



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: May 11, 2021

TITLE: Study and Approval of the Revised Expenditure Budget for Fiscal Year 2020-2021

BACKGROUND:

The State of Arizona requires governing boards to make final revisions to the operating budget prior to May 15th.

The budget for Maintenance and Operations fund was adjusted down in December of 2020 to reflect the lower projected revenues associated with an enrollment drop of 1,410 Average Daily Membership (ADM). The District projected an ADM of 12,360 during the budget adoption in July. The December budget revision was based upon a projected 100th day ADM of 10,950. This budget revision is based upon an ADM of 10,792.

Further budget reductions to the Maintenance and Operations fund may be needed if the legislature does not resolve the distance learning reductions. Arizona's School funding formula only provides 95% funding for full-time students and 85% funding for part-time students. This additional budget reduction was spelled out in the Governor's Executive Order 2020-51 2(d). This additional reduction is anticipated to be around \$3,567,965.00.

The other significant change in the budget is an increase of \$10,000,000 in the Other Federal Projects budget (page 6 of 8 line 17). This increase is the result of the ESSR II grant.

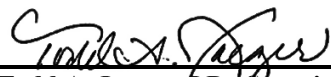
RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approve the second revision of the 2020-2021 Expenditure Budget.

INITIATED BY:


Scott Little, Chief Financial Officer

Date: May 7, 2021


Todd A. Jaeger, J.D., Superintendent



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 23, 2020</u>
Adopted	<u>July 14, 2020</u>
Revised	<u>May 11, 2021</u>
	Date

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via

the Common Logon on ADE's website by May 12, 2021.

Type the Date as MM/DD/YYYY

Superintendent Signature

Todd Jaeger

Superintendent Name (Typed Name)

Business Manager Signature

Scott Little

Business Manager Name (Typed Name)

District Contact Employee: Scott Little

Telephone: 520-696-5128 Email: slittle@amphi.com

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$ <u>110,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)	
Local	1000 \$ _____
Intermediate	2000 \$ _____
State	3000 \$ <u>25,000,000</u>
Federal	4000 \$ <u>14,000,000</u>
TOTAL	\$ <u>39,000,000</u>

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

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	3.9558	3.7551
Secondary Tax Rates:		
M&O Override	0.4973	0.4699
Special Program Override		0.1645
Capital Override		
Class A Bonds		
Class B Bonds	0.8394	0.8200
CTED	0.0500	0.0500
Desegregation	0.2530	0.2500
Total Secondary Tax Rate	1.6397	1.7544

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>91,443,509</u>	\$ <u>91,443,509</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>6,596,463</u>	\$ <u>6,596,463</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>31,462,149</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>129,502,121</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ <u>47,491</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ <u>45,191</u>
3. Increase in average teacher salary from the prior year	\$ <u>2,300</u>
4. Percentage increase	<u>5%</u>

