



FY 2024
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Revised #1

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2024 was

Proposed	<u>June 13, 2023</u>
Adopted	<u>July 11, 2023</u>
Revised	<u>December 12, 2023</u>
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
SIGNED	SIGNED

The FY 2024 budget file for the version described above will be uploaded via
the School Finance Budget System on ADE's website by December 14, 2023.
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
_____	_____
Shad Housley	Nicolette C. Gardner
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Nicolette C. Gardner

Telephone: 928-537-5463 Email: ngardner@vernon.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2023	\$ <u>3,368,000</u>
2. Estimated Revenues by Source for Fiscal Year 2024 (excluding property taxes)	
Local 1000	\$ <u>60,000</u>
Intermediate 2000	\$ <u>125,000</u>
State 3000	\$ <u>1,350,000</u>
Federal 4000	\$ <u>1,500,000</u>
TOTAL	\$ <u>3,035,000</u>

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

	Prior FY 2023	Est. Budget FY 2024
Primary Tax Rate:	<u>6.4176</u>	<u>4.7961</u>
Secondary Tax Rates:		
M&O Override	_____	_____
Special Program Override	_____	_____
Capital Override	_____	_____
Class A Bonds	_____	_____
Class B Bonds	_____	_____
CTED	_____	_____
Desegregation	_____	_____
Total Secondary Tax Rate	<u>0.0000</u>	<u>0.0000</u>

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	<u>Budgeted Expenditures</u>	<u>Budget Limit</u>
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>2,003,122</u>	\$ <u>2,003,122</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ <u>245,129</u>	\$ <u>245,129</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>1,615,843</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>3,864,094</u>

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

1. Average salary of all teachers employed in FY 2024 (budget year)	\$ <u>48,521</u>
2. Average salary of all teachers employed in FY 2023 (prior year)	\$ <u>47,804</u>
3. Increase in average teacher salary from the prior year	\$ <u>717</u>
4. Percentage increase	<u>1%</u>

Comments on average salary calculation (Optional): Increase 1.5% (Budget sheets round to full percent only). Base pay does not include 301 pay distributed based on variable annual allotment.

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

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Shad	Housley	shousley@vernon.k12.az.us	928-537-5463	108
Executive Assistant to Superintendent	Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	0
Chief Financial Officer		n/a	n/a	ngardner@vernon.k12.az.us		
Business Manager 1	Mrs.	Nicolette	Gardner	ngardner@vernon.k12.az.us	928-537-5463	104
Business Manager 2		n/a	n/a	ngardner@vernon.k12.az.us		
Business Consultant		n/a	n/a	ngardner@vernon.k12.az.us		
School District Employee Report (SDER) Coordinator	Mrs.	Nicolette	Gardner	ngardner@vernon.k12.az.us	928-537-5463	104
SPED Data Reporting Coordinator	Mr.	Shad	Housley	shousley@vernon.k12.az.us	928-537-5463	108
AzEDS/ADM Data Coordinator	Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	0
Transportation Data Reporting Coordinator	Miss	Jessica	Wheeler	jwheeler@vernon.k12.az.us	928-537-5463	154
CTE Coordinator		n/a	n/a	ngardner@vernon.k12.az.us		
Poverty Coordinator	Mrs.	Karol	Coffman	kcoffman@vernon.k12.az.us	928-537-5463	0
Assessments Coordinator	Mrs.	Tammy	Yost	tyost@vernon.k12.az.us	928-537-5463	116
Curriculum Coordinator	Mrs.	Lisa	Mearean	lmarean@vernon.k12.az.us	928-537-5463	
Information Technology (IT) Director		n/a	n/a	ngardner@vernon.k12.az.us		
Bookstore Manager		n/a	n/a	ngardner@vernon.k12.az.us		
Governing Board Member	Mr.	John	Wilhelm	jwilhelm@vernon.k12.az.us	928-537-5463	
Governing Board Member	Mrs.	Deanna	Hunt	dhunt@vernon.k12.az.us	928-537-5463	
Governing Board Member	Mr.	Steve	Coombs	scoombs@vernon.k12.az.us	928-537-5463	
Governing Board Member	Mrs.	Ashley	Umphress	aumphress@vernon.k12.az.us	928-537-5463	
Governing Board Member	Mrs.	Ruth	Parsons	rparsons@vernon.k12.az.us	928-537-5463	
Governing Board Member		n/a	n/a			
Governing Board Member		n/a	n/a			
Governing Board Member		n/a	n/a			
Governing Board Member		n/a	n/a			

