



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

Proposed

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 22, 2021</u>
Adopted	_____
Revised	_____
	Date

*[Handwritten Signature]*

SIGNED

SIGNED

The FY 2022 budget file for the version described above will be uploaded via the Common Logon on ADE's website by 06/23/2021

Type the Date as MM/DD/YYYY

Please enter upload by date

*[Handwritten Signature]*

Superintendent Signature

Mary Kamerzell

Superintendent Name (Typed Name)

*[Handwritten Signature]*

Business Manager Signature

Lisa Taetle

Business Manager Name (Typed Name)

District Contact Employee: Lisa Taetle

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

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2021		\$ <u>55,500,000</u>
2. Estimated Revenues by Source for Fiscal Year 2022 (excluding property taxes)		
Local	1000	\$ <u>7,200,000</u>
Intermediate	2000	\$ <u>535,000</u>
State	3000	\$ <u>13,900,000</u>
Federal	4000	\$ <u>2,720,000</u>
TOTAL		\$ <u>24,355,000</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:	3.7134	3.7100
Secondary Tax Rates:		
M&O Override	0.6123	0.6100
Special Program Override	0.0000	0.0000
Capital Override	0.5821	0.0320
Class A Bonds	0.0000	0.0000
Class B Bonds	0.6801	0.6800
CTED		
Desegregation		
Total Secondary Tax Rate	1.8745	1.3220

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>37,417,603</u>	\$ <u>37,417,603</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A 12)	\$ <u>7,952,065</u>	\$ <u>7,952,065</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>3,207,486</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>48,577,154</u>

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

1. Average salary of all teachers employed in FY 2022 (budget year)	\$ <u>56,038</u>
2. Average salary of all teachers employed in FY 2021 (prior year)	\$ <u>55,038</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,000</u>
4. Percentage increase	<u>2%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>46,381</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>21%</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  
 Governing Board Member

Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Dr.	Mary	Kamerzell	mkam@cfsd16.org	520-209-7537	
Ms.	Margie	Jones	mjones@cfsd16.org	520-209-7537	
Ms.	Lisa	Taetle	htaetle@cfsd16.org	520-209-7521	
Ms.	Lisa	Taetle	htaetle@cfsd16.org	520-209-7521	
Ms.	Elsa	Young	eyoung@cfsd16.org	520-209-7534	
Ms.	Erin	Matyjasik	ematyjasik@cfsd16.org	520-209-8082	
Mr.	Jim	Stephenson	jstephenson@cfsd16.org	520-209-7516	
Ms.	Vicki	Heald	vheald@cfsd16.org	520-209-7527	
Ms.	Cari	Burson	cburson@cfsd16.org	520-209-8351	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Ms.	Mary Jo	Conery	mconery@cfsd16.org	520-209-7541	
Mr.	Jim	Stephenson	jstephenson@cfsd16.org	520-209-7516	
Ms.	Eileen	Jackson	ejackson@cfsd16.org	520-209-7537	
Ms.	Amy	Bhola	abhola@cfsd16.org	520-209-7537	
Ms.	Carole	Siegler	csiegler@cfsd16.org	520-209-7537	
Ms.	Amy	Krauss	akrauss@cfsd16.org	520-209-7537	
Mr.	Doug	Hadley	dhadley@cfsd16.org	520-209-7537	

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

SELECT from Dropdown

Edupoint (Synergy)

Munis

In Touch

www.cfsd16.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.	242.00	244.00	14,256,634	2,850,000	500,000	115,000	1,400	18,255,454	17,723,034	-2.9%
2000 Support Services											
2100 Students	2.	22.00	22.00	1,205,000	365,000	20,000	20,000	1,000	1,617,274	1,611,000	-0.4%
2200 Instructional Staff	3.	29.25	29.25	1,288,000	400,000	125,000	15,000	2,000	1,755,234	1,830,000	4.3%
2300 General Administration	4.	4.00	4.00	499,000	125,000	200,000	2,000	20,000	782,600	846,000	8.1%
2400 School Administration	5.	37.00	37.00	1,771,000	508,000	5,000	8,000	4,200	2,371,234	2,296,200	-3.2%
2500 Central Services	6.	19.50	19.00	1,149,000	339,000	470,000	18,000	40,000	1,958,000	2,016,000	3.0%
2600 Operation & Maintenance of Plant	7.	30.00	30.00	850,000	308,000	2,700,000	1,054,000	30	3,878,060	4,912,030	26.7%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00				17,000	5,000	3,000	24,550	25,000	1.8%
610 School-Sponsored Co-curricular Activities	10.	0.00							0	0	0.0%
620 School-Sponsored Athletics	11.	0.00		104,000	16,000	8,000	15,000	7,500	128,650	150,500	17.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	383.75	385.25	21,122,634	4,911,000	4,045,000	1,252,000	79,130	30,771,056	31,409,764	2.1%
200 and 300 Special Education											
1000 Instruction	15.	54.00	54.00	2,111,000	651,000	230,000	6,500	1,000	2,872,500	2,999,500	4.4%
2000 Support Services											
2100 Students	16.	8.50	8.50	428,000	125,000	125,000	3,500	0	636,000	681,500	7.2%
2200 Instructional Staff	17.	2.50	2.50	134,000	44,000	6,000	1,500	835	180,335	186,335	3.3%
2300 General Administration	18.	0.00						250	41,850	250	-99.4%
2400 School Administration	19.	0.00							0	0	0.0%
2500 Central Services	20.	0.00				1,350			1,377	1,350	-2.0%
2600 Operation & Maintenance of Plant	21.	0.00					1,200		1,549	1,200	-22.5%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	65.00	65.00	2,673,000	820,000	362,350	12,700	2,085	3,733,611	3,870,135	3.7%
400 Pupil Transportation	25.	0.00				1,558,083	311,800		727,733	1,869,883	156.9%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	3.00	3.90	219,629	44,692	3,200	300		198,002	267,821	35.3%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	451.75	454.15	24,015,263	5,775,692	5,968,633	1,576,800	81,215	35,430,402	37,417,603	5.6%

