-925-3403	
Ms.	Tmber	Delong	tdelong@besd33.org	623-925-3403	
Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Mr.	CJ	Beckstrom	cbeckstrom@besd33.org	623-925-3456	
Ms.	Araceli	Montoya	amontoya@besd33.org	623-925-3400	
Ms.	Debbie	Dunning	ddunning@besd33.org	623-925-3405	
Ms.	KerryAnn	Moore	kmoore@besd33.org	623-925-3415	
Mr.	Lester	Dunning	ldunning2@besd33.org	623-925-3417	
Mr.	Chad	Lanese	clanese@besd33.org	623-925-3407	
Ms.	Ana	Gutierrez	agutierrez@besd33.org	623-925-3434	
Ms.	Ana	Gutierrez	agutierrez@besd33.org	623-925-3434	
Mr.	Juan	Pino	jpino@besd33.org	623-925-3428	
Ms.	Jane	Hunt	jhunt@besd33.org	623-925-3400	
Ms.	Amy	Lovitt	alovitt@besd33.org	623-925-3400	
Mr.	Richard	Hopkins	rhopkins@besd33.org	623-925-3400	
Ms.	Gina	Ragsdale	gragsdale@besd33.org	623-925-3400	
Mr.	Mike	Melton	mmelton@besd33.org	623-925-3400	

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.besd33.org

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2021	Budget FY 2022		
		100 Regular Education										
1000 Instruction	1.	214.03	242.96	10,075,306	3,943,000	320,900	66,000	1,000	11,135,137	14,406,206	29.4%	1.
2000 Support Services												
2100 Students	2.	17.75	20.00	722,000	270,000	81,000	12,100	1,000	1,071,100	1,086,100	1.4%	2.
2200 Instructional Staff	3.	15.96	15.00	448,000	193,000	112,000	33,000	20,000	796,000	806,000	1.3%	3.
2300 General Administration	4.	6.55	6.55	1,189,000	415,000	59,000	12,000	31,000	1,682,000	1,706,000	1.4%	4.
2400 School Administration	5.	19.00	21.50	1,422,000	441,000	1,000	14,000	6,000	1,856,000	1,884,000	1.5%	5.
2500 Central Services	6.	16.25	19.25	809,000	322,000	309,000	46,000	21,000	1,490,000	1,507,000	1.1%	6.
2600 Operation & Maintenance of Plant	7.	33.13	35.30	1,090,000	389,000	2,207,000	1,193,000	1,000	4,858,000	4,880,000	0.5%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.00	0.00	5,000	1,000	44,000	336,000	0	386,000	386,000	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	32,000	7,000	10,000	1,000	8,000	57,550	58,000	0.8%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	11,000	1,000	38,000	4,000	1,000	55,000	55,000	0.0%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	2.00	1.50	73,000	29,000	42,000	35,000	1,000	179,000	180,000	0.6%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	324.67	362.06	15,876,306	6,011,000	3,223,900	1,752,100	91,000	23,565,787	26,954,306	14.4%	14.
200 and 300 Special Education												
1000 Instruction	15.	135.24	148.66	3,571,785	1,038,000	727,000	18,000	2,000	5,289,000	5,356,785	1.3%	15.
2000 Support Services												
2100 Students	16.	24.76	27.24	1,397,655	488,000	657,000	49,000	3,000	2,567,000	2,594,655	1.1%	16.
2200 Instructional Staff	17.	2.01	1.05	125,000	53,000	6,000	4,000	2,000	187,000	190,000	1.6%	17.
2300 General Administration	18.	0.00	0.00	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	2.78	2.78	136,000	44,000	10,000	7,000	2,000	196,000	199,000	1.5%	19.
2500 Central Services	20.	0.00	0.00	1,000	1,000	33,000	1,000	1,000	37,000	37,000	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00	0	0	7,000	6,000	0	13,000	13,000	0.0%	21.
2900 Other	22.	0.00	0.00	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	164.79	179.73	5,231,440	1,624,000	1,440,000	85,000	10,000	8,289,000	8,390,440	1.2%	24.
400 Pupil Transportation	25.	29.00	31.72	1,077,000	361,000	22,000	195,000	1,000	1,635,100	1,656,000	1.3%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	31.10	28.72	1,133,921	475,000	0	0	0	1,608,921	1,608,921	0.0%	26.
530 Dropout Prevention Programs	27.	0.00	0.00	0	0	0	0	0	0	0	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	3.24	3.24	105,000	32,000	0	0	0	135,000	137,000	1.5%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	552.80	605.47	23,423,667	8,503,000	4,685,900	2,032,100	102,000	35,233,808	38,746,667	10.0%	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	8,052,000	8,153,440	1.
2. Gifted Education	120,000	120,000	2.
3. Remedial Education	38,000	38,000	3.
4. ELL Incremental Costs	79,000	79,000	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	0	0	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	8,289,000	8,390,440	9.
10. IEP required pupil transportation costs coded within Program 400		642,000	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 23
 Staff-Pupil 1 to 5