SELECT from Dropdown

Student Information Systems (SIS) Vendor

PowerSchool (PowerSchool)

Accounting Information System

Infinite Visions

n/a

Bookstore Cash Receipting System

N/A

District's website home page address

www.vernon.k12.az.us

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 2023	Budget FY 2024	
		100 Regular Education									
1000 Instruction	1.	0.00		500,998	198,000	36,941	2,600	0	1,157,434	738,539	-36.2%
2000 Support Services											
2100 Students	2.	0.00		3,200	1,588	1,000	500	0	5,088	6,288	23.6%
2200 Instructional Staff	3.	0.00		5,685	3,450	30,190	2,100	0	42,325	41,425	-2.1%
2300 General Administration	4.	0.00		110,000	53,000	10,630	500	695	174,825	174,825	0.0%
2400 School Administration	5.	0.00		74,900	64,530	50	500	0	139,980	139,980	0.0%
2500 Central Services	6.	0.00		61,700	28,200	38,428	4,000	300	141,694	132,628	-6.4%
2600 Operation & Maintenance of Plant	7.	0.00		110,872	40,527	134,622	58,100	0	344,121	344,121	0.0%
2900 Other	8.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00		0	0	0	6,584	0	6,584	6,584	0.0%
610 School-Sponsored Cocurricular Activities	10.	0.00		1,275	670	200	0	0	2,145	2,145	0.0%
620 School-Sponsored Athletics	11.	0.00		4,500	870	600	300	200	6,470	6,470	0.0%
630 Other Instructional Programs	12.	0.00		0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0.00		0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	873,130	390,835	252,661	75,184	1,195	2,020,666	1,593,005	-21.2%
200 and 300 Special Education											
1000 Instruction	15.	0.00		56,635	22,306	31,220	0	0	110,161	110,161	0.0%
2000 Support Services											
2100 Students	16.	0.00		0	250	57,300	0	0	57,350	57,550	0.3%
2200 Instructional Staff	17.	0.00		0	250	4,025	0	0	4,275	4,275	0.0%
2300 General Administration	18.	0.00		0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0.00		0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0.00		0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0.00		0	0	0	0	0	0	0	0.0%
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	0.00	0.00	56,635	22,806	92,545	0	0	171,786	171,986	0.1%
400 Pupil Transportation	25.	0.00		98,960	43,920	48,640	38,590	300	223,632	230,410	3.0%
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	0	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.	0.00		0	0	7,721	0	0	7,721	7,721	0.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	0.00	0.00	1,028,725	457,561	401,567	113,774	1,495	2,423,805	2,003,122	-17.4%

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	171,786	171,986	1.
2. Gifted Education	0		2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	171,786	171,986	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	12.00	12.00
Number of FTE - Certified Purchased Services Personnel		0.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	15800
All Funds - Federal	6330	

FY 2024 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component \$ 1,020

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 6,584
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease
								Prior FY 2023	Budget FY 2024	
1000 Instruction	1.	130,563	28,300	24,702				164,707	183,565	11.4%
2100 Support Services - Students	2.							0	0	0.0%
2200 Support Services - Instructional Staff	3.							0	0	0.0%
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	0	
5000 Debt Service	8.							0	0	
Total Expenditures (lines 1-8)	9.	130,563	28,300	24,702	0	0	0	164,707	183,565	11.4%

