



FY 2020
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2020 was

| | |
|----------|---------------|
| Proposed | June 17, 2019 |
| Adopted | July 8, 2019 |
| Revised | |
| | Date |

| | |
|-------|-------|
| _____ | _____ |
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SIGNED

SIGNED

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by _____ July 15, 2019

Type the Date as MM/DD/YYYY

| | |
|---|--|
| Superintendent Signature Lori Shough Superintendent Name (Typed Name) | Business Manager Signature Kelley Baysinger Business Manager Name (Typed Name) |
|---|--|

District Contact Employee: _____ Kelley Baysinger

Telephone: _____ 623-474-6600 Email: _____ kbaysinger@liberty25.org

REVENUES AND PROPERTY TAXATION

| | |
|---|----------------------|
| 1. Total Budgeted Revenues for Fiscal Year 2019 | \$ 33,208,847 |
| 2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes) | |
| Local 1000 | \$ 1,466,268 |
| Intermediate 2000 | \$ 1,085,452 |
| State 3000 | \$ 16,497,399 |
| Federal 4000 | \$ 1,700,700 |
| TOTAL | \$ 20,749,819 |

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

| | Prior FY 2019 | Est. Budget FY 2020 |
|---------------------------------|---------------|---------------------|
| Primary Tax Rate: | 2.0098 | 1.9734 |
| Secondary Tax Rates: | | |
| M&O Override | 0.7867 | 0.7209 |
| Special Program Override | | |
| Capital Override | | |
| Class A Bonds | | |
| Class B Bonds | 0.7386 | 0.6599 |
| CTED | | |
| Desegregation | | |
| Total Secondary Tax Rate | 1.5253 | 1.3808 |

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) | \$ 24,467,436 | \$ 24,467,436 |
| 2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12) | \$ 1,049,721 | \$ 1,049,721 |
| 3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16) | | \$ 2,149,968 |
| 4. Total Aggregate School District Budget Limit (sum of lines 1 through 3) | | \$ 27,667,125 |

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

| | |
|---|-----------|
| 1. Average salary of all teachers employed in FY 2020 (budget year) | \$ 46,528 |
| 2. Average salary of all teachers employed in FY 2019 (prior year) | \$ 44,855 |
| 3. Increase in average teacher salary from the prior year | \$ 1,673 |
| 4. Percentage increase | 4% |

Per the input provided by committee members and Governing Board, increases will be paid in a tiered model; 5% increase for returning teachers with greater than 10 years with the District, 4.75% increase for returning teachers with 6 to 10 years with the District, and 4.5% increase for returning teachers with 1 to 5 years with the District. An increase of \$900 to \$1,200 has been added to the levels within the Certified Hiring Schedule for teachers new to the District and for returning teachers with less than 1 year with the District.

| | |
|--|-----------|
| 5. Average salary of all teachers employed in FY 2018 | \$ 40,704 |
| 6. Total percentage increase in average teacher salary since FY 2018 | 14% |

DISTRICT CONTACT INFORMATION

Superintendent
 Executive Assistant to Superintendent
 Chief Financial Officer
 Business Manager
 School District Employee Report (SDER) Coordinator
 SPED Data Reporting Coordinator
 AzEDS/ADM Data Coordinator
 Transportation Data Reporting Coordinator
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member
 Governing Board Member

| Prefix | First Name | Last Name | Suffix | Email Address | Telephone Number |
|--------|------------|---------------|--------|-----------------------------|------------------|
| | Lori | Shough | | lshough@liberty25.org | 623-474-6600 |
| | Natasha | Camp | | ncamp@liberty25.org | 623-474-6600 |
| | Lori | Shough | | lshough@liberty25.org | 623-474-6600 |
| | Kelley | Baysinger | | kbaysinger@liberty25.org | 623-474-6600 |
| | Karina | Matsuura | | kmatsuura@liberty25.org | 623-474-6600 |
| | Debra | Ryan | | dryan@liberty25.org | 623-474-6600 |
| | John | Moreno | | jmoreno@liberty25.org | 623-474-6600 |
| | Terri | Griffin | | tgriffin@liberty25.org | 623-474-6600 |
| | Paul | Jensen | | pjensen@liberty25.org | 623-474-6600 |
| | Mark | Aguire | | maguire@liberty25.org | 623-474-6600 |
| | Jeffrey | Turbitt | | jturbitt@liberty25.org | 623-474-6600 |
| | Yolanda | Lopez-Bearden | | ylopezbearden@liberty25.org | 623-474-6600 |
| | Kathy | McNamara | | kmcnamara@liberty25.org | 623-474-6600 |
| | NA | | | | |
| | NA | | | | |

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Accounting Information System

