

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

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

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

FY 2021 Budgeted Expenditures

4. Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>
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>50,000</u>

Adjustments for FY 2020 Expenditures

8. Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center		
a. FY 2020 Total Actual Expenditures for programs above	\$	<u> </u>
b. Sum of FY 2020 original budget amounts for programs above (from FY 2020 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>
c. Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>
9. Small School Adjustment		
a. FY 2020 final budget for Small School Adjustment	\$	<u> </u>
b. FY 2020 original budget for Small School Adjustment (from FY 2020 TNT work sheet, line 7)	\$	<u>50,000</u>
c. Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>
10. Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>50,000</u></u>
11. Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>
12. Amount to be Levied in FY 2021 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>
13. Amount to be Levied in FY 2021 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>

Calculations for Truth in Taxation Notice

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

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

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

CTD NUMBER 010309000
 VERSION Revised #1

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

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	146,370	146,370
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	146,370	146,370

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

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CTD NUMBER 010309000
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I certify that the Budget of Vernon Elementary School District, Apache County for fiscal year 2021 was officially revised by the Governing Board on DECEMBER 8, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Mr. Jeffrey Fuller at the District Office, telephone 928-537-5463 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2019 ADM	2020 ADM	2021 ADM	1. Average salary of all teachers employed in FY 2021 (budget year)	45,125
Attending	98.793	112.928	86.255	2. Average salary of all teachers employed in FY 2020 (prior year)	39,907
				3. Increase in average teacher salary from the prior year	5,218
2. Tax Rates:		Prior FY	Est. Budget FY	4. Percentage increase	12%
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		6.3328	5.6143	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.0000	0.0000		
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures		Budget Limit	
Maintenance & Operation Fund		2,219,125	2,219,125	5. Average salary of all teachers employed in FY 2018	36,159
Classroom Site Fund		106,965	106,965	6. Total percentage increase in average teacher salary since FY 2018	22%
Unrestricted Capital Outlay Fund		115,230	115,230		

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