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 2023 Classroom Site Fund Budget Limit (from FY 2023 latest revised Budget, page 3, line 16)	10.	164,707
FY 2023 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	94888
Unexpended Budget Balance (line 10 minus 11)	12.	69,819
Interest Earned in the Classroom Site Fund in FY 2023	13.	
FY 2024 Classroom Site Fund Allocation (provided by ADE, based on \$758)	14.	113746
Adjustments to FY 2024 Classroom Site Fund Budget Limit (1)	15.	
FY 2024 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	183565

(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	Short-term Noninstructional Software Subscription 6655	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
									Prior FY 2023	Budget FY 2024	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)	2.	0	89,000		13,511			31,558	134,069	134,069	0.0%
1000 Instruction	2.	0	89,000		13,511			31,558	134,069	134,069	0.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	2,200	0	467			0	2,667	2,667	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	28,043			0	34,120	28,043	-17.8%
2600 Operation & Maintenance of Plant	5.	0		0	7,471			861	8,332	8,332	0.0%
2700 Student Transportation	6.	0		0	12,000			0	7,000	12,000	71.4%
3000 Operation of Noninstructional Services (5)	7.	0		0	8,300			0	8,300	8,300	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	32,418			19,300	48,355	51,718	7.0%
5000 Debt Service	9.					0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	91,200	0	102,210	0	0	51,719	242,843	245,129	0.9%

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

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

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

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)] \$ 8,300

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 2,200
6642 Textbooks	56,699
6643 Instructional Aids	32,302
673X Furniture and Equipment	70,027
673X Vehicles	12,000
673X Tech Hardware & Software	39,340

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

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

(4) Includes interest on Capital Equity Fund loans of _____, interest on leases of _____, 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.	242,843	245,129	0	0	0	0	0	0	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	10,720	5,500	0	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	70,027	70,027	0	0	0	0	0	0	7.
673X Vehicles	8.	0	12,000	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	39,340	39,340	0	0	0	0	0	0	9.
6831, 6832, 6833 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	120,087	126,867	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	48,355	55,135	0	0			0	0	13.
New Construction	14.	0	0	0	0			0	0	14.
Other	15.	71,732	71,732	0	0			0	0	15.
Total (lines 13-15, must equal line 12)	16.	120,087	126,867	0	0			0	0	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2024 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
11. 250 AEA - Adult Education
12. 260-270 Vocational Education - Basic Grants
13. 280 ESEA Title X - Homeless Education
14. 290 Medicaid Reimbursement
15. 374 E-Rate
16. 378 Impact Aid
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18. Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

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

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

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

FTE		TOTAL ALL FUNCTIONS	
Prior FY	Budget FY	Prior FY	Budget FY
0.00		206,833	180,628
0.00		35,003	13,650
0.00		12,390	13,848
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		58,193	34,648
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		0	
0.00		50,350	45,350
0.00		0	
0.00		1,247,610	1,327,719
0.00	0.00	1,610,379	1,615,843
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		39,777	58,000
0.00	0.00	39,777	58,000
0.00	0.00	1,650,156	1,673,843

Prior FY	Budget FY
6,765	6,765
0	0
0	0
11,465	11,465
18,230	18,230

OTHER FUNDS EXPENDITURES

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

INTERNAL SERVICE FUNDS 950-989

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

Prior FY	Budget FY
0	0
0	0
0	0
1,500	1,500
105,500	105,500
10,000	10,000
0	0
1,200	1,200
20,000	20,000
10,500	10,500
0	0
100	100
0	0
2,500	2,500
100	100
950	950
76,000	76,000
0	0
0	0
0	0
0	0
0	0
0	0
365,000	765,000
0	0
0	0
0	0
8,600	8,600
0	0
0	0
0	0
0	0
9,000	9,000
0	0
0	0

(1) From Supplement, line 10 and line 20, respectively.
 (2) Indicate amount budgeted in Fund 500 for M&O purposes