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	3,183,611	3,325,135	1.
2. Gifted Education	120,000	120,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	130,000	125,000	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	300,000	300,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	3,733,611	3,870,135	9.
10. IEP required pupil transportation costs coded within Program 400		73,000	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 7

**Estimated FTE Certified Employees**

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	6350	39000
All Funds - Federal	6330	

**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) \$ 25,000  
 (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	4,378,807	920,644					3,461,354	5,299,451	53.1%
2100 Support Services - Students	2	215,783	44,948					187,541	258,731	38.0%
2200 Support Services - Instructional Staff	3	8,059	1,695					17,445	9,754	-44.1%
2300 Support Services - General Administration	4							0	0	0.0%
2500 Central Services	5							0	0	0.0%
3300 Community Services Operations	6							0	0	0.0%
4000 Facilities Acquisition and Construction	7								0	
5000 Debt Service	8								0	
Total Expenditures (lines 1-8)	9	4,600,649	967,287	0	0	0	0	3,666,340	5,567,936	51.9%

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

Classroom Site Fund Budget Limit Calculation

FY 2021 Classroom Site Fund Budget Limit (from FY 2021 latest revised Budget, page 8, line B.7)	10.	3,666,340
FY 2021 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	2722579
Unexpended Budget Balance (line 8 minus 9)	12.	943,761
Interest Earned in the Classroom Site Fund in FY 2021	13.	12700
FY 2022 Classroom Site Fund Allocation (provided by ADE, based on \$733)	14.	4611475
Adjustments to FY 2022 Classroom Site Fund Budget Limit (1)	15.	
FY 2022 Classroom Site Fund Budget Limit (Sum of lines 10 through 14) (2)	16.	5567936

- (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	
<b>Unrestricted Capital Outlay Override (1)</b>		1,773,722	2,666,088	645,164	0		4,690,829	5,084,974	8.4%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>									
1000 Instruction	126,000	2,773,722	3,882,522				6,046,658	6,782,244	12.2%
2000 Support Services									
2100, 2200 Students and Instructional Staff	7,800	155,000	49,000				211,852	211,800	0.0%
2300, 2400, 2500, 2900 Administration	27,500		35,000				59,549	62,500	5.0%
2600 Operation & Maintenance of Plant	4,200		140,000				152,134	144,200	-5.2%
2700 Student Transportation			10,000				9,385	10,000	6.6%
3000 Operation of Noninstructional Services (5)			0				10,223	0	-100.0%
4000 Facilities Acquisition and Construction						85,000	86,055	85,000	-1.2%
5000 Debt Service				654,277	2,044		656,321	656,321	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>165,500</b>	<b>2,928,722</b>	<b>4,116,522</b>	<b>654,277</b>	<b>2,044</b>	<b>85,000</b>	<b>7,232,177</b>	<b>7,952,065</b>	<b>10.0%</b>

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	\$ 200,000
6642 Textbooks	600,000
6643 Instructional Aids	450,000
673X Furniture and Equipment	1,500,000
673X Vehicles	
673X Tech Hardware & Software	500,000

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Programs as described in A R S 815.211

\$ -

(3) Includes principal on Capital Equity Fund loans of \_\_\_\_\_, principal on capital leases of \$ 654,277, and principal on bonds of \$ 3,190,000 .

(4) Includes interest on Capital Equity Fund loans of \_\_\_\_\_, interest on capital leases of \$ 2,044, and interest on bonds of \$ 1,204,680 .