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ <u>38,596</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>23%</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2020	Budget FY 2021			
	100 Regular Education											
1000 Instruction	1.	608.00	545.40	18,905,000	6,805,800	1,016,000	469,000	16,300	31,133,883	27,212,100	-12.6%	1.
2000 Support Services												
2100 Students	2.	89.66	89.66	2,534,000	760,200	255,000	21,000	0	3,249,470	3,570,200	9.9%	2.
2200 Instructional Staff	3.	54.10	54.10	1,321,000	397,000	212,000	39,000	2,000	1,965,643	1,971,000	0.3%	3.
2300 General Administration	4.	11.75	11.75	990,000	297,000	254,000	47,000	21,000	1,564,435	1,609,000	2.8%	4.
2400 School Administration	5.	91.00	91.00	4,525,000	1,281,000	49,000	2,000	1,000	5,628,457	5,858,000	4.1%	5.
2500 Central Services	6.	47.30	47.30	2,025,000	607,500	735,000	102,000	60,000	3,739,810	3,529,500	-5.6%	6.
2600 Operation & Maintenance of Plant	7.	216.43	216.43	5,715,000	1,714,500	3,449,793	4,898,000	11,000	15,958,868	15,788,293	-1.1%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.50	7.50	200,000	60,000	13,800	175,000		401,353	448,800	11.8%	9.
610 School-Sponsored Cocurricular Activities	10.	25.00	25.00	114,000	35,000				187,600	149,000	-20.6%	10.
620 School-Sponsored Athletics	11.	6.00	6.00	775,000	232,500	295,000	141,500	37,000	1,502,750	1,481,000	-1.4%	11.
630 Other Instructional Programs	12.	0.00	0.00						0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00						0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,156.74	1,094.14	37,104,000	12,190,500	6,279,593	5,894,500	148,300	65,332,269	61,616,893	-5.7%	14.
200 and 300 Special Education												
1000 Instruction	15.	310.31	310.31	9,446,000	2,833,800	466,000	32,000	4,000	11,708,000	12,781,800	9.2%	15.
2000 Support Services												
2100 Students	16.	61.05	61.05	3,491,000	1,047,300	1,650,000	75,000		4,986,000	6,263,300	25.6%	16.
2200 Instructional Staff	17.	21.05	21.05	519,000	155,700	196,000	7,000		795,902	877,700	10.3%	17.
2300 General Administration	18.	0.00	0.00	139,000	41,700	7,000			151,598	187,700	23.8%	18.
2400 School Administration	19.	1.00	1.00	9,000	2,700	14,000			12,000	25,700	114.2%	19.
2500 Central Services	20.	0.00	0.00			4,748			6,715	4,748	-29.3%	20.
2600 Operation & Maintenance of Plant	21.	1.00	1.00	47,000	14,100	8,000	2,000	500	48,950	71,600	46.3%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	394.41	394.41	13,651,000	4,095,300	2,345,748	116,000	4,500	17,709,165	20,212,548	14.1%	24.
400 Pupil Transportation	25.	133.78	133.78	2,000,000	600,000	1,500,000	900,000		6,892,301	5,000,000	-27.5%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	95.05	68.94	2,662,223	844,167	471,450	47,160	0	4,025,000	4,025,000	0.0%	26.
530 Dropout Prevention Programs	27.	2.50	2.50	103,000	20,600		5,812		129,412	129,412	0.0%	27.
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%	28.
550 K-3 Reading Program	29.	11.80	11.80	357,935	100,221	1,500	0		523,767	459,656	-12.2%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,794.28	1,705.57	55,878,158	17,850,788	10,598,291	6,963,472	152,800	94,611,914	91,443,509	-3.3%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	16,667,665	18,182,448	1.
2. Gifted Education	1,040,000	1,130,100	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)	1,500	900,000	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	17,709,165	20,212,548	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 18
 Staff-Pupil 1 to 27

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	904.25	904.25
Number of FTE - Certified Purchased Services Personnel		

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>51400</u>
All Funds - Federal	6330	<u>5,000</u>