**CALCULATION OF FY 2024 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 2024 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ <u>1,538,793</u>	\$ <u>1,484,957</u>		\$ <u>53,836</u>
*2. (a) FY 2024 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ <u>85,795</u>			
(b) DAA Adjustment (from BSA55 tab, page 4)	\$ <u>0</u>			
(c) Total DAA (line 2.a plus 2.b)	\$ <u>85,795</u>			<u>85,795</u>
*3. FY 2024 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)				
(a) Maintenance and Operation				
(b) Unrestricted Capital Outlay				
(c) Special Program				
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		<u>50,000</u>		
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) (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				
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)				
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)				
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)				
8. Budget Increase for:				
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)				
* Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>425,386</u>		
(c) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)				
(d) Registered Warrant or Tax Anticipation Note Interest Expended in FY 2022 (A.R.S. §15-910.N, as amended by Laws 2022, Ch. 285, §3)				
* (e) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)				
* (f) FY 2023 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>		
(g) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)				
* (h) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)				
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.				
(a) Prior Year Over Expenditures/Resolutions:				
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>				
(c) <u>Increase for Energy and Water Savings Fund Transfer to M&O</u>				
(d) <u>Noncompliance Adjustment</u>				
(e) <u>ADM/Transportation Audit Adjustment</u>				
(f) <u>Other:</u>				
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>8,579</u>		
*11. Estimated Allocation of Onetime State Aid Supplement (Laws 2023, Ch. 133, §31)		<u>34,200</u>		
12. FY 2024 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$ 2,003,122</u>		
13. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)				<u>\$ 139,631</u>

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

**CALCULATION OF FY 2024 UNRESTRICTED CAPITAL BUDGET LIMIT
 (A.R.S. §15-947.D)**

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2023 Unrestricted Capital Budget Limit (UCBL) (from FY 2023 latest revised Budget, page 8, line 12)	\$ <u>242,843</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 2023 Capital Expenditures (line 1 + 2)	\$ <u>242,843</u>
4. Amount Budgeted in Fund 610 in FY 2023 (from FY 2023 latest revised Budget, page 4, line 10)	\$ <u>242,843</u>
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$ <u>242,843</u>
6. FY 2023 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>137,345</u>
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	\$ <u>105,498</u>
8. Interest Earned in Fund 610 in FY 2023	\$ _____
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$ _____
10. Adjustment to UCBL for FY 2024 (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>139,631</u>
12. FY 2024 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$ <u><u>245,129</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 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
	Prior FY	Budget FY							Prior FY 2023	Budget FY 2024	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT REVISED EXPENDITURE BUDGET

CTD NUMBER 010309000
 VERSION Revised #1

I certify that the Budget of Vernon Elementary School District No. 9 District, Apache County for fiscal year 2024 was officially revised by the Governing Board on, December 12, 2023, and that the complete Revised Expenditure Budget may be reviewed by contacting Shad Housley at the District Office, telephone 928-537-5463 during normal business hours.

John Wilhelm
 President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2022 ADM	2023 ADM	2024 ADM	1. Average salary of all teachers employed in FY 2024 (budget year)	48,521
Attending	128.4256	137.9369	168.2421	2. Average salary of all teachers employed in FY 2023 (prior year)	47,804
2. Tax Rates:				3. Increase in average teacher salary from the prior year	717
		Prior FY	Est. Budget FY	4. Percentage increase	1%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		6.4176	4.7961	Comments on average salary calculation (Optional): Increase 1.5% (Budget sheets round to full percent only). Base pay does not include 301 pay distributed based on variable annual allotment.	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted Expenditures and Budget Limits		Budgeted Expenditures			
		Budget Limit			
Maintenance & Operation Fund		2,003,122	2,003,122		
Classroom Site Fund		183,565	183,565		
Unrestricted Capital Outlay Fund		245,129	245,129		