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
<b>Total Fund Expenditures</b>	1.	7,232,177	7,952,065	3,241,964	1,125,000	0		69,845	0
<b>Select Object Codes Detail (1)</b>									
6150 Classified Salaries	2.	0	0	82,472	84,115	0		0	0
6200 Employee Benefits	3.	0	0	22,296	23,143	0		0	0
6450 Construction Services	4.	86,055	85,000	2,250,000	1,017,742	0		69,845	0
6710 Land and Improvements	5.	0	0	0	0	0		0	0
6720 Buildings and Improvements	6.	0	0	0	0	0		0	0
673X Furniture and Equipment	7.	1,500,000	1,500,000	0	0	0		0	0
673X Vehicles	8.	0	0	0	0	0		0	0
673X Technology Hardware & Software	9.	500,000	500,000	0	0	0		0	0
6831, 6832 Redemption of Principal	10.	653,578	654,277	0	0	0		0	0
6841, 6842, 6850, 6860 Interest and Debt-Issuance Costs	11.	2,743	2,044	0	0	0		0	0
Total (lines 2-11)	12.	2,742,376	2,741,321	2,354,768	1,125,000	0	0	69,845	0
Total amounts reported on lines 2-11 above for:									
Renovation	13.	0	0	2,344,768	1,125,000			69,845	0
New Construction	14.	0	0	0	0	0		0	0
Other	15.	2,742,376	2,741,321	0	0	0		0	0
Total (lines 13-15, must equal line 12)	16.	2,742,376	2,741,321	2,344,768	1,125,000	0	0	69,845	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 2022 \_\_\_\_\_

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

	FTE		TOTAL ALL FUNCTIONS		
	Prior FY	Budget FY	Prior FY	Budget FY	
1. 100-130 ESEA Title I - Helping Disadvantaged Children	6000	3.00	1.20	254,901	105,491
2. 140-150 ESEA Title II - Prof. Dev. and Technology	6000	0.00		76,889	95,089
3. 160 ESEA Title IV - 21st Century Schools	6000	0.00		0	
4. 170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0	
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.25	0.25	58,043	49,811
6. 200 ESEA Title VII - Indian Education	6000	0.00		0	
7. 210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0	
8. 220 IDEA Part B	6000	24.54	24.50	1,111,318	960,413
9. 230 Johnson-O'Malley	6000	0.00		0	
10. 240 Workforce Investment Act	6000	0.00		0	
11. 250 AEA - Adult Education	6000	0.00		0	
12. 260-270 Vocational Education - Basic Grants	6000	0.50	0.50	42,602	33,997
13. 280 ESEA Title X - Homeless Education	6000	0.00		0	
14. 290 Medicaid Reimbursement	6000	0.00		0	
15. 374 E-Rate	6000	0.00		235,607	196,055
16. 378 Impact Aid	6000	0.00		0	
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	1.50	1.50	2,376,816	1,766,630
18. Total Federal Project Funds (lines 1-17)	6000	29.79	27.95	4,156,176	3,207,486

**STATE PROJECTS**

19. 400 Vocational Education	6000	0.00		67,101	40,132
20. 410 Early Childhood Block Grant	6000	0.00		0	
21. 420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0	
22. 425 Adult Basic Education	6000	0.00		0	
23. 430 Chemical Abuse Prevention Programs	6000	0.00		0	
24. 435 Academic Contests	6000	0.00		0	
25. 450 Gifted Education	6000	0.00		0	0
26. 456 College Credit Exam Incentives	6000	0.00		168,294	213,894
27. 457 Results-based Funding	6000	8.50	6.00	2,336,571	1,725,847
28. 460 Environmental Special Plate	6000	0.00		0	
29. 465-499 Other State Projects	6000	0.00		0	
30. Total State Project Funds (lines 19-29)	6000	8.50	6.00	2,571,966	1,979,873
31. Total Special Projects (lines 18 and 30)	6000	38.29	33.95	6,728,142	5,187,359

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

	Prior FY	Budget FY	
1. Teacher Compensation Increases	6000	0	0
2. Class Size Reduction	6000	0	0
3. Dropout Prevention Programs (M&O purposes)	6000	93,741	115,417
4. Instructional Improvement Programs (M&O purposes)	6000	95,838	98,614
5. Total Instructional Improvement Fund (lines 1-4)	6000	189,579	214,031