District's website home page address

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 2019 | Budget FY 2020 | | | |
| | 100 Regular Education | | | | | | | | | | | |
| 1000 Instruction | 1. | 173.70 | 178.90 | 8,190,044 | 2,857,558 | 42,926 | 213,962 | 0 | 11,055,121 | 11,304,490 | 2.3% | 1. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 2. | 9.50 | 8.50 | 252,955 | 90,651 | 4,474 | 8,086 | 0 | 415,111 | 356,166 | -14.2% | 2. |
| 2200 Instructional Staff | 3. | 6.50 | 9.50 | 686,347 | 168,761 | 115,202 | 7,919 | 14,600 | 672,508 | 992,829 | 47.6% | 3. |
| 2300 General Administration | 4. | 3.00 | 3.00 | 241,040 | 76,958 | 119,248 | 5,000 | 33,863 | 569,981 | 476,109 | -16.5% | 4. |
| 2400 School Administration | 5. | 18.00 | 20.00 | 1,048,204 | 350,283 | 55,490 | 10,254 | 30,518 | 1,263,132 | 1,494,749 | 18.3% | 5. |
| 2500 Central Services | 6. | 10.70 | 10.70 | 614,510 | 203,134 | 182,655 | 25,480 | 3,045 | 1,005,562 | 1,028,824 | 2.3% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 12.70 | 12.90 | 397,814 | 166,923 | 1,405,948 | 604,955 | 900 | 2,594,856 | 2,576,540 | -0.7% | 7. |
| 2900 Other | 8. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 8. |
| 3000 Operation of Noninstructional Services | 9. | 0.00 | 0.00 | 0 | 0 | 8,000 | 34,000 | 0 | 42,000 | 42,000 | 0.0% | 9. |
| 610 School-Sponsored Cocurricular Activities | 10. | 0.00 | 0.00 | 10,000 | 2,000 | 0 | 1,000 | 0 | 12,400 | 13,000 | 4.8% | 10. |
| 620 School-Sponsored Athletics | 11. | 0.00 | 0.00 | 118,850 | 26,530 | 16,032 | 0 | 0 | 186,412 | 161,412 | -13.4% | 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. | 234.10 | 243.50 | 11,559,764 | 3,942,798 | 1,949,975 | 910,656 | 82,926 | 17,817,083 | 18,446,119 | 3.5% | 14. |
| 200 and 300 Special Education | | | | | | | | | | | | |
| 1000 Instruction | 15. | 35.00 | 37.30 | 1,377,190 | 528,939 | 535,000 | 25,280 | 0 | 2,418,629 | 2,466,409 | 2.0% | 15. |
| 2000 Support Services | | | | | | | | | | | | |
| 2100 Students | 16. | 7.00 | 8.25 | 445,455 | 146,904 | 736,003 | 13,275 | 800 | 1,243,200 | 1,342,437 | 8.0% | 16. |
| 2200 Instructional Staff | 17. | 2.00 | 2.80 | 163,868 | 46,666 | 16,450 | 4,900 | 6,150 | 217,265 | 238,034 | 9.6% | 17. |
| 2300 General Administration | 18. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 18. |
| 2400 School Administration | 19. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 19. |
| 2500 Central Services | 20. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 20. |
| 2600 Operation & Maintenance of Plant | 21. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 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. | 44.00 | 48.35 | 1,986,513 | 722,509 | 1,287,453 | 43,455 | 6,950 | 3,879,094 | 4,046,880 | 4.3% | 24. |
| 400 Pupil Transportation | 25. | 31.00 | 29.80 | 783,399 | 358,157 | 237,696 | 341,300 | 3,450 | 1,830,491 | 1,724,002 | -5.8% | 25. |
| 510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44) | 26. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 26. |
| 530 Dropout Prevention Programs | 27. | 0.00 | 0.00 | | | | | | 0 | 0 | 0.0% | 27. |
| 540 Joint Career and Technical Education and Vocational Education Center | 28. | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 28. |
| 550 K-3 Reading Program | 29. | 3.50 | 3.00 | 150,735 | 96,700 | 0 | 3,000 | 0 | 201,560 | 250,435 | 24.2% | 29. |
| Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11) | 30. | 312.60 | 324.65 | 14,480,411 | 5,120,164 | 3,475,124 | 1,298,411 | 93,326 | 23,728,228 | 24,467,436 | 3.1% | 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 | 3,590,714 | 3,748,715 | 1. |
| 2. Gifted Education | 176,220 | 183,430 | 2. |
| 3. Remedial Education | 0 | | 3. |
| 4. ELL Incremental Costs | 112,160 | 114,735 | 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) | 3,879,094 | 4,046,880 | 9. |

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 19
 Staff-Pupil 1 to 9

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

| | Prior FY | Budget FY |
|--|----------|-----------|
| Number of FTE - Certified Employees | 213.00 | 215.00 |
| Number of FTE - Certified Purchased Services Personnel | | |

Expenditures Budgeted for Audit Services

| | | |
|-----------------------|-------------|---------------|
| M&O Fund - Nonfederal | 6350 | <u>40,290</u> |
| All Funds - Federal | <i>6330</i> | <u>4,710</u> |

FY 2020 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) \$ 42,000

(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)]