Estimated FTE Certified Employees

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>40,862</u>
All Funds - Federal	<i>6330</i>	<u>2,158</u>

FY 2022 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) \$ 350,000
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
1000 Instruction	1.	3,150,467	794,000					3,410,366	3,944,467	15.7%
2100 Support Services - Students	2.	84,000	17,000					80,000	101,000	26.3%
2200 Support Services - Instructional Staff	3.	86,000	19,000					86,000	105,000	22.1%
2300 Support Services - General Administrator	4.							0	0	0.0%
2500 Central Services	5.							0	0	0.0%
3300 Community Services Operations	6.							0	0	0.0%
4000 Facilities Acquisition and Construction	7.								0	
5000 Debt Service	8.								0	
Total Expenditures (lines 1-8)	9.	3,320,467	830,000	0	0	0	0	3,576,366	4,150,467	16.1%

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 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	3,576,365
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3,038,598
Unexpended Budget Balance (line 8 minus 9)	12.	537,767
Interest Earned in the Classroom Site Fund in FY 2021	13.	11,483
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	3,589,049
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	12,168
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	4,150,467

(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	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2021	Budget FY 2022	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		270,000	252,000			800,456	1,739,396	1,322,456	-24.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.			189,000			30,000	220,000	219,000	-0.5%
2300, 2400, 2500, 2900 Administration	4.			357,000				280,000	357,000	27.5%
2600 Operation & Maintenance of Plant	5.			115,000				115,000	115,000	0.0%
2700 Student Transportation	6.			3,000				3,000	3,000	0.0%
3000 Operation of Noninstructional Services (5)	7.			11,000				12,000	11,000	-8.3%
4000 Facilities Acquisition and Construction	8.	12,000		10,000				52,000	22,000	-57.7%
5000 Debt Service	9.					734,000		630,000	734,000	16.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	12,000	270,000	937,000	0	734,000	830,456	3,051,396	2,783,456	-8.8%

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)]

\$ -

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 10,000
6642 Textbooks	10,000
6643 Instructional Aids	250,000
673X Furniture and Equipment	95,000
673X Vehicles	62,000
673X Tech Hardware & Software	780,000

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

\$ 193,307

(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 \$ 680,000, and interest on bonds of _____.

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

Expenditures	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS			
	Fund 610		Fund 630		Fund 695		Fund 620 (2)			
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY		
Total Fund Expenditures	1.	3,051,396	2,783,456	33,200,000	9,000,000	0	0	5,300,000	4,100,000	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	81,000	83,000	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	29,000	30,000	0	0	0	0	3.
6450 Construction Services	4.	15,000	15,000	32,350,000	8,087,000	0	0	2,700,000	2,100,000	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	2,600,000	2,000,000	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	135,000	95,000	40,000	500,000	0	0	0	0	7.
673X Vehicles	8.	60,000	62,000	400,000	200,000	0	0	0	0	8.
673X Technology Hardware & Software	9.	780,000	780,000	300,000	100,000	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0		0	0	0	0	10.
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	699,087	734,000	0		0	0	0	0	11.
Total (lines 2-11)	12.	1,689,087	1,686,000	33,200,000	9,000,000	0	0	5,300,000	4,100,000	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	0	2,000,000	1,000,000			100,000	0	13.
New Construction	14.	0	0	30,500,000	7,087,000	0	0	5,200,000	4,100,000	14.
Other	15.	1,359,087	1,686,000	700,000	913,000	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	1,359,087	1,686,000	33,200,000	9,000,000	0	0	5,300,000	4,100,000	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2022 \$ 1,700,000