**OTHER FUNDS**

	Prior FY		Budget FY	
1. 050 County, City, and Town Grants	6000	0	0	1.
2. 071 English Language Learner (1)	6000	132,061	388,228	2.
3. 072 Compensatory Instruction (1)	6000	0	0	3.
4. 500 School Plant (2)	6000	350,000	380,000	4.
5. 510 Food Service	6000	500,000	1,000,000	5.
6. 515 Civic Center	6000	20,000	20,000	6.
7. 520 Community School	6000	1,000,000	1,500,000	7.
8. 525 Auxiliary Operations	6000	315,000	600,000	8.
9. 526 Extracurricular Activities Fees Tax Credit	6000	350,000	360,000	9.
10. 530 Gifts and Donations	6000	310,000	350,000	10.
11. 535 Career & Technical Education Projects	6000	0	0	11.
12. 540 Fingerprint	6000	0	0	12.
13. 545 School Opening	6000	0	0	13.
14. 550 Insurance Proceeds	6000	35,000	35,000	14.
15. 555 Textbooks	6000	5,000	10,000	15.
16. 565 Litigation Recovery	6000	0	0	16.
17. 570 Indirect Costs	6000	24,000	24,000	17.
18. 575 Unemployment Insurance	6000	0	0	18.
19. 580 Teacherage	6000	0	0	19.
20. 585 Insurance Refund	6000	0	0	20.
21. 590 Grants and Gifts to Teachers	6000	0	0	21.
22. 595 Advertisement	6000	0	0	22.
23. 596 Career Technical Education	6000	522,000	522,000	23.
24. 597 Arizona Industry Credentials Incentive	6000	910	6,090	24.
25. 639 Impact Aid Revenue Bond Building	6000	0	0	25.
26. 650 Gifts and Donations-Capital	6000	0	0	26.
27. 660 Condemnation	6000	0	0	27.
28. 665 Energy and Water Savings	6000	44,343	44,343	28.
29. 686 Emergency Deficiencies Correction	6000	0	0	29.
30. 691 Building Renewal Grant	6000	188,099	0	30.
31. 700 Debt Service	6000	4,414,750	4,394,680	31.
32. 720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33. 850 Student Activities	6000	18,429	75,000	33.
34. Other	6000	0	0	34.
<b>INTERNAL SERVICE FUNDS 950-989</b>				
1. 9 Self-Insurance	6000	0	0	1.
2. 955 Intergovernmental Agreements	6000	0	0	2.
3. 9 OPEB	6000	0	0	3.
4. 9 _____	6000	0	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. Maintenance and Operation</u>	<u>B. Unrestricted Capital Outlay</u>
*1. FY 2022 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ 29,154,944	\$ 29,144,244	\$ 10,700
*2. (a) FY 2022 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 2,395,110		
(b) DAA Adjustment (from APOR55 tab, page 5)	\$ 0		
(c) Total DAA (line 2.a plus 2.b)	\$ 2,395,110	1,087,222	1,307,888
*3. FY 2022 Override Authorization (A.R.S. §§15-901 and 15-902 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		3,967,537	
(b) Unrestricted Capital Outlay			2,000,000
(c) Special Program			
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)			
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		30,000	
(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)		45,000	
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		2,801,150	
(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)		342,450	
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)		\$ 37,417,603	
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)			\$ 3,318,588

\* 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>7,232,177</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>0</u>
3. Adjusted Amount Available for FY 2021 Capital Expenditures (line A.1 + A.2)	\$ <u>7,232,177</u>
4. Amount Budgeted in Fund 610 in FY 2021 (from FY 2021 latest revised Budget, page 4, line 10)	\$ <u>7,232,177</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>7,232,177</u>
6. FY 2021 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>2,666,700</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>4,565,477</u>
8. Interest Eamed in Fund 610 in FY 2021	\$ <u>68,000</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>3,318,588</u>
12. FY 2022 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>7,952,065</u></u>

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

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

English Language Learners Supplement	FTE		Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Property	Other	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2021	Budget FY 2022	
<b>Expenditures</b>			6100	6200	6500	6600	6700	6800			
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	3.25	5.00	320,783	67,445				132,061	388,228	194.0%
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%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	3.25	5.00	320,783	67,445	0	0	0	132,061	388,228	194.0%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
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%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 100216000  
VERSION Proposed

I certify that the Budget of Catalina Foothills Unified School District, Pima County for fiscal year 2022 was officially proposed by the Governing Board on, June 22, 2021, and that the complete Proposed Expenditure Budget may be reviewed by contacting Lisa Taetle at the District Office, telephone 520-209-7521 during normal business hours.

*[Signature]*  
President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2020 ADM</b>	<b>2021 ADM</b>	<b>2022 ADM</b>	1. Average salary of all teachers employed in FY 2022 (budget year)	56,038
<b>Attending</b>	5,168,829	4,939,181	4,939,000	2. Average salary of all teachers employed in FY 2021 (prior year)	55,038
<b>2. Tax Rates:</b>			<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)			3.7134	3.7100	4. Percentage increase
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)			1.8745	1.3220	2%
<b>3. Budgeted Expenditures and Budget Limits</b>			<b>Budgeted Expenditures</b>	<b>Budget Limit</b>	Comments on average salary calculation (Optional):
<b>Maintenance &amp; Operation Fund</b>			37,417,603	37,417,603	
<b>Classroom Site Fund</b>			5,567,936	5,567,936	
<b>Unrestricted Capital Outlay Fund</b>			7,952,065	7,952,065	
				5. Average salary of all teachers employed in FY 2018	46,381
				6. Total percentage increase in average teacher salary since FY 2018	21%