| 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 2019 | Budget FY 2020 | |
| Classroom Site Fund 011 - Base Salary | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 245,944 | 54,607 | | | | 286,776 | 300,551 | 4.8% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 100 Subtotal (lines 1-3) | 245,944 | 54,607 | | | | 286,776 | 300,551 | 4.8% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 69,825 | 11,830 | | | | 77,500 | 81,655 | 5.4% |
| 2100 Support Services - Students | 5,600 | 1,120 | | | | 4,445 | 6,720 | 51.2% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 200 and 300 Subtotal (lines 5-7) | 75,425 | 12,950 | | | | 81,945 | 88,375 | 7.8% |
| Other Programs (Specify) <u>.500</u> | | | | | | | | |
| 1000 Instruction | 8,400 | 1,680 | | | | 7,200 | 10,080 | 40.0% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Other Programs Subtotal (lines 9-11) | 8,400 | 1,680 | | | | 7,200 | 10,080 | 40.0% |
| Total Expenditures (lines 4, 8, and 12) | 329,769 | 69,237 | | | | 375,921 | 399,006 | 6.1% |
| Classroom Site Fund 012 - Performance Pay | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 520,905 | 98,989 | | | | 654,746 | 619,894 | -5.3% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 100 Subtotal (lines 14-16) | 520,905 | 98,989 | | | | 654,746 | 619,894 | -5.3% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 139,650 | 27,930 | | | | 108,560 | 167,580 | 54.4% |
| 2100 Support Services - Students | 11,200 | 2,240 | | | | 16,800 | 13,440 | -20.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 200 and 300 Subtotal (lines 18-20) | 150,850 | 30,170 | | | | 125,360 | 181,020 | 44.4% |
| Other Programs (Specify) <u>.500</u> | | | | | | | | |
| 1000 Instruction | 16,800 | 3,360 | | | | 14,800 | 20,160 | 36.2% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Other Programs Subtotal (lines 22-24) | 16,800 | 3,360 | | | | 14,800 | 20,160 | 36.2% |
| Total Expenditures (lines 17, 21, and 25) | 688,555 | 132,519 | | | | 794,906 | 821,074 | 3.3% |
| Classroom Site Fund 013 - Other | | | | | | | | |
| 100 Regular Education | | | | | | | | |
| 1000 Instruction | 524,444 | 88,133 | | | | 617,829 | 612,577 | -0.9% |
| 2100 Support Services - Students | | | | | | 0 | 0 | 0.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 100 Subtotal (lines 27-29) | 524,444 | 88,133 | 0 | 0 | | 617,829 | 612,577 | -0.9% |
| 200 and 300 Special Education | | | | | | | | |
| 1000 Instruction | 139,650 | 27,930 | | | | 118,560 | 167,580 | 41.3% |
| 2100 Support Services - Students | 11,200 | 2,240 | | | | 16,800 | 13,440 | -20.0% |
| 2200 Support Services - Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Program 200 and 300 Subtotal (lines 31-33) | 150,850 | 30,170 | 0 | 0 | | 135,360 | 181,020 | 33.7% |
| 530 Dropout Prevention Programs | | | | | | | | |
| 1000 Instruction | | | | | | 0 | 0 | 0.0% |
| Other Programs (Specify) <u>.500</u> | | | | | | | | |
| 1000 Instruction | 16,800 | 3,360 | | | | 14,400 | 20,160 | 40.0% |
| 2100, 2200 Support Serv. Students & Instructional Staff | | | | | | 0 | 0 | 0.0% |
| Other Programs Subtotal (lines 36-37) | 16,800 | 3,360 | 0 | 0 | | 14,400 | 20,160 | 40.0% |
| Total Expenditures (lines 30, 34, 35, and 38) | 692,094 | 121,663 | 0 | 0 | | 767,589 | 813,757 | 6.0% |
| Total Classroom Site Funds (lines 13, 26, and 39) | 1,710,418 | 323,419 | 0 | 0 | 0 | 1,938,416 | 2,033,837 | 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 | | 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 2019 | Budget FY 2020 | |
| Unrestricted Capital Outlay Override (1) | 1. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Unrestricted Capital Outlay Fund 610 (6) | | | | | | | | | | |
| 1000 Instruction | 2. | 0 | 383,723 | 228,595 | | | 0 | 123,503 | 612,318 | 395.8% |
| 2000 Support Services | | | | | | | | | | |
| 2100, 2200 Students and Instructional Staff | 3. | 0 | 300 | 557 | | | 0 | 987 | 857 | -13.2% |
| 2300, 2400, 2500, 2900 Administration | 4. | 0 | | 122,025 | | 0 | 0 | 121,678 | 122,025 | 0.3% |
| 2600 Operation & Maintenance of Plant | 5. | 0 | | 75,000 | | | 0 | 17,495 | 75,000 | 328.7% |
| 2700 Student Transportation | 6. | 0 | | 189,800 | | | 0 | 157,422 | 189,800 | 20.6% |
| 3000 Operation of Noninstructional Services (5) | 7. | 0 | | 0 | | | 0 | 2,005 | 0 | -100.0% |
| 4000 Facilities Acquisition and Construction | 8. | 0 | | 0 | | | 49,721 | 328,800 | 49,721 | -84.9% |
| 5000 Debt Service | 9. | | | | 0 | 0 | | 0 | 0 | 0.0% |
| Total Unrestricted Capital Outlay Fund (lines 2-9) | 10. | 0 | 384,023 | 615,977 | 0 | 0 | 49,721 | 751,890 | 1,049,721 | 39.6% |

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 | \$ - |
| 6642 Textbooks | 322,672 |
| 6643 Instructional Aids | 62,351 |
| 673X Furniture and Equipment | 141,833 |
| 673X Vehicles | 164,800 |
| 673X Tech Hardware & Software | 309,344 |