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	18.61	25.35	1,714,362	1,700,000	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.85	1.00	228,657	230,000	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00	1.35	126,718	125,000	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.60	0.60	161,045	160,000	5.
6.	200 ESEA Title VII - Indian Education	6000	0.00	0.00	0	0	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	8.17	9.76	1,197,258	1,200,000	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0	13.
14.	290 Medicaid Reimbursement	6000	0.00	2.35	1,250,000	1,250,000	14.
15.	374 E-Rate	6000	0.00	0.00	100,000	100,000	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	0.00	5,529,539	11,000,000	17.
18.	Total Federal Project Funds (lines 1-17)		28.23	40.41	10,307,579	15,765,000	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	0	0	25.
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0	26.
27.	457 Results-based Funding	6000	0.00	1.00	86,852	60,000	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	5.58	5.19	494,195	300,000	29.
30.	Total State Project Funds (lines 19-29)		5.58	6.19	581,047	360,000	30.
31.	Total Special Projects (lines 18 and 30)		33.81	46.60	10,888,626	16,125,000	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY	
1. Teacher Compensation Increases	6000	0	1.
2. Class Size Reduction	6000	115,000	2.
3. Dropout Prevention Programs (M&O purposes)	6000	0	3.
4. Instructional Improvement Programs (M&O purposes)	6000	113,000	4.
5. Total Instructional Improvement Fund (lines 1-4)		228,000	5.

OTHER FUNDS

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	6000	0	1.
2.	071 English Language Learner (1)	6000	0	2.
3.	072 Compensatory Instruction (1)	6000	0	3.
4.	500 School Plant (2)	6000	140,000	4.
5.	510 Food Service	6000	3,200,000	5.
6.	515 Civic Center	6000	1,000	6.
7.	520 Community School	6000	250,000	7.
8.	525 Auxiliary Operations	6000	150,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	100,000	9.
10.	530 Gifts and Donations	6000	160,000	10.
11.	535 Career & Technical Education Projects	6000	0	11.
12.	540 Fingerprint	6000	5,000	12.
13.	545 School Opening	6000	0	13.
14.	550 Insurance Proceeds	6000	10,000	14.
15.	555 Textbooks	6000	3,000	15.
16.	565 Litigation Recovery	6000	1,000	16.
17.	570 Indirect Costs	6000	90,000	17.
18.	575 Unemployment Insurance	6000	100,000	18.
19.	580 Teacherage	6000	0	19.
20.	585 Insurance Refund	6000	0	20.
21.	590 Grants and Gifts to Teachers	6000	0	21.
22.	595 Advertisement	6000	25,000	22.
23.	596 Career Technical Education	6000	0	23.
24.	597 Arizona Industry Credentials Incentive	6000	0	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	25.
26.	650 Gifts and Donations-Capital	6000	1,600,000	26.
27.	660 Condemnation	6000	0	27.
28.	665 Energy and Water Savings	6000	0	28.
29.	686 Emergency Deficiencies Correction	6000	0	29.
30.	691 Building Renewal Grant	6000	2,200,000	30.
31.	700 Debt Service	6000	3,500,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	32.
33.	850 Student Activities	6000	100,000	33.
34.	Other	6000	0	34.

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance	6000	0	1.
2.	955 Intergovernmental Agreements	6000	0	2.
3.	9__ OPEB	6000	0	3.
4.	9__	6000	0	4.

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

(2) Indicate amount budgeted in Fund 500 for M&O purposes \$ -

**CALCULATION OF FY 2022 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 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 32,615,594	\$ 32,615,594	\$ 0
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,210,518		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,210,518		2,210,518
*3. FY 2022 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		3,149,727	
(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			
(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)		1,608,921	
* (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)		1,050,000	
(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 2020 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2021 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)		322,425	
11. FY 2022 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ 38,746,667	
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)			\$ 2,210,518