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	
<b>100 Regular Education</b>							
1000 Instruction	17,660,454	17,106,634	595,000	616,400	18,255,454	17,723,034	-2.9%
<b>2000 Support Services</b>							
2100 Students	1,515,000	1,570,000	102,274	41,000	1,617,274	1,611,000	-0.4%
2200 Instructional Staff	1,639,000	1,688,000	116,234	142,000	1,755,234	1,830,000	4.3%
2300, 2400, 2500 Administration	4,092,000	4,391,000	1,019,834	767,200	5,111,834	5,158,200	0.9%
2600 Oper./Maint. of Plant	1,124,000	1,158,000	2,754,060	3,754,030	3,878,060	4,912,030	26.7%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	24,550	25,000	24,550	25,000	1.8%
610 School-Sponsored Cocurric. Activities	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	117,500	120,000	11,150	30,500	128,650	150,500	17.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	<b>26,147,954</b>	<b>26,033,634</b>	<b>4,623,102</b>	<b>5,376,130</b>	<b>30,771,056</b>	<b>31,409,764</b>	<b>2.1%</b>
<b>200 and 300 Special Education</b>							
1000 Instruction	2,641,000	2,762,000	231,500	237,500	2,872,500	2,999,500	4.4%
<b>2000 Support Services</b>							
2100 Students	533,000	553,000	103,000	128,500	636,000	681,500	7.2%
2200 Instructional Staff	172,000	178,000	8,335	8,335	180,335	186,335	3.3%
2300, 2400, 2500 Administration	0	0	43,227	1,600	43,227	1,600	-96.3%
2600 Oper./Maint. of Plant	0	0	1,549	1,200	1,549	1,200	-22.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
<b>Special Education Subsection Subtotal</b>	<b>3,346,000</b>	<b>3,493,000</b>	<b>387,611</b>	<b>377,135</b>	<b>3,733,611</b>	<b>3,870,135</b>	<b>3.7%</b>
400 Pupil Transportation	0	0	727,733	1,869,883	727,733	1,869,883	156.9%
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	192,842	264,321	5,160	3,500	198,002	267,821	35.3%
<b>TOTAL EXPENDITURES</b>	<b>29,686,796</b>	<b>29,790,955</b>	<b>5,743,606</b>	<b>7,626,648</b>	<b>35,430,402</b>	<b>37,417,603</b>	<b>5.6%</b>

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

CTD NUMBER 100216000  
 VERSION Proposed

TOTAL EXPENDITURES BY FUND

Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	35,430,402	37,417,603	1,987,201	5.6%
Instructional Improvement	189,579	214,031	24,452	12.9%
English Language Learner	132,061	388,228	256,167	194.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,666,340	5,567,936	1,901,596	51.9%
Federal Projects	4,156,176	3,207,486	(948,690)	-22.8%
State Projects	2,571,966	1,979,873	(592,093)	-23.0%
Unrestricted Capital Outlay	7,232,177	7,952,065	719,888	10.0%
New School Facilities	0	0	0	0.0%
Adjacent Ways	69,845	0	(69,845)	-100.0%
Debt Service	4,414,750	4,394,680	(20,070)	-0.5%
School Plant Fund	350,000	380,000	30,000	8.6%
Auxiliary Operations	315,000	600,000	285,000	90.5%
Bond Building	3,241,964	1,125,000	(2,116,964)	-65.3%
Food Service	500,000	1,000,000	500,000	100.0%
Other	2,517,781	2,946,433	428,652	17.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE

Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	3,183,611	3,325,135
Gifted Education	120,000	120,000
Remedial Education	0	0
ELL Incremental Costs	130,000	125,000
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	300,000	300,000
TOTAL	3,733,611	3,870,135

PROPOSED STAFFING SUMMARY

Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	1	19	20	1 to 247.0
Teachers	1	275	276	1 to 17.9
Other	0	34	34	1 to 145.3
Subtotal	2	328	330	1 to 15.0
Classified --				
Managers, Supervisors, Directors	0	8	8	1 to 617.4
Teachers Aides	0	43	43	1 to 114.9
Other	1	100	101	1 to 48.9
Subtotal	1	151	152	1 to 32.5
TOTAL	3	479	482	1 to 10.2
Special Education --				
Teacher	0	21	21	1 to 23.4
Staff	0	60	60	1 to 7.0

**FY 2022 Truth in Taxation Work Sheet (A.R.S. §15-905.01)**

1.	FY 2022 Truth in Taxation Base Limit (from FY 2021 TNT work sheet, line 3 + line 11)	\$ <u>0</u>
2.	Deduction for discontinued programs	<u>0</u>
3.	Adjusted FY 2022 TNT Base Limit	\$ <u><u>0</u></u>

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

**FY 2022 Budgeted Expenditures**

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

**Adjustments for FY 2021 Expenditures**

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center	
a.	FY 2021 Total Actual Expenditures for programs above	\$ _____
b.	Sum of FY 2021 original budget amounts for programs above (from FY 2021 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 2021 final budget for Small School Adjustment	\$ _____
b.	FY 2021 original budget for Small School Adjustment (from FY 2021 TNT work sheet, line 7)	\$ <u>0</u>
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ <u>0</u>
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ <u><u>0</u></u>
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ <u><u>0</u></u>
12.	Amount to be Levied in FY 2022 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ <u>0</u>
13.	Amount to be Levied in FY 2022 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$ _____

**Calculations for Truth in Taxation Notice**

A.	Sum of lines 11, 12, and 13	\$ <u>0</u>
B.1.	Current Assessed Value	\$ _____
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ _____ (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ <u>0</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ _____ (2)

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

**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 <b>OR</b> 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.

	PSD	K-8	9-12	Total
<b>Prior Years ADM (A.R.S. §§15-901 and 15-961)</b>				
1. FY 2020 100th-Day ADM				5,044.914
2. FY 2021 100th-Day ADM	8.795	3,081.199	1,781.423	4,871.417
<b>Current Year ADM (A.R.S. §§15-943 and 15-808)</b>				
3. FY 2022 Estimated Non-AOI Student Count	8.000	3,090.000	1,787.000	4,885.000
4. FY 2022 Estimated AOI Full-Time Student Count				0.000
5. FY 2022 Estimated AOI Part-Time Student Count				0.000
6. Total FY 2022 Estimated Student Count	8.000	3,090.000	1,787.000	4,885.000