(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. | 751,890 | 1,049,721 | 225,271 | 0 | 0 | 0 | 100,000 | 100,000 | 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. | 328,177 | 49,721 | 75,000 | 0 | 0 | 0 | 100,000 | 100,000 | 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. | 36,177 | 141,833 | 50,271 | 0 | 0 | 0 | 0 | 0 | 7. |
| 673X Vehicles | 8. | 155,604 | 164,800 | 0 | 0 | 0 | 0 | 0 | 0 | 8. |
| 673X Technology Hardware & Software | 9. | 158,355 | 309,344 | 100,000 | 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. | 678,313 | 665,698 | 225,271 | 0 | 0 | 0 | 100,000 | 100,000 | 12. |
| Total amounts reported on lines 2-11 above for: | | | | | | | | | | |
| Renovation | 13. | 328,177 | 49,721 | 75,000 | 0 | | | 50,000 | 50,000 | 13. |
| New Construction | 14. | 0 | | 0 | 0 | | | 50,000 | 50,000 | 14. |
| Other | 15. | 350,136 | 615,977 | 150,271 | 0 | | | 0 | 0 | 15. |
| Total (lines 13-15, must equal line 12) | 16. | 678,313 | 665,698 | 225,271 | 0 | 0 | 0 | 100,000 | 100,000 | 16. |

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2020 _____

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 | 10.10 | 11.70 | 766,144 | 640,360 | |
| 6000 | 0.00 | 0.00 | 97,998 | 70,999 | |
| 6000 | 0.00 | 0.50 | 24,859 | 28,789 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 1.00 | 0.70 | 37,596 | 32,157 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 14.90 | 11.90 | 633,422 | 502,663 | |
| 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 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.25 | 0.25 | 316,500 | 400,000 | |
| 6000 | 0.00 | 0.00 | 340,000 | 475,000 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 26.25 | 25.05 | 2,216,519 | 2,149,968 | |
| 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 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.00 | 0.00 | 0 | 0 | |
| 6000 | 0.00 | 0.00 | 2,661 | 3,921 | |
| 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 | 3,000 | 0 | |
| 6000 | 0.00 | 0.00 | 5,661 | 3,921 | |
| 6000 | 26.25 | 25.05 | 2,222,180 | 2,153,889 | |

| | Prior FY | Budget FY |
|------|----------|-----------|
| 6000 | 50,000 | 50,000 |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 50,000 | 70,000 |
| 6000 | 100,000 | 120,000 |

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. 639 Impact Aid Revenue Bond Building
25. 650 Gifts and Donations-Capital
26. 660 Condemnation
27. 665 Energy and Water Savings
28. 686 Emergency Deficiencies Correction
29. 691 Building Renewal Grant
30. 700 Debt Service
31. 720 Impact Aid Revenue Bond Debt Service
32. Other 539, 850

INTERNAL SERVICE FUNDS 950-989

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

| | Prior FY | Budget FY |
|------|-----------|-----------|
| 6000 | 0 | |
| 6000 | 0 | 0 |
| 6000 | 0 | 0 |
| 6000 | 0 | |
| 6000 | 1,594,804 | 1,624,804 |
| 6000 | 300,000 | 400,000 |
| 6000 | 385,000 | 430,000 |
| 6000 | 375,000 | 425,000 |
| 6000 | 120,000 | 130,000 |
| 6000 | 125,000 | 125,000 |
| 6000 | 0 | |
| 6000 | 6,000 | 6,000 |
| 6000 | 0 | |
| 6000 | 60,000 | 60,000 |
| 6000 | 5,000 | 5,900 |
| 6000 | 25,000 | 25,000 |
| 6000 | 230,000 | 200,000 |
| 6000 | 70,000 | 70,000 |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 6,150 | 6,150 |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 300,000 | 0 |
| 6000 | 1,995,764 | 212,476 |
| 6000 | 2,063,513 | 1,825,425 |
| 6000 | 0 | |
| 6000 | 364,500 | 364,500 |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 0 | |
| 6000 | 0 | |

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

**CALCULATION OF FY 2020 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 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4) | \$ 20,949,184 | \$ 20,949,184 | \$ 0 |
| *2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5) | \$ 1,545,981 | | |
| (b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5) | 496,260 | | |
| (c) Total DAA (line 2.a minus 2.b) | \$ 1,049,721 | | 1,049,721 |
| *3. FY 2020 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) | | 2,010,779 | |
| (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) | | | |
| *5. Tuition Revenue (A.R.S. §§15-823 and 15-824) | | | |
| Local (Do not include full-day kindergarten or summer school tuition) | | | |
| (a) Individuals and Other Private Sources | | | |
| (b) Other Arizona Districts | | | |
| (c) Out-of-State Districts and Other Governments | | | |
| State | | | |
| (d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02) | | | |
| *6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204) | | | |
| *7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B) | | | |
| 8. Budget Increase for: | | | |
| (a) Desegregation Expenditures (A.R.S. §15-910.G-K) | | | |
| * (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M) | | 0 | |
| * (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01) | | 1,367,303 | |
| (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 2018 (A.R.S. §15-910.N) | | | |
| * (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) | | | |
| * (g) FY 2019 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 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) | | 140,170 | |
| 11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount) | | \$ 24,467,436 | |
| 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) | | | \$ 1,049,721 |