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

**CALCULATION OF FY 2022 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

1. FY 2021 Unrestricted Capital Budget Limit (UCBL) (from FY 2021 latest revised Budget, page 8, line A.12)	\$ <u>3,051,396</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 2021 Capital Expenditures (line A.1 + A.2)	\$ <u>3,051,396</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ <u>3,051,396</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>3,051,396</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,531,000</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>520,396</u>
8. Interest Earned in Fund 610 in FY 2021	\$ <u>52,542</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 2022 (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>2,210,518</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>2,783,456</u></u>

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

DATA ENTRY SHEET

FY 2022 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)	1.7694

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 2020 100th-Day ADM				5,115.543
2.	FY 2021 100th-Day ADM	36.045	4,867.935	0.000	4,903.980
Current Year ADM (A.R.S. §§15-943 and 15-808)					
3.	FY 2022 Estimated Non-AOI Student Count	45.000	5,141.788	0.000	5,186.788
4.	FY 2022 Estimated AOI Full-Time Student Count		60.000	0.000	60.000
5.	FY 2022 Estimated AOI Part-Time Student Count		0.000	0.000	0.000
6.	Total FY 2022 Estimated Student Count	45.000	5,201.788	0.000	5,246.788

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	1,836.590	22.020
8.	K-3	1,836.590	22.020
9.	ELL	495.216	2.989
10.	HI	1.035	0.000
11.	MD-R, A-R, and SID-R	49.716	0.566
12.	MD-SC, A-SC, and SID-SC	52.574	0.162
13.	MD-SSI	6.050	0.000
14.	OLR	2.570	0.000
15.	OI-SC	2.920	0.000
16.	P-SD	21.675	0.000
17.	DD*, ED, MIID, SLD, SLI*, and OHI	610.744	7.103
18.	ED-P	20.210	0.000
19.	MOID	6.730	0.000
20.	VI	1.500	0.000
21.	Total Add-on Count (lines 7 through 20)	4,944.120	54.860

*School aged students only

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

K-8 9-12

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

2. Check box if the district has been approved 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 2022 Base Level Amount	\$4,359.55
5.	Actual Teacher Experience Index (TEI) from FY 2021 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
6.	FY 2020 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F)	\$38,122.00
7.	FY 2020 actual federal audit expenditures from all funds	\$2,598.00
8.	FY 2020 actual total audit expenditures from all funds (line 6 plus line 7)	\$40,720.00

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

1.	FY 2021 Approved Daily Route Miles	470.00
2.	Number of Eligible Students Transported in FY 2021	131.00
3.	FY 2021 Annual Expenditure for Bus Tokens	\$0.00
4.	FY 2021 Annual Expenditure for Bus Passes	\$0.00
5.	Actual Route Miles traveled in July and August 2020 to Transport Pupils w/Disabilities for Extended School Year	0.00
6.	Estimated Route Miles Traveled in June 2021 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.	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.	2021 Primary Net Assessed Valuation (AV)	\$267,319,655
5.	2021 Primary Net Assessed Valuation (AV2)	
6.	2021 Salt River Project (SRP) Valuation	\$1,276,000
7.	2021 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 2021 BUDG75, leave blank for budget adoption)	
9.	FY 2021 M&O Fund actual expenditures (from FY 2021 AFR, amount will be estimated for budget adoption)	\$34,183,808.00
10.	FY 2021 M&O Fund Actual Expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	\$1,608,921.00
c.	Tuition Out Debt Service	
d.	Dropout Prevention Programs	
e.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f.	Performance Pay (A.R.S. §15-920)	
11.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	

DATA ENTRY SHEET

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

12.	FY 2022 Impact Aid Revenue	
13.	Impact Aid revenue deposited in FY 2022 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14.	Impact Aid revenue transferred in FY 2022 to the M&O Fund to provide cash for the TRCL/TSL difference	
15.	Impact Aid revenue transferred in FY 2022 to the M&O Fund to reduce or eliminate taxes	
16.	FY 2021 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.	<input type="checkbox"/> 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, 15-842, 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 2021 ending cash balance	
3.	10% of the FY 2022 RCL calculated using the district's 2021 ADM	
4.	Up to 5% of the FY 2022 RCL calculated pursuant to A.R.S. §15-482.B	\$