FY 2021 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component _____

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) _____
 (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)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	871,477	215,180				1,119,839	1,086,657	-3.0%
2100 Support Services - Students	2.	30,662	7,666				41,994	38,328	-8.7%
2200 Support Services - Instructional Staff	3.	20,442	5,110				27,996	25,552	-8.7%
Program 100 Subtotal (lines 1-3)	4.	922,581	227,956				1,189,829	1,150,537	-3.3%
200 and 300 Special Education									
1000 Instruction	5.	153,312	38,328				209,969	191,640	-8.7%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	153,312	38,328				209,969	191,640	-8.7%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
3300 Community Services Operations	12.						0	0	0.0%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	1,075,893	266,284				1,399,798	1,342,177	-4.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	3,639,369	904,491				4,406,839	4,543,860	3.1%
2100 Support Services - Students	16.	61,806	15,451				77,120	77,257	0.2%
2200 Support Services - Instructional Staff	17.						0	0	0.0%
Program 100 Subtotal (lines 15-17)	18.	3,701,175	919,942				4,483,959	4,621,117	3.1%
200 and 300 Special Education									
1000 Instruction	19.	573,911	143,478				716,111	717,389	0.2%
2100 Support Services - Students	20.	26,488	6,622				33,051	33,110	0.2%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	600,399	150,100				749,162	750,499	0.2%
Other Programs (Specify) _____									
1000 Instruction	23.	220,735	55,185				275,428	275,920	0.2%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.						0	0	0.0%
3300 Community Services Operations	26.						0	0	0.0%
Other Programs Subtotal (lines 23-26)	27.	220,735	55,185				275,428	275,920	0.2%
Total Expenditures (lines 18, 22, and 27)	28.	4,522,309	1,125,227				5,508,549	5,647,536	2.5%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	1,748,966	431,860				2,623,232	2,180,826	-16.9%
2100 Support Services - Students	30.	61,550	15,388				98,371	76,938	-21.8%
2200 Support Services - Instructional Staff	31.	41,033	10,258				65,581	51,291	-21.8%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	1,851,549	457,506	0	0		2,787,184	2,309,055	-17.2%
200 and 300 Special Education									
1000 Instruction	34.	307,750	76,938				491,856	384,688	-21.8%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	307,750	76,938	0	0		491,856	384,688	-21.8%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	2,159,299	534,444	0	0		3,279,040	2,693,743	-17.8%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	7,757,501	1,925,955	0	0	0	10,187,387	9,683,456	-4.9%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/Decrease
							Prior FY 2020	Budget FY 2021	
Unrestricted Capital Outlay Override (1)	1.						0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)									
1000 Instruction	2.	4,444,600	447,100				2,547,724	4,891,700	92.0%
2000 Support Services									
2100, 2200 Students and Instructional Staff	3.	317,400	30,000			1,500	192,946	348,900	80.8%
2300, 2400, 2500, 2900 Administration	4.		1,293,363				1,667,206	1,293,363	-22.4%
2600 Operation & Maintenance of Plant	5.		15,000				0	15,000	--
2700 Student Transportation	6.		26,500				0	26,500	--
3000 Operation of Noninstructional Services (5)	7.						0	0	0.0%
4000 Facilities Acquisition and Construction	8.					21,000	0	21,000	--
5000 Debt Service	9.						0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,762,000	1,811,963	0	22,500	4,407,876	6,596,463	49.7%

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	\$ 317,400
6642 Textbooks	4,069,600
6643 Instructional Aids	375,000
673X Furniture and Equipment	458,000
673X Vehicles	26,500
673X Tech Hardware & Software	1,349,963

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

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

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

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.	4,407,876	6,596,463	14,528,348	6,400,000	0	0	832,869	598,700	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.	0	0	0	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	832,869	598,700	5.
6720 Buildings and Improvements	6.	0	0	14,528,348	6,400,000	0	0	0	0	6.
673X Furniture and Equipment	7.	371,095	458,000	0	0	0	0	0	0	7.
673X Vehicles	8.	287,434	26,500	0	0	0	0	0	0	8.
673X Technology Hardware & Software	9.	1,366,596	1,349,963	0	0	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	2,025,125	1,834,463	14,528,348	6,400,000	0	0	832,869	598,700	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0	20,000	14,528,348	6,400,000			0	0	13.
New Construction	14.	0	0	0	0	0	0	832,869	598,700	14.
Other	15.	2,025,125	1,814,463	0	0	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	2,025,125	1,834,463	14,528,348	6,400,000	0	0	832,869	598,700	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 2021 \$ -

SPECIAL PROJECTS

FEDERAL PROJECTS

1. 100-130 ESEA Title I - Helping Disadvantaged Children
2. 140-150 ESEA Title II - Prof. Dev. and Technology
3. 160 ESEA Title IV - 21st Century Schools
4. 170-180 ESEA Title V - Promote Informed Parent Choice
5. 190 ESEA Title III - Limited Eng. & Immigrant Students
6. 200 ESEA Title VII - Indian Education
7. 210 ESEA Title VI - Flexibility and Accountability
8. 220 IDEA Part B
9. 230 Johnson-O'Malley
10. 240 Workforce Investment Act
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

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

INSTRUCTIONAL IMPROVEMENT FUND (020)

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

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000		63.80	63.80	4,967,300	4,161,733
6000		1.80	1.80	782,159	477,264
6000		0.20	0.20	430,831	251,320
6000		0.00	0.00	0	0
6000		3.00	3.00	105,443	227,336
6000		1.00	1.00	17,802	16,382
6000		0.00	0.00	0	0
6000		43.00	43.00	2,800,737	2,898,075
6000		1.00	1.00	22,379	42,675
6000		0.00	0.00	0	0
6000		0.00	0.00	0	0
6000		1.00	1.00	385,489	402,680
6000		0.00	0.00	0	0
6000		0.00	0.00	1,963,411	1,963,411
6000		0.00	0.00	500,000	500,000
6000		0.00	0.00	0	0
6000		8.00	110.60	4,464,587	20,521,273
		122.80	225.40	16,440,138	31,462,149
6000		2.00	2.00	102,173	112,192
6000		0.00	0.00	0	0
6000		0.00	0.00	0	0
6000		0.00	0.00	0	0
6000		0.00	0.00	0	0
6000		0.20	0.20	12,338	0
6000		0.00	0.00	350,000	350,000
6000		0.00	0.00	700,000	700,000
6000		0.00	0.00	0	0
6000		9.15	9.15	356,108	615,000
		11.35	11.35	1,520,619	1,777,192
		134.15	236.75	17,960,757	33,239,341