* 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 2020 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

| | |
|---|----------------------------|
| A. 1. FY 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12) | \$ <u>751,890</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 2019 Capital Expenditures (line A.1 + A.2) | \$ <u>751,890</u> |
| 4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10) | \$ <u>751,890</u> |
| 5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2 | \$ <u>751,890</u> |
| 6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | \$ <u>751,890</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>0</u> |
| 8. Interest Earned in Fund 610 in FY 2019 | \$ _____ |
| 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 2020 (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>1,049,721</u> |
| 12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1) | \$ <u><u>1,049,721</u></u> |

CLASSROOM SITE FUND BUDGET LIMIT

| | Fund 011 | Fund 012 | Fund 013 | Total Fund 010 |
|--|----------|----------|----------|----------------|
| B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7) | 375,921 | 794,906 | 767,589 | 1,938,416 |
| 2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.) | 324,024 | 668,049 | 648,049 | 1,640,122 |
| 3. Unexpended Budget Balance (line B.1 minus B.2) | 51,897 | 126,857 | 119,540 | 298,294 |
| 4. Interest Earned in the Classroom Site Fund in FY 2018 | 2,000 | 4,000 | 4,000 | 10,000 |
| 5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate. | 345,108 | 690,216 | 690,216 | 1,725,541 |
| 6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2) | | | | 0 |
| 7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3) | 399,006 | 821,074 | 813,757 | 2,033,835 |

- (1) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (2) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.
- (3) The amounts budgeted on page 3, lines 13, 26, 39, and 40 cannot exceed the respective amounts on this line.

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 2019 | Budget FY 2020 | |
| Expenditures | | | | | | | | | | | |
| English Language Learner Fund 071 (A.R.S. §15-756.04) | | | | | | | | | | | |
| 1000 Instruction | 1. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 1. |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 2. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 2. |
| 2200 Instructional Staff | 3. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 3. |
| 2300 General Administration | 4. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 4. |
| 2400 School Administration | 5. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 5. |
| 2500 Central Services | 6. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 6. |
| 2600 Operation & Maintenance of Plant | 7. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 7. |
| 2700 Student Transportation | 8. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 8. |
| 2900 Other | 9. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 9. |
| Total (lines 1-9) (to Budget, page 6, Other Funds, line 2) | 10. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 10. |
| Compensatory Instruction Fund 072 (A.R.S. §15-756.11) | | | | | | | | | | | |
| 1000 Instruction | 11. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 11. |
| 2000 Support Services | | | | | | | | | | | |
| 2100 Students | 12. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 12. |
| 2200 Instructional Staff | 13. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 13. |
| 2300 General Administration | 14. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 14. |
| 2400 School Administration | 15. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 15. |
| 2500 Central Services | 16. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 16. |
| 2600 Operation & Maintenance of Plant | 17. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 17. |
| 2700 Student Transportation | 18. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 18. |
| 2900 Other | 19. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 19. |
| Total (lines 11-19) (to Budget, page 6, Other Funds, line 3) | 20. | 0.00 | 0 | 0 | 0 | 0 | | 0 | 0 | 0.0% | 20. |

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070425000
VERSION Adopted

I certify that the Budget of Liberty Elementary School District, Maricopa County for fiscal year 2020 was officially proposed by the Governing Board on June 17, 2019, and that the complete Proposed Expenditure Budget may be reviewed by contacting Kelley Baysinger at the District Office, telephone 623-474-6600 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) | | |
| | 2018 ADM | 2019 ADM | 2020 ADM | | | | |
| Attending | 3,293.194 | 3,421.574 | 3,421.574 | 1. Average salary of all teachers employed in FY 2020 (budget year) | 46,528 | | |
| 2. Tax Rates: | | | | Prior FY | Est. Budget FY | 2. Average salary of all teachers employed in FY 2019 (prior year) | 44,855 |
| Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate) | | | | 2.0098 | 1.9734 | 3. Increase in average teacher salary from the prior year | 1,673 |
| Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable) | | | | 1.5253 | 1.3808 | 4. Percentage increase | 4% |
| 3. Budgeted Expenditures and Budget Limits: | | | | Budgeted Expenditures | Budget Limit | Per the input provided by committee members and Governing Board, increases will be paid in a tiered model; 5% increase for returning teachers with greater than 10 years with the District, 4.75% increase for returning teachers with 6 to 10 years with the District, and 4.5% increase for returning teachers with 1 to 5 years with the District. An increase of \$900 to \$1,200 has been added to the levels within the Certified Hiring Schedule for teachers new to the District and for returning teachers with less than 1 year with the District. | |
| Maintenance & Operation Fund | | | | 24,467,436 | 24,467,436 | 5. Average salary of all teachers employed in FY 2018 | 40,704 |
| Classroom Site Fund | | | | 2,033,837 | 2,033,835 | 6. Total percentage increase in average teacher salary since FY 2018 | 14% |
| Unrestricted Capital Outlay Fund | | | | 1,049,721 | 1,049,721 | | |