**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	1,145.222		
8. K-3	1,145.222		
9. ELL	81.585		
10. HI	0.000		
11. MD-R, A-R, and SID-R	62.610		
12. MD-SC, A-SC, and SID-SC	3.920		
13. MD-SSI	0.000		
14. OI-R	4.000		
15. OI-SC	0.000		
16. P-SD	2.400		
17. DD*, ED, MIID, SLD, SLI*, and OHI	334.370		
18. ED-P	0.000		
19. MOID	1.000		
20. VI	1.000		
21. Total Add-on Count (lines 7 through 20)	2,781.329	0.000	0.000

\*School aged students only

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

1.   K-8 9-12 Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
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 <b>non-federal</b> audit expenditures from all funds (A.R.S. §15-914.F)	\$42,112.50
7. FY 2020 actual <b>federal</b> audit expenditures from all funds	
8. FY 2020 actual <b>total</b> audit expenditures from all funds (line 6 plus line 7)	\$42,112.50

**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	1,845.00
2. Number of Eligible Students Transported in FY 2021	2,760.00
3. FY 2021 Annual Expenditure for Bus Tokens	
4. FY 2021 Annual Expenditure for Bus Passes	
5. Actual Route Miles traveled in July and August 2020 to Transport Pupils w/Disabilities for Extended School Year	
6. Estimated Route Miles Traveled in June 2021 to Transport Pupils w/Disabilities for Extended School Year	

**OTHER INFORMATION**

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

**ASSESSED PROPERTY VALUATIONS**

4. 2021 Primary Net Assessed Valuation (AV)	\$677,141,517
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**DATA ENTRY SHEET**

5.	2021 Primary Net Assessed Valuation (AV2)	
6.	2021 Salt River Project (SRP) Valuation	
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)	\$32,629,252.00
10.	FY 2021 M&O Fund Actual Expenditures (if any) for:	
a.	Special Program Override	
b.	Desegregation (A.R.S. §15-910)	
c.	Tuition Out Debt Service	
d.	Dropout Prevention Programs	
e.	Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)	
f.	Performance Pay (A.R.S. §15-920)	
11.	Budget Balance Carryforward transferred to the School Opening Fund (if any)	



**DATA ENTRY SHEET**

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

12	FY 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	1990
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**

- 4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3)
- 5. 10% of the District's Total RCL
- 6. Maximum override, subject to an election (Greater of line 4 or line 5)

\$	0.00
\$	0.00
\$	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 Tuition Out High School Count	B <u>Debt Service Per Pupil Tuition</u>	C <u>Debt Service Tuition Limit</u>	D Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a.	0	0.000	0.00	0.00	0.00	0.00
b.	0	0.000	0.00	0.00	0.00	0.00
c.	0	0.000	0.00	0.00	0.00	0.00
d.	0	0.000	0.00	0.00	0.00	0.00
e.	0	0.000	0.00	0.00	0.00	0.00
f.	<b>Total High School Count:</b>		0.000	0.00	0.00	0.00
g.	<b>Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):</b>					0.00

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.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	<b>Increase to DSL and RCL for Tuition:</b>		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 Tuition Out High School Count	B <u>Debt Service Per Pupil Tuition</u>	C <u>Debt Service Tuition Limit</u>	D Per Pupil Tuition in Excess of Debt Service Limit (B-C)	Increase to GBL (A x D)
a.	0	0.000	0.00	0.00	0.00	0.00
b.	0	0.000	0.00	0.00	0.00	0.00
c.	0	0.000	0.00	0.00	0.00	0.00
d.	0	0.000	0.00	0.00	0.00	0.00
e.	0	0.000	0.00	0.00	0.00	0.00
f.	<b>Total High School Count:</b>		0.000	0.00	0.00	0.00
g.	<b>Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 5):</b>					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.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	<b>Revised Increase to DSL and RCL for Tuition (to line 6):</b>		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
=
0.000
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).  
Rev. 5/21 Arizona Department of Education and Auditor General

**CALCULATIONS**

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

first year factor	x	0.75	=	0.00
second year factor	x	0.50	=	0.00
third year factor	x	0.25	=	0.00

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:

- a. By \$650,000 for the first year of the loss.
- b. By \$600,000 for the second year following the loss.
- c. By \$500,000 for the third year following the loss.
- d. By \$300,000 for the fourth year following the loss.
- e. By \$100,000 for the fifth year following the loss.