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 Support Level Weight	1.559	1.669	1.399	1.559
Student Count 100.000-499.999				
Student Count Constant	500.000	500.000	500.000	500.000
Student Count	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x	x	x	x
Support Level Weight Increase	=	=	=	=
Support Level Weight	+	+	+	+
Adjusted Support Level Weight	=	=	=	=
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x	x	x	x
Support Level Weight Increase	=	=	=	=
Support Level Weight	+	+	+	+
Adjusted Support Level Weight	=	=	=	=
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	\$ 485,871.85
K-3 Reading	\$ 323,918.92
- 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 2022 Student Count (2021 ADM): .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
2. FY 2022 Student Count (2021 ADM): 100.000 - 499.999		
a. Student Count Constant	500.000	500.000
b. Student Count	-	-
c. Difference	=	=
d. Weight Adjustment Factor	x	x
e. Support Level Weight Increase	=	=
f. Support Level Weight	+	+
g. Adjusted Support Level Weight	=	=
h. Support Level Amount	x	x
i. DAA per Student Count	\$ 0.00	\$ 0.00
3. FY 2022 Student Count (2021 ADM): 500.000 - 599.999		
a. Student Count Constant	600.000	600.000
b. Student Count	-	-
c. Difference	=	=
d. Weight Adjustment Factor	x	x
e. Support Level Weight Increase	=	=
f. Support Level Weight	+	+
g. Adjusted Support Level Weight	=	=
h. Support Level Amount	x	x
i. DAA per Student Count	\$ 0.00	\$ 0.00
4. FY 2022 Student Count (2021 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 2021 latest revised Budget, page 7, line 11)	\$ 35,233,808.00
2. Adjustments to the GBL (from FY 2021 BUDG75, amount will be zero for budget adoption)	\$ 0.00
3. Adjusted GBL	\$ 35,233,808.00
4. Budgeted M&O expenditures (from FY 2021 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 35,233,808.00
5. Adjustments to the GBL (from line 2)	\$ 0.00
6. Adjusted Budgeted Expenditures	\$ 35,233,808.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 35,233,808.00
8. FY 2021 M&O Fund actual expenditures (from FY 2021 AFR, amount will be estimated for budget adoption)	\$ 34,183,808.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 1,050,000.00

Note: For lines 10.a through 10.f the FY 2021 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

	FY 2021 Budget	Actual	Unexpended Budget
10. FY 2021 Actual Expenditures:			
a. Special Program Override	\$ 0.00	\$ 0.00	\$ 0.00
b. Desegregation	\$ 1,608,921.00	\$ 1,608,921.00	\$ 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	\$ 0.00	\$ 0.00
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 1,050,000.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2021 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)			\$ 1,050,000.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2021			\$ 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 2022 RCL calculated using the district's 2021 ADM	\$ 0.00		
c. Up to 5% of the FY 2022 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

CALCULATIONS

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

1. FY 2022 Impact Aid Revenue		\$	0.00
2. Impact Aid revenue deposited in FY 2022 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 2022 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 2022 to the M&O Fund to reduce or eliminate taxes		\$	0.00
6. FY 2021 Ending Cash Balance in the Impact Aid Fund		\$	0.00
7. FY 2022 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 2022, 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 2022 student count is the 2021 ADM.**

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:		\$	150,000.00
a. Phase down base			
b. FY 2022 K-8 student count			0.000
c. Small school student count limit	-		125,000
d. Student count above the small school limit	=		0.000
e. Adjusted Support Level Weight (See Table I at right for calculation)	x		0.000
f. Weighted student count above small school limit	=		0.000
g. Base Level Amount	x		0.00
h. Phase down reduction factor	-	\$	0.00
i. Grades K-8 small school adjustment phase down limit		\$	0.00
2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:		\$	350,000.00
a. Phase down base			
b. FY 2022 9-12 student count			0.000
c. Small school student count limit	-		100,000
d. Student count above the small school limit	=		0.000
e. Adjusted Support Level Weight (See Table II at right for calculation)	x		0.000
f. Weighted student count above small school limit	=		0.000
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

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 2022, 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 2022 student count is the 2021 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:		\$	0.00
a. FY 2022 K-8 student count			0.000
b. Small school student count limit	-		125,000
c. Student count above the small school limit	=		0.000
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:		\$	0.00
a. FY 2022 9-12 student count			0.000
b. Small school student count limit	-		100,000
c. Student count above the small school limit	=		0.000
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

Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)	
		Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)		
a.0	0	0.000	0.00	0.00	0.00	0.00	
b.0	0	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.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):						0.00

2. Increase to DSL and RCL for Tuition

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

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

Attending District Name	Attending District CTD Number	A	B	C	D	Increase to GBL (A x D)	
		Tuition Out High School Count	Debt Service Per Pupil Tuition	Debt Service Tuition Limit	Per Pupil Tuition in Excess of Debt Service Limit (B-C)		
a.0	0	0.000	0.00	0.00	0.00	0.00	
b.0	0	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	F	Increase to DSL and RCL (A x F)
	M&O & UCO, Per Pupil Tuition	Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C)	
a.0	0.00	0.00	0.00
b.0	0.00	0.00	0.00
c.0	0.00	0.00	0.00
d.0	0.00	0.00	0.00
e.0	0.00	0.00	0.00
f.	Revised Increase to DSL and RCL for Tuition (to line 6):		0.00

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

0.00

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

0.00

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

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

- Base Year Attending ADM Grades 9-12
- Factor of 5%
- ADM loss required to qualify
- Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously

0.00
x
0.05
=
0.000
0.000

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

- Tuition received in base year
- Tuition received in fiscal year after base year
- Tuition loss (If result is less than zero, zero is entered)
- BSL Adjustment for the first year after the base year
- BSL Adjustment for the second year after the base year
- BSL Adjustment for the third year after the base year
- Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10)

0.00
-
0.00
=
0.00
=
0.00
=
0.00
=
0.00
=
0.00

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:

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

\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	0.00

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

- Dropout Prevention Program (from page 1, line 27)
- 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)
- Adjustment for Tuition Loss (from APOR55 tab, page 4, BSL Adjustments section)
- Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)
- Vocational M&O Expenses (from page 1, line 28)
- Adjacent Ways (from TNT Work Sheet, line 12)
- 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
\$	0.00
\$	0.00
\$	0.00
\$	0.00
\$	1,700,000.00
\$	0.00

Basic Calculations For Equalization Assistance FY 2021-22

<u>Non-AOI Student Counts</u>									
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2021-22 ADM	45.000	5,141.788	0.000	5,186.788	FY 2020-21 ADM	36.045	4,867.935	0.000	4,903.980

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2021-22 ADM: District PSD	45.000	x 1.450	= 65.250
District K-8	5,141.788	x 1.158	= 5,954.191
District 9-12	0.000	x 0.000	= 0.000
SubTotal	5,186.788		6,019.441

<u>Add-Ons (FY 2021-22 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	1,836.590	x 0.040	= 73.464
K-3	1,836.590	x 0.060	= 110.195
ELL	495.216	x 0.115	= 56.950
HI	1.035	x 4.771	= 4.938
MD-R, A-R, SID-R	49.716	x 6.024	= 299.489
MD-SC, A-SC, SID-SC	52.574	x 5.883	= 309.293
MD-SSI	6.050	x 7.947	= 48.079
OI-R	2.570	x 3.158	= 8.116
OI-SC	2.920	x 6.773	= 19.777
P-SD	21.675	x 3.595	= 77.922
DD*, ED, MIID, SLD, SLI*, OHI	610.744	x 0.003	= 1.832
ED-P	20.210	x 4.822	= 97.453
MOID	6.730	x 4.421	= 29.753
VI	1.500	x 4.806	= 7.209
Total Weighted Student Count Add-Ons			1,144.470

**School aged students only*

Basic Calculations For Equalization Assistance FY 2021-22

<u>AOI Full Time Student Counts</u>						
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	
FY 2021-22 ADM		60.000	0.000	60.000	FY 2020-21 ADM	Prior year AOI Full-Time Student Counts are shown on the APOR 55-1, p. 2

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2021-22 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	60.000	x 1.158	= 69.480
District 9-12	0.000	x 0.000	= 0.000
SubTotal	60.000		69.480