| 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 | |
| 100 Regular Education | | | | | | | |
| 1000 Instruction | 10,800,051 | 11,047,602 | 255,070 | 256,888 | 11,055,121 | 11,304,490 | 2.3% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 402,847 | 343,606 | 12,264 | 12,560 | 415,111 | 356,166 | -14.2% |
| 2200 Instructional Staff | 550,939 | 855,108 | 121,569 | 137,721 | 672,508 | 992,829 | 47.6% |
| 2300, 2400, 2500 Administration | 2,247,487 | 2,534,129 | 591,188 | 465,553 | 2,838,675 | 2,999,682 | 5.7% |
| 2600 Oper./Maint. of Plant | 502,082 | 564,737 | 2,092,774 | 2,011,803 | 2,594,856 | 2,576,540 | -0.7% |
| 2900 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 3000 Oper. of Noninstructional Services | 0 | 0 | 42,000 | 42,000 | 42,000 | 42,000 | 0.0% |
| 610 School-Sponsored Cocurric. Activities | 11,400 | 12,000 | 1,000 | 1,000 | 12,400 | 13,000 | 4.8% |
| 620 School-Sponsored Athletics | 159,380 | 145,380 | 27,032 | 16,032 | 186,412 | 161,412 | -13.4% |
| 630, 700, 800, 900 Other Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Regular Education Subsection Subtotal | 14,674,186 | 15,502,562 | 3,142,897 | 2,943,557 | 17,817,083 | 18,446,119 | 3.5% |
| 200 and 300 Special Education | | | | | | | |
| 1000 Instruction | 1,494,349 | 1,906,129 | 924,280 | 560,280 | 2,418,629 | 2,466,409 | 2.0% |
| 2000 Support Services | | | | | | | |
| 2100 Students | 428,122 | 592,359 | 815,078 | 750,078 | 1,243,200 | 1,342,437 | 8.0% |
| 2200 Instructional Staff | 189,765 | 210,534 | 27,500 | 27,500 | 217,265 | 238,034 | 9.6% |
| 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 | 2,112,236 | 2,709,022 | 1,766,858 | 1,337,858 | 3,879,094 | 4,046,880 | 4.3% |
| 400 Pupil Transportation | 1,197,045 | 1,141,556 | 633,446 | 582,446 | 1,830,491 | 1,724,002 | -5.8% |
| 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 | 198,560 | 247,435 | 3,000 | 3,000 | 201,560 | 250,435 | 24.2% |
| TOTAL EXPENDITURES | 18,182,027 | 19,600,575 | 5,546,201 | 4,866,861 | 23,728,228 | 24,467,436 | 3.1% |

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

CTD NUMBER 070425000

VERSION Adopted

| TOTAL EXPENDITURES BY FUND | | | | |
|-----------------------------|-----------------------|------------|--------------------------------------|-------------------------------------|
| Fund | Budgeted Expenditures | | \$ Increase/(Decrease) from Prior FY | % Increase/(Decrease) from Prior FY |
| | Prior FY | Budget FY | | |
| Maintenance & Operation | 23,728,228 | 24,467,436 | 739,208 | 3.1% |
| Instructional Improvement | 100,000 | 120,000 | 20,000 | 20.0% |
| English Language Learner | 0 | 0 | 0 | 0.0% |
| Compensatory Instruction | 0 | 0 | 0 | 0.0% |
| Classroom Site | 1,938,416 | 2,033,837 | 95,421 | 4.9% |
| Federal Projects | 2,216,519 | 2,149,968 | (66,551) | -3.0% |
| State Projects | 5,661 | 3,921 | (1,740) | -30.7% |
| Unrestricted Capital Outlay | 751,890 | 1,049,721 | 297,831 | 39.6% |
| New School Facilities | 0 | 0 | 0 | 0.0% |
| Adjacent Ways | 100,000 | 100,000 | 0 | 0.0% |
| Debt Service | 2,063,513 | 1,825,425 | (238,088) | -11.5% |
| School Plant Fund | 0 | 0 | 0 | 0.0% |
| Auxiliary Operations | 375,000 | 425,000 | 50,000 | 13.3% |
| Bond Building | 225,271 | 0 | (225,271) | -100.0% |
| Food Service | 1,594,804 | 1,624,804 | 30,000 | 1.9% |
| Other | 3,992,414 | 2,035,026 | (1,957,388) | -49.0% |

| 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 | 3,590,714 | 3,748,715 |
| Gifted Education | 176,220 | 183,430 |
| Remedial Education | 0 | 0 |
| ELL Incremental Costs | 112,160 | 114,735 |
| 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 | 3,879,094 | 4,046,880 |

| PROPOSED STAFFING SUMMARY | | | | |
|--|----------------------------------|--------------|-----------|-------------------|
| Staff Type | Purchased Services Personnel FTE | Employee FTE | Total FTE | Staff-Pupil Ratio |
| Certified -- | | | | |
| Superintendent, Principals, Other Administrators | | 14 | 14 | 1 to 244.4 |
| Teachers | 2 | 211 | 213 | 1 to 16.1 |
| Other | | 9 | 9 | 1 to 380.2 |
| Subtotal | 2 | 234 | 236 | 1 to 14.5 |
| Classified -- | | | | |
| Managers, Supervisors, Directors | | 8 | 8 | 1 to 427.7 |
| Teachers Aides | 4 | 32 | 36 | 1 to 95.0 |
| Other | | 106 | 106 | 1 to 32.3 |
| Subtotal | 4 | 146 | 150 | 1 to 22.8 |
| TOTAL | 6 | 380 | 386 | 1 to 8.9 |
| Special Education -- | | | | |
| Teacher | 2 | 28 | 30 | 1 to 19.1 |
| Staff | 6 | 61 | 67 | 1 to 8.5 |