MAINTENANCE AND OPERATION EXPENDITURES							% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	698,998	698,998	458,436	39,541	1,157,434	738,539	-36.2%
2000 Support Services							
2100 Students	3,588	4,788	1,500	1,500	5,088	6,288	23.6%
2200 Instructional Staff	3,450	9,135	38,875	32,290	42,325	41,425	-2.1%
2300, 2400, 2500 Administration	391,630	392,330	64,869	55,103	456,499	447,433	-2.0%
2600 Oper./Maint. of Plant	151,399	151,399	192,722	192,722	344,121	344,121	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	6,584	6,584	6,584	6,584	0.0%
610 School-Sponsored Cocurr. Activities	1,945	1,945	200	200	2,145	2,145	0.0%
620 School-Sponsored Athletics	5,370	5,370	1,100	1,100	6,470	6,470	0.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	1,256,380	1,263,965	764,286	329,040	2,020,666	1,593,005	-21.2%
200 and 300 Special Education							
1000 Instruction	78,941	78,941	31,220	31,220	110,161	110,161	0.0%
2000 Support Services							
2100 Students	250	250	57,100	57,300	57,350	57,550	0.3%
2200 Instructional Staff	250	250	4,025	4,025	4,275	4,275	0.0%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	79,441	79,441	92,345	92,545	171,786	171,986	0.1%
400 Pupil Transportation	142,880	142,880	80,752	87,530	223,632	230,410	3.0%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	0	0	7,721	7,721	7,721	7,721	0.0%
TOTAL EXPENDITURES	1,478,701	1,486,286	945,104	516,836	2,423,805	2,003,122	-17.4%

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

CTD NUMBER 010309000
 VERSION Revised #1

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	2,423,805	2,003,122	(420,683)	-17.4%
Instructional Improvement	18,230	18,230	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	164,707	183,565	18,858	11.4%
Federal Projects	1,610,379	1,615,843	5,464	0.3%
State Projects	39,777	58,000	18,223	45.8%
Unrestricted Capital Outlay	242,843	245,129	2,286	0.9%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	0	0	0	0.0%
School Plant Fund	1,500	1,500	0	0.0%
Auxiliary Operations	1,200	1,200	0	0.0%
Bond Building	0	0	0	0.0%
Food Service	105,500	105,500	0	0.0%
Other	502,750	902,750	400,000	79.6%

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	171,786	171,986
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	171,786	171,986

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	1	1	1 to 168.2
Teachers	0	12	12	1 to 14.0
Other	0	0	0	1 to
Subtotal	0	13	13	1 to 12.9
Classified --				
Managers, Supervisors, Directors	0	2	2	1 to 84.1
Teachers Aides	0	4	4	1 to 42.1
Other	0	0	0	1 to
Subtotal	0	6	6	1 to 28.0
TOTAL	0	19	19	1 to 8.9
Special Education --				
Teacher	0	1	1	1 to 25.0
Staff	0	1	1	1 to 25.0

FY 2024 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2024 Truth in Taxation Base Limit (from FY 2023 TNT work sheet, line 3 + line 11)	\$	<u>50,000</u>
2.	Deduction for discontinued programs		<u> </u>
3.	Adjusted FY 2024 TNT Base Limit	\$	<u><u>50,000</u></u>

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

FY 2024 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	<u> </u>
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	<u> </u>
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	<u> </u>
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>50,000</u>	<u> </u>

Adjustments for FY 2023 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2023 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2023 original budget amounts for programs above (from FY 2023 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 2023 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2023 original budget for Small School Adjustment (from FY 2023 TNT work sheet, line 7)	\$	<u>50,000</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>50,000</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2024 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	<u> </u>
13.	Amount to be Levied in FY 2024 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	<u> </u>

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </u> (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>50,000</u>
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u> </u> (2)

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

**Vernon Elementary School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 1 of 5

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	0.5000	0.0000	0.0000	1.4500	0.7250	0.0000	0.0000
K-8,UE	104.1399	0.0000	0.0000	1.3968	145.4626	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	104.6399	0.0000	0.0000				
Total of Unweighted ADM			104.6399				
Regular Education Weighted ADM					146.1876	0.0000	0.0000
Total of Weighted ADM							146.1876