<u>Add-Ons (FY 2021-22 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	22.020	x 0.040	= 0.881
K-3	22.020	x 0.060	= 1.321
ELL	2.989	x 0.115	= 0.344
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	0.566	x 6.024	= 3.410
MD-SC, A-SC, SID-SC	0.162	x 5.833	= 0.945
MD-SSI	0.000	x 7.947	= 0.000
OI-R	0.000	x 3.158	= 0.000
OI-SC	0.000	x 6.773	= 0.000
P-SD	0.000	x 3.595	= 0.000
DD*, ED, MIID, SLD, SLI*, OHI	7.103	x 0.003	= 0.021
ED-P	0.000	x 4.822	= 0.000
MOID	0.000	x 4.421	= 0.000
VI	0.000	x 4.806	= 0.000
Total Weighted Student Count Add-Ons			6.922

*School aged students only

Basic Calculations For Equalization Assistance FY 2021-22

<u>AOI Part Time Student Counts</u>					<u>Student Count</u>	FY 2020-21 ADM	Prior year AOI Part-Time Student Counts are shown on the APOR 55-1, p. 2
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>			
FY 2021-22 ADM		0.000	0.000	0.000			

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2021-22 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	0.000	x 1.158	= 0.000
District 9-12	0.000	x 0.000	= 0.000
SubTotal	0.000		0.000

<u>Add-Ons (FY 2021-22 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	0.000	x 0.040	= 0.000
K-3	0.000	x 0.060	= 0.000
ELL	0.000	x 0.115	= 0.000
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	0.000	x 6.024	= 0.000
MD-SC, A-SC, SID-SC	0.000	x 5.833	= 0.000
MD-SSI	0.000	x 7.947	= 0.000
OI-R	0.000	x 3.158	= 0.000
OI-SC	0.000	x 6.773	= 0.000
P-SD	0.000	x 3.595	= 0.000
DD*, ED, MIID, SLD, SLI*, OHI	0.000	x 0.003	= 0.000
ED-P	0.000	x 4.822	= 0.000
MOID	0.000	x 4.421	= 0.000
VI	0.000	x 4.806	= 0.000
Total Weighted Student Count Add-Ons			0.000

*School aged students only

Basic Calculations For Equalization Assistance FY 2021-22

Base Support Level				Base Support Level			
	Non-AOI	AOI FT	AOI PT		Non-AOI	AOI FT	AOI PT
Extended BSL Amount	\$31,231,428.20	\$316,424.42	\$0.00	Weighted Student	6,019.441	69.480	0.000
Teacher Experience Index	1.0000	1.0000	1.0000	Weighted Add-On	+ 1,144.470	6.922	0.000
	\$31,231,428.20	\$316,424.42	\$0.00	Total Weighted	= 7,163.911	76.402	0.000
				AOI Funding	x	0.95	0.85
Extended BSL Amount Total		\$ 31,547,852.62		Base Level Amount	x \$4,359.55	\$4,359.55	\$4,359.55
Base Support Level Adjustments Total		\$ 38,122.00		Extended Amount	= \$31,231,428.20	\$316,424.42	\$0.00
Base Support Level/Base Revenue Control Limit		\$ 31,585,974.62		Base Support Level Adjustments			
Calculation For TSL				Calculation for DSL			
Approved Daily Route Miles				Audit Service Expense		\$ 38,122.00	
Total Approved Daily Route Miles			470	Increase for Tuition Loss Adjustment		\$ 0.00	
Eligible Students Transported			131	Increase for Student Revenue Loss Phase-Down		\$ 0.00	
Unadjusted Route Miles Per Eligible Student			3.588	Adjustment for Remote Instructional Time calculated by ADE		\$ 0.00	
State Support Level Per Route Mile			2.74	Base Support Level Adjustments Total		\$ 38,122.00	
Daily Route Miles x 180 Days			84,600.00	Calculation for RCL			
To and From School Support Level	\$ 231,804.00			2021-22 Base Support Level (BSL)/BRCL		\$ 31,585,974.62	
Activity Trip Level Factor	0.12			2021-22 Consolidation		\$ 0.00	
Activity Trip Support Level	\$ 27,816.48			Tuition Out For High School Students (Type 03)		\$ 0.00	
Handicapped Extended School Year Mileage	0.000			2021-22 Transportation Support Level (TSL)		\$ 259,620.48	
Handicapped Extended School Year Support Level	\$ 0.00			2021-22 District Support Level (DSL)		\$ 31,845,595.10	
Annual Expenditures For:	Bus Passes	Bus Tokens		Calculation For TRCL			
Districts	\$0.00	\$0.00	\$ 0.00	2021-22 Base Support Level (BSL)/BRCL		\$ 31,585,974.62	
2021-22 Transportation Support Level (TSL)			\$ 259,620.48	2021-22 Consolidation		\$ 0.00	
Calculation For TRCL				Tuition Out For High School Students (Type 03)		\$ 0.00	
2020-21 Transportation Revenue Control Limit (TRCL)			\$ 1,029,619.55	2021-22 Trans. Revenue Control Limit (TRCL)		\$ 1,029,619.55	
Change:	2021-22 TSL	\$ 259,620.48		2021-22 Revenue Control Limit (RCL)		\$ 32,615,594.17	
	2020-21 TSL	\$ 994,410.66		2021-22 DSL		\$ 31,845,595.10	
	Difference:	\$ 0.00		2021-22 RCL		\$ 32,615,594.17	
Preliminary FY2021-22 TRCL			\$ 1,029,619.55				
120% of FY2021-22 TSL		\$ 311,544.58					
Adjusted FY2021-22 TRCL			\$ 1,029,619.55				
2021-22 Transportation Revenue Control Limit			\$ 1,029,619.55				