FY 2020 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

| | | | |
|--|---|----------------------|-------------------|
| 1. | FY 2020 Truth in Taxation Base Limit (from FY 2019 TNT work sheet, line 3 + line 11) | \$ <u>0</u> | |
| 2. | Deduction for discontinued programs | <u> </u> | |
| 3. | Adjusted FY 2020 TNT Base Limit | <u>\$ 0</u> | |
| Primary Property Tax Rate | | | |
| Related to Budgeted | | | |
| Expenditures | | | |
| FY 2020 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>\$ 0</u> | <u> </u> |
| Adjustments for FY 2019 Expenditures | | | |
| 8. | Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center | | |
| a. | FY 2019 Total Actual Expenditures for programs above | \$ <u> </u> | |
| b. | Sum of FY 2019 original budget amounts for programs above (from FY 2019 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 2019 final budget for Small School Adjustment | \$ <u> </u> | |
| b. | FY 2019 original budget for Small School Adjustment (from FY 2019 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>\$ 0</u> | |
| 11. | Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.) | <u>\$ 0</u> | |
| 12. | Amount to be Levied in FY 2020 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 2020 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>\$ (2)</u> | |
| 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 | <u>\$ (2)</u> | |

(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 2020 LEGISLATIVE AMOUNTS | |
|--|-------------|
| Base Level Amount (A.R.S. §15-901, as amended by Laws 2019, Ch. 265, §7) | \$ 4,150.43 |
| State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2019, Ch. 265, §10) | |
| 0.5 mile or less OR more than 1.0 mile | \$ 2.69 |
| More than 0.5 mile through 1.0 mile | \$ 2.20 |
| Qualifying Tax Rate for districts except career technical education districts | 1.8954 |

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 |
|--|--------|-----------|-------|-----------|
| Prior Years ADM (A.R.S. §§15-901 and 15-961) | | | | |
| 1. FY 2018 100th-Day ADM | | | | 3,297.490 |
| 2. FY 2019 100th-Day ADM | 14.665 | 3,415.057 | | 3,429.722 |
| Current Year ADM (A.R.S. §§15-943 and 15-808) | | | | |
| 3. FY 2020 Estimated Non-AOI Student Count | 14.665 | 3,413.849 | | 3,428.514 |
| 4. FY 2020 Estimated AOI Full-Time Student Count | | | | 0.000 |
| 5. FY 2020 Estimated AOI Part-Time Student Count | | | | 0.000 |
| 6. Total FY 2020 Estimated Student Count | 14.665 | 3,413.849 | 0.000 | 3,428.514 |

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 | 1,241.854 | | |
| 8. K-3 | 1,241.854 | | |
| 9. ELL | 197.466 | | |
| 10. HI | 0.000 | | |
| 11. MD-R, A-R, and SID-R | 28.975 | | |
| 12. MD-SC, A-SC, and SID-SC | 26.830 | | |
| 13. MD-SSI | 5.950 | | |
| 14. OI-R | 1.000 | | |
| 15. OI-SC | 6.240 | | |
| 16. P-SD | 5.185 | | |
| 17. DD*, ED, MIID, SLD, SLI*, and OHI | 396.530 | | |
| 18. ED-P | 3.510 | | |
| 19. MOID | 4.980 | | |
| 20. VI | 1.000 | | |
| 21. Total Add-on Count (lines 7 through 20) | 3,161.374 | 0.000 | 0.000 |

*School aged students only

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

- 1. Check box if district is designated as a small isolated district 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 2020 Base Level Amount | \$4,202.31 |
| 5. Actual Teacher Experience Index (TEI) from FY 2019 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941) | 1.0076 |
| 6. FY 2018 actual non-federal audit expenditures from all funds (A.R.S. §15-914.F) | \$24,330.00 |
| 7. FY 2018 actual federal audit expenditures from all funds | \$2,144.00 |
| 8. FY 2018 actual total audit expenditures from all funds (line 6 plus line 7) | \$26,474.00 |

TRANSPORTATION (A.R.S. §§15-816.01, 15-945, as amended by Laws 2019, Ch. 265, §10, and 15-946)

| | |
|--|----------|
| 1. FY 2019 Approved Daily Route Miles | 2,180.00 |
| 2. Number of Eligible Students Transported in FY 2019 | 1,246.00 |
| 3. FY 2019 Annual Expenditure for Bus Tokens | \$0.00 |
| 4. FY 2019 Annual Expenditure for Bus Passes | \$0.00 |
| 5. Actual Route Miles traveled in July and August 2018 to Transport Pupils w/Disabilities for Extended School Year | 3,467.00 |
| 6. Estimated Route Miles Traveled in June 2019 to Transport Pupils w/Disabilities for Extended School Year | 1,000.00 |

OTHER INFORMATION

| | |
|---|--|
| 1. Capital Transportation Adjustment (A.R.S. §15-963.B) | |
| a. PSD | |
| b. K-8 | |
| c. 9-12 | |
| 2. Actual DAA State Budget Reduction Amount calculated by ADE (leave blank for budget adoption) | |
| a. PSD and K-8 | |
| b. 9-12 | |
| 3. Consolidation/Unification Increase for Transitional Costs incurred in first year (A.R.S. §§15-912 and 15-912.01) | |