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	0.0000	0.0000	0.0000	0.1150	0.0000	0.0000	0.0000
K-3	34.6600	0.0000	0.0000	0.0600	2.0796	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000
HI	0.0000	0.0000	0.0000	4.7710	0.0000	0.0000	0.0000
MD-R, A-R, SID-R	2.1600	0.0000	0.0000	6.0240	13.0118	0.0000	0.0000
MD-SC, A-SC, SID-SC	0.0000	0.0000	0.0000	5.9880	0.0000	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	0.0000	0.0000	0.0000	3.1580	0.0000	0.0000	0.0000
OI-SC	0.0000	0.0000	0.0000	6.7730	0.0000	0.0000	0.0000
P-SD	0.0000	0.0000	0.0000	3.5950	0.0000	0.0000	0.0000
DD, ED, MHID, SLD, SLI, OHI	16.0000	0.0000	0.0000	0.2920	4.6720	0.0000	0.0000
ED-P	0.0000	0.0000	0.0000	4.8220	0.0000	0.0000	0.0000
MOID	0.0000	0.0000	0.0000	4.4210	0.0000	0.0000	0.0000
VI	0.0000	0.0000	0.0000	4.8060	0.0000	0.0000	0.0000
G	0.0000	0.0000	0.0000	0.0070	0.0000	0.0000	0.0000
FRPL	104.1399	0.0000	0.0000	0.0220	2.2911	0.0000	0.0000
Group B - Add On Unweighted ADM	156.9599	0.0000	0.0000				
Total Unweighted Group B Add On			156.9599				
Group B - Add On Weighted ADM					22.0545	0.0000	0.0000
Total Weighted Group B Add On							22.0545

**Vernon Elementary School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: **2 of 5**

Calculation For Base Support Level

		Non-AOI ADM		AOI-FI ADM		AOI-PI ADM
Regular Education Weighted ADM		146,1876		0.0000		0.0000
Group B - Add On Weighted ADM	+	22,0545	+	0.0000	+	0.0000
Total ADM	=	168,2421	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	168,2421	=	0.0000	=	0.0000

Total Weighted ADM						168,242130
Base Level Amount (FY24)					x	\$4,914.71
Total Weighted ADM x Base Level Amount						\$826,861.28
Calculated Teachers Experience Index (FY23)	1.0000					
Applied Teachers Experience Index (FY24)					x	1.0000
<i>(1.0000 or Calculated Teachers Experience Index)</i>						
Pre-Adjusted Base Support Level						\$826,861.28
Base Support Level Adjustments						
Audit Service Expense	+	\$15,800.00				
Increase for Tuition Loss Adjustment	+	\$0.00				
Increase for Student Revenue Loss Phase-Down	+	\$0.00				
Adjustment for Remote Instructional Time calculated by ADE	+	\$0.00				
Total Base Support Level Adjustments						\$15,800.00
Adjusted Base Support Level						\$842,661.28

**Vernon Elementary School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 3 of 5

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles			
Eligible Students Transported (FY23)	90.00		
Daily Route Miles Per Eligible Student (FY23)	2.6642		
Total Approved Daily Route Miles	239.78		
State Support Level Per Route Mile	x	\$2.89	
Instruction Days	x	180	
To and From School Support Level		\$124,733.56	
Activity Trip Level Factor	x	0.18	
Activity Trip Support Level		\$22,452.04	
Handicapped Extended School Year Mileage (FY23)		0.00	
State Support Level Per Route Mile	x	2.89	
Handicapped Extended School Year Support Level		\$0.00	
Annual Expenditures For:			
Bus Passes			
Bus Tokens			
Districts (FY23)	\$0.00	\$0.00	\$0.00
FY24 Transportation Support Level (TSL)			\$147,185.60

Calculation For District Support Level (DSL)

FY24 Adjusted Base Support Level (BSL)	\$842,661.28
FY24 Consolidation or Unification Assistance	+ \$0.00
FY24 Transportation Support Level (TSL)	+ \$147,185.60
FY24 District Support Level (DSL)	\$989,846.88

Calculation For Revenue Control Limit (RCL)