\$ 0.00
\$ 0.00
\$ 0.00
\$ 0.00
\$ 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.
- b. By \$200,000 if it loses an additional 50 students in the second year.
- c. By \$325,000 if it loses an additional 50 students in the third year.
- d. By \$200,000 in the fourth year if it was eligible for the third year loss.
- e. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

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

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

- 1. Dropout Prevention Program (from page 1, line 27)
- 2. Tuition-Out Debt Services (from Calculation of Tuition Out for High School Students section, lines 1.a through 1.e, column A x column B)
- 3. Adjustment for Tuition Loss (from APOR55 tab, page 4, BSL Adjustments section)
- 4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)
- 5. Vocational M&O Expenses (from page 1, line 28)
- 6. Adjacent Ways (from TNT Work Sheet, line 12)
- 7. Phase Down Small School Budget Limit Exemption (based on Calculation of Small School Adjustment Phase Down Limit section only if \$50,000 option is used without an election)

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

**Basic Calculations For Equalization Assistance FY 2021-22**

Non-AOI Student Counts									
Student Count	PSD	K-8	9-12	Total	Student Count	PSD	K-8	9-12	Total
FY 2021-22 ADM	8,000	3,090,000	1,787,000	4,885,000	FY 2020-21 ADM	8,795	3,081,199	1,781,423	4,871,417

Weighted Student Counts	Student Count	Support Level Weight		Weighted Student Count
FY 2021-22 ADM: District PSD	8,000	x 1.450	=	11,600
District K-8	3,090,000	x 1.158	=	3,578,220
District 9-12	1,787,000	x 1.268	=	2,265,916
<b>SubTotal</b>	<b>4,885,000</b>			<b>5,855,736</b>

Add-Ons (FY 2021-22 ADM)	Student Count	Support Level Weight		Weighted Add-on Count
K-3 Reading	1,145,222	x 0.040	=	45,809
K-3	1,145,222	x 0.060	=	68,713
ELL	81,585	x 0.115	=	9,382
HI	0,000	x 4.771	=	0,000
MD-R, A-R, SID-R	62,610	x 6.024	=	377,163
MD-SC, A-SC, SID-SC	3,920	x 5.883	=	23,061
MD-SSI	0,000	x 7.947	=	0,000
OI-R	4,000	x 3.158	=	12,632
OI-SC	0,000	x 6.773	=	0,000
P-SD	2,400	x 3.595	=	8,628
DD*, ED, MIID, SLD, SLI*, OHI	334,370	x 0.003	=	1,003
ED-P	0,000	x 4.822	=	0,000
MOID	1,000	x 4.421	=	4,421
VI	1,000	x 4.806	=	4,806
<b>Total Weighted Student Count Add-Ons</b>				<b>555,618</b>

\*School aged students only

**Basic Calculations For Equalization Assistance FY 2021-22**

AOI Full Time Student Counts					Student Count	Prior year AOI Full-Time Student Counts are shown on the APOR 55-1, p. 2
Student Count	PSD	K-8	9-12	Total	FY 2020-21 ADM	
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 1.268	= 0.000
<b>SubTotal</b>	<b>0.000</b>		<b>0.000</b>

<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, MHID, 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
<b>Total Weighted Student Count Add-Ons</b>			<b>0.000</b>

\*School aged students only

**Basic Calculations For Equalization Assistance FY 2021-22**

AOI Part Time Student Counts					Student Count	Prior year AOI Part-Time Student Counts are shown on the APOR 55-1, p. 2
Student Count	PSD	K-8	9-12	Total	FY 2020-21 ADM	
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 1.268	= 0.000
<b>SubTotal</b>	<b>0.000</b>		<b>0.000</b>

<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, MHID, 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
<b>Total Weighted Student Count Add-Ons</b>			<b>0.000</b>

\*School aged students only

**Basic Calculations For Equalization Assistance FY 2021-22**

<b>Base Support Level</b>				<b>Base Support Level</b>			
	Non-AOI	AOI FT	AOI PT		Non-AOI	AOI FT	AOI PT
Extended BSL Amount	\$27,950,618.33	\$0.00	\$0.00	Weighted Student	5,855.736	0.000	0.000
Teacher Experience Index	1.0000	1.0000	1.0000	Weighted Add-On	+ 555.618	0.000	0.000
	\$27,950,618.33	\$0.00	\$0.00	Total Weighted	= 6,411.354	0.000	0.000
				AOI Funding	x	0.95	0.85
				Base Level Amount	x \$4,359.55	\$4,359.55	\$4,359.55
Extended BSL Amount Total		\$ 27,950,618.33		Extended Amount	= \$27,950,618.33	\$0.00	\$0.00
Base Support Level Adjustments Total		\$ 42,112.50					
<b>Base Support Level/Base Revenue Control Limit</b>		<b>\$ 27,992,730.83</b>					

  