Basic Calculations For Equalization Assistance FY 2021-22

<u>District Additional Assistance (DAA) Calculations (DAA calculations use prior year student count)</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2021-22 District Student Count	36.045	4,867.935	0.000	
Type 03 District Tuition Out Trans. Count <i>(Type 03 High School Only, Per Student Count Factor at 50%)</i>			0.000	
DAA Per Student Count	x \$450.76	x \$450.76	x \$0.00	
Preliminary DAA	= \$16,247.64	= \$2,194,270.38	= \$0.00	\$2,210,518.02
<u>DAA Growth Factor</u>				
FY 2021-22 Actual Student Count (FY 2021 ADM)	4,903.980			
FY 2020-21 Actual Student Count (FY 2020 ADM)) 5,115.543			
FY 2021-22 DAA Growth Factor*	= 0.9586			
	x 1.0000 *	x 1.0000 *	x 1.0000 *	
<i>*If less than or equal to 1.05, use 1. If greater than 1.05%, use 1 plus 50% of growth.</i>				
District DAA	\$16,247.64	\$2,194,270.38	\$0.00	\$2,210,518.02
<u>DAA For High School Textbooks</u>				
FY 2021-22 Actual 9-12 Student Count			0.000	
Support Level Amount For Textbooks			x \$69.68	
DAA For Textbooks				\$0.00
				\$2,210,518.02
DAA Adjustment	\$0.00		\$0.00	\$0.00
Total FY 2021-22 DAA Base	\$2,210,518.02		\$0.00	\$2,210,518.02

Basic Calculations For Equalization Assistance FY 2021-22

<u>Equalization Base for Lesser of DSL/RCL</u>	<u>Weighted Student Count</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>RCL/DSL Allocation</u>
PSD-8	6,088.921	1.0000	\$31,845,595.10	\$31,845,595.10
9-12	0.000	0.0000	\$31,845,595.10	\$0.00
Tuition Out For High School Student (Type 03)				\$0.00
Total	6,088.921			\$31,845,595.10

			<u>Qualifying Tax Rate</u>		<u>Qualifying Levy</u>
Primary Assessed Valuation (AV)	\$267,319,655.00		K-8	\$1.7694	
Primary Assessed Valuation 2 (AV2)	\$0.00		9-12	\$1.7694	
SRP Assessed Valuation	\$1,276,000.00				
GPLET Assessed Valuation	\$0.00				
Equalization Assessed Valuation	\$268,595,655.00 (/100)	X		\$1.7694	=
					\$4,752,531.52

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
RCL/DSL Allocation	\$31,845,595.10	\$0.00	\$31,845,595.10
DAA Allocation	\$2,210,518.02	\$0.00	\$2,210,518.02
District Type 03 Tuition Out Charge		\$0.00	\$0.00
FY 2021-22 Equalization Base	\$34,056,113.12	\$0.00	\$34,056,113.12
Qualifying Levy	\$4,752,531.52	\$4,752,531.52	\$9,505,063.04
Total Equalization Assistance	\$29,303,581.60	\$0.00	\$29,303,581.60