FY24 Adjusted Base Support Level (BSL)	\$842,661.28
FY24 Consolidation or Unification Assistance	+ \$0.00
FY24 Transportation Revenue Control Limit (TRCL)	+ \$696,131.48
FY24 Revenue Control Limit (RCL)	\$1,538,792.76

FY24 Lesser of DSL/RCL	\$989,846.88
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Calculation For Transportation Revenue Control Limit (TRCL)

FY23 Transportation Revenue Control Limit (TRCL)	\$696,131.48
Change:	
FY24 TSL	\$147,185.60
FY23 TSL	- \$213,069.08
Difference:	\$ <u>\$0.00</u>
Preliminary FY24 TRCL	\$696,131.48
120% of FY24 TSL	\$176,622.72
FY24 Transportation Revenue Control Limit (TRCL)	\$696,131.48

**Vernon Elementary School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

District Page: 4 of 5

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Type 03 Transported 9-12</u>	<u>Total</u>
FY23 District ADM	0.0000	108.9369	0.0000	29.0000	
DAA Per ADM	x \$0.00	x \$661.89	x \$0.00	x \$366.44	
Preliminary DAA	= \$0.00	= \$72,104.24	= \$0.00	= \$10,626.76	<u>\$82,731.00</u>

*(*For Type 03 High School Only, Per Student Count Factor at 50%*)*

DAA Growth Factor

FY23 District ADM	137.9369				
FY22 District ADM	/ 128.4256				
FY24 Calculated DAA Growth Factor	= 1.0741	x 1.0370303896	x 1.0370303896	x 1.0370303896	
FY24 Applied DAA Growth Factor					

(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)

District DAA	\$0.00	\$74,774.29	\$0.00	\$11,020.27	\$85,794.57
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DAA For High School Textbooks

FY23 District High School ADM			0.0000		
Support Level Amount For Textbooks			x \$84.93		
DAA For High School Textbooks					\$0.00

	<u>PSD-8</u>	<u>9-12</u>	
Pre-Adjusted DAA Base Allocation	\$74,774.29	\$0.00	\$85,794.56
Type 03 Transported 9-12	\$0.00	\$11,020.27	
Total DAA Adjustments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Adjusted FY24 DAA Base Allocation	\$74,774.29	\$11,020.27	\$85,794.56

**Vernon Elementary School District #9
Basic Calculations For Equalization Assistance**

Is Small Isolated School District: Not Isolated

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Equalization Base for Lesser of DSL/RCL

	<u>Weighted ADM</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>FY24 DSL/RCL Allocation</u>
PSD-8	146.1876	100.0000000000%	x \$989,846.88	\$989,846.88
9-12	0.0000	0.0000000000%	x \$989,846.88	+
Total	146.1876			\$989,846.88

Equalization Assessed Valuation

	<u>PSD-8</u>	<u>9 -12</u>	<u>Total</u>
Primary Assessed Valuation 1 (NAV1)	\$19,285,507.00	\$19,285,507.00	
Primary Assessed Valuation 2 (NAV2)	\$0.00	\$0.00	
SRP Assessed Valuation	\$23,000.00	\$23,000.00	
GPLET Assessed Valuation	\$0.00	\$0.00	
Equalization Assessed Valuation	\$19,308,507.00	\$19,308,507.00	
	/ 100	/ 100	
	\$193,085.07	\$193,085.07	
Qualifying Tax Rate	x 1.6549000000	x 1.6549000000	
FY24 Qualifying Levy	\$319,536.48	\$319,536.48	\$639,072.96

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
DSL/RCL Allocation	\$989,846.88	\$0.00	\$989,846.88
Adjusted CY DAA Base Allocation	+ \$74,774.29	+ \$11,020.27	+ \$85,794.56
FY24 Equalization Base	\$1,064,621.17	\$11,020.27	\$1,075,641.44
FY24 Applied Qualifying Levy	- \$319,536.48	- \$11,020.27	- \$330,556.75
FY24 Equalization Assistance	\$745,084.69	\$0.00	\$745,084.69