<b>Calculation For TSL</b>		<b>Base Support Level Adjustments</b>	
Approved Daily Route Miles		<b>Audit Service Expense</b>	\$ 42,112.50
Total Approved Daily Route Miles	1,845	Increase for Tuition Loss Adjustment	\$ 0.00
Eligible Students Transported	2,760	Increase for Student Revenue Loss Phase-Down	\$ 0.00
Unadjusted Route Miles Per Eligible Student	0.668	<b>Adjustment for Remote Instructional Time calculated by ADE</b>	\$ 0.00
State Support Level Per Route Mile	2.24		
Daily Route Miles x 180 Days	332,100.00	Base Support Level Adjustments Total	\$ 42,112.50
To and From School Support Level	\$ 743,904.00		
<b>Activity Trip Level Factor</b>	0.15	<b>Calculation for DSL</b>	
Activity Trip Support Level	\$ 111,585.60	2021-22 Base Support Level (BSL)/BRCL	\$ 27,992,730.83
		2021-22 Consolidation	\$ 0.00
Handicapped Extended School Year Mileage	0.000	Tuition Out For High School Students (Type 03)	\$ 0.00
Handicapped Extended School Year Support Level	\$ 0.00	2021-22 Transportation Support Level (TSL)	\$ 855,489.60
		<b>2021-22 District Support Level (DSL)</b>	<b>\$ 28,848,220.43</b>
Annual Expenditures For:		<b>Calculation For RCL</b>	
Districts	Bus Passes \$0.00 Bus Tokens \$0.00	2021-22 Base Support Level (BSL)/BRCL	\$ 27,992,730.83
<b>2021-22 Transportation Support Level (TSL)</b>		2021-22 Consolidation	\$ 0.00
		Tuition Out For High School Students (Type 03)	\$ 0.00
		2021-22 Trans. Revenue Control Limit (TRCL)	\$ 1,162,213.59
		<b>2021-22 Revenue Control Limit (RCL)</b>	<b>\$ 29,154,944.42</b>
		<b>2021-22 DSL</b>	<b>\$ 28,848,220.43</b>
		<b>2021-22 RCL</b>	<b>\$ 29,154,944.42</b>

  

<b>Calculation For TRCL</b>			
2020-21 Transportation Revenue Control Limit (TRCL)		\$	1,162,213.59
Change:	2021-22 TSL	\$ 855,489.60	
	2020-21 TSL	\$ 855,489.60	
	Difference:	\$ 0.00	
Preliminary FY2021-22 TRCL		\$	1,162,213.59
120% of FY2021-22 TSL		\$	1,026,587.52
Adjusted FY2021-22 TRCL		\$	1,162,213.59
<b>2021-22 Transportation Revenue Control Limit</b>		\$	<b>1,162,213.59</b>



**Basic Calculations For Equalization Assistance FY 2021-22**

<b>District Additional Assistance (DAA) Calculations (DAA calculations use prior year student count)</b>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2021-22 District Student Count	8,795	3,081,199	1,781,423	
Type 03 District Tuition Out Trans. Count (Type 03 High School Only, Per Student Count Factor at 50%)	8,795	3,081,199	0,000	
DAA Per Student Count	x \$450.76	x \$450.76	x \$492.94	
Preliminary DAA	= \$3,964.43	= \$1,388,881.26	= \$878,134.65	\$2,270,980.34
<b>DAA Growth Factor</b>				
FY 2021-22 Actual Student Count (FY 2021 ADM)	4,871,417			
FY 2020-21 Actual Student Count (FY 2020 ADM)	/ 5,044,914			
FY 2021-22 DAA Growth Factor*	= 0.9656			
	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>				
<b>District DAA</b>	<b>\$3,964.43</b>	<b>\$1,388,881.26</b>	<b>\$878,134.65</b>	<b>\$2,270,980.34</b>
<b>DAA For High School Textbooks</b>				
FY 2021-22 Actual 9-12 Student Count			1,781,423	
Support Level Amount For Textbooks			x \$69.68	
DAA For Textbooks				\$124,129.55
DAA Adjustment	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total FY 2021-22 DAA Base</b>	<b>\$1,392,845.69</b>		<b>\$1,002,264.20</b>	<b>\$2,395,109.89</b>

**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	3,589,820	0.6130	\$28,848,220.43	\$17,683,959.12
9-12	2,265,916	0.3870	\$28,848,220.43	\$11,164,261.31
Tuition Out For High School Student (Type 03)				\$0.00
<b>Total</b>	<b>5,855,736</b>			<b>\$28,848,220.43</b>

		<u>Qualifying Tax Rate</u>	<u>Qualifying Levy</u>
Primary Assessed Valuation (AV)	\$677,141,517.00	K-8 \$1.7694	
Primary Assessed Valuation 2 (AV2)	\$0.00	9-12 \$1.7694	
SRP Assessed Valuation	\$0.00		
GPLET Assessed Valuation	\$0.00		
<b>Equalization Assessed Valuation</b>	<b>\$677,141,517.00 (/100)</b>	<b>X</b>	<b>\$1.7694 = \$11,981,342.00</b>

<u>Calculation of Equalization Assistance</u>	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
RCL/DSL Allocation	\$17,683,959.12	\$11,164,261.31	\$28,848,220.43
DAA Allocation	\$1,392,845.69	\$1,002,264.20	\$2,395,109.89
District Type 03 Tuition Out Charge		\$0.00	\$0.00
<b>FY 2021-22 Equalization Base</b>	<b>\$19,076,804.81</b>	<b>\$12,166,525.51</b>	<b>\$31,243,330.32</b>
Qualifying Levy	\$11,981,342.00	\$11,981,342.00	\$23,962,684.00
<b>Total Equalization Assistance</b>	<b>\$7,095,462.81</b>	<b>\$185,183.51</b>	<b>\$7,280,646.32</b>