		Prior FY	Budget FY
6000		100,000	100,000
6000		100,000	100,000
6000		100,000	298,000
6000		100,000	58,742
		400,000	556,742

OTHER FUNDS

1. 050 County, City, and Town Grants
2. 071 English Language Learner (1)
3. 072 Compensatory Instruction (1)
4. 500 School Plant (2)
5. 510 Food Service
6. 515 Civic Center
7. 520 Community School
8. 525 Auxiliary Operations
9. 526 Extracurricular Activities Fees Tax Credit
10. 530 Gifts and Donations
11. 535 Career & Tech. Ed. & Voc. Ed. Projects
12. 540 Fingerprint
13. 545 School Opening
14. 550 Insurance Proceeds
15. 555 Textbooks
16. 565 Litigation Recovery
17. 570 Indirect Costs
18. 575 Unemployment Insurance
19. 580 Teacherage
20. 585 Insurance Refund
21. 590 Grants and Gifts to Teachers
22. 595 Advertisement
23. 596 Career Technical Education
24. 597 Arizona Industry Credentials Incentive
25. 639 Impact Aid Revenue Bond Building
26. 650 Gifts and Donations-Capital
27. 660 Condemnation
28. 665 Energy and Water Savings
29. 686 Emergency Deficiencies Correction
30. 691 Building Renewal Grant
31. 700 Debt Service
32. 720 Impact Aid Revenue Bond Debt Service
33. 850 Student Activities
34. 855 - Employee Ins

INTERNAL SERVICE FUNDS 950-989

1. 9__ Self-Insurance
2. 955 Intergovernmental Agreements
3. 950 WAREHOUSE
4. 951 PRINT SHOP

		Prior FY	Budget FY
6000		0	0
6000		0	0
6000		0	0
6000		752,182	2,177,666
6000		6,000,000	6,000,000
6000		601,337	558,289
6000		100,000	138,958
6000		2,100,000	2,100,000
6000		1,100,000	1,100,000
6000		1,000,000	1,657,964
6000		50,000	50,000
6000		25,000	25,000
6000		0	0
6000		140,000	187,318
6000		59,000	60,258
6000		121,265	128,146
6000		500,000	356,065
6000		56,980	41,140
6000		0	0
6000		0	23,903
6000		18,000	18,000
6000		0	0
6000		1,281,273	1,281,273
6000			100,000
6000		0	0
6000		445,000	424,182
6000		4,200	4,200
6000		0	0
6000		0	0
6000		4,500,000	4,500,000
6000		16,000,000	16,000,000
6000		0	0
6000			1,000,000
6000		9,500,000	8,500,000

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

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

	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>69,169,307</u>	\$ <u>0</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>6,139,670</u>	
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>987,049</u>	
(c) Total DAA (line 2.a minus 2.b)	\$ <u>5,152,621</u>	<u>4,352,621</u>
*3. FY 2021 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
(a) Maintenance and Operation	<u>7,792,593</u>	
(b) Unrestricted Capital Outlay		
(c) Special Program	<u>2,727,407</u>	
*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	<u>2,600</u>	<u>145</u>
(b) Other Arizona Districts	<u>1,800,000</u>	<u>67,000</u>
(c) Out-of-State Districts and Other Governments	<u>35,000</u>	<u>300</u>
State		
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8. Budget Increase for:		
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)	<u>4,025,000</u>	
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	<u>4,072,523</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)	<u>129,412</u>	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.		
(a) Prior Year Over Expenditures/Resolutions:		
(b) <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>889,667</u>	
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ <u>91,443,509</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)		\$ <u>4,420,066</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.

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

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