ASSESSED PROPERTY VALUATIONS

| | |
|---|---------------|
| 4. 2019 Primary Assessed Valuation (AV) | \$276,988,483 |
| 5. 2019 Primary Assessed Valuation (AV2) | |
| 6. 2019 Salt River Project (SRP) Valuation | \$1,864,000 |
| 7. 2019 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 2019 BUDG75) | |
| 9. FY 2019 M&O Fund actual expenditures (from FY 2019 AFR) | \$22,460,924.53 |
| 10. FY 2019 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 2020 Impact Aid Revenue | |
| 13. | Impact Aid revenue deposited in FY 2020 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest | |
| 14. | Impact Aid revenue transferred in FY 2020 to the M&O Fund to provide cash for the TRCL/TSL difference | |
| 15. | Impact Aid revenue transferred in FY 2020 to the M&O Fund to reduce or eliminate taxes | |
| 16. | FY 2019 Ending Cash Balance in the Impact Aid Fund | |

DISTRICTS OPERATING UNDER THE PROVISIONS OF THE SMALL SCHOOL ADJUSTMENT (A.R.S. §15-949):

17. Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.

| | | | |
|-----|---|----|--|
| 18. | Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) | FY | |
| 19. | For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | |

DISTRICTS NEEDING BSL ADJUSTMENT DUE TO TUITION LOSS (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

| | | | |
|-----|--|----|--|
| 20. | Base year - the fiscal year before the other district began to offer instruction | FY | |
| 21. | Base year Attending ADM Grades 9-12 | | |
| 22. | Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously | | |
| 23. | Tuition received in base year | | |
| 24. | Tuition received in fiscal year after base year | | |
| 25. | <input type="checkbox"/> Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450 | | |
| 26. | Additional number of tuitioned students lost in the second year after the base year (Type 05 districts only) | | |
| 27. | Additional number of tuitioned students lost in the third year after the base year (Type 05 districts only) | | |

TYPE 03 DISTRICT INFORMATION

| | | |
|----|---|--|
| 1. | High School Student Count Transported by District of Residence to District of Attendance (A.R.S. §15-951.C) | |
| 2. | Tuition Out for High School Students (A.R.S. §§15-448.J, 15-842, 15-910.M, and 15-951): | |

| Attending District Name | Attending District CTD Number | Tuition Out High School Count | Debt Service Per Pupil Tuition | M&O & UCO, Per Pupil Tuition |
|-------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------------|
|-------------------------|-------------------------------|-------------------------------|--------------------------------|------------------------------|

Use lines 2.a through 2.e for budget **adoption** (as necessary)

| | | | | |
|----|--|--|--|--|
| a. | | | | |
| b. | | | | |
| c. | | | | |
| d. | | | | |
| e. | | | | |

Use lines 2.f through 2.j for budget **revision** (as necessary)

| | | | | |
|----|---|---|--|--|
| f. | 0 | 0 | | |
| g. | 0 | 0 | | |
| h. | 0 | 0 | | |
| i. | 0 | 0 | | |
| j. | 0 | 0 | | |

3. Check box for Type 03 districts no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

ACCOMMODATION DISTRICT (TYPE 01) INFORMATION (A.R.S. §15-974)

1. Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**

Only accommodation districts with a student count of **more** than 125 in grades K-8 or accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

| | | |
|----|---|----|
| 2. | Maintenance & Operation (M&O) Fund FY 2019 ending cash balance | |
| 3. | 10% of the FY 2020 RCL calculated using the district's 2019 ADM | |
| 4. | Up to 5% of the FY 2020 RCL calculated pursuant to A.R.S. §15-482.B | \$ |

CALCULATIONS

CALCULATION OF SUPPORT LEVEL WEIGHTS (GROUP A WEIGHTS)

| | DESIGNATED AS ISOLATED | | NOT DESIGNATED AS ISOLATED | |
|---|------------------------|----------|----------------------------|----------|
| | K-8 | 9-12 | K-8 | 9-12 |
| Student Count 0.001-99.999 Support Level Weight | 1.559 | 1.669 | 1.399 | 1.559 |
| Student Count 100.000-499.999 | | | | |
| Student Count Constant | 500.000 | 500.000 | 500.000 | 500.000 |
| Student Count | - | - | - | - |
| Difference | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Weight Adjustment Factor | x 0.0005 | x 0.0005 | x 0.0003 | x 0.0004 |
| Support Level Weight Increase | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Support Level Weight | + 1.358 | + 1.468 | + 1.278 | + 1.398 |
| Adjusted Support Level Weight | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Student Count 500.000-599.999 | | | | |
| Student Count Constant | 600.000 | 600.000 | 600.000 | 600.000 |
| Student Count | - | - | - | - |
| Difference | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Weight Adjustment Factor | x 0.0020 | x 0.0020 | x 0.0012 | x 0.0013 |
| Support Level Weight Increase | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Support Level Weight | + 1.158 | + 1.268 | + 1.158 | + 1.268 |
| Adjusted Support Level Weight | = 0.000 | = 0.000 | = 0.000 | = 0.000 |
| Student Count 600.000 or More Support Level Weight | | | 1.158 | 1.268 |
| Career Technical Education District Support Level Weight (A.R.S. §15-943.02) | | | | 1.339 |

OTHER CALCULATIONS

| | | |
|---|-------------|---------------|
| 1. Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts: | K-3 | \$ 313,118.32 |
| | K-3 Reading | \$ 208,745.55 |
| 2. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) | | \$ 0.00 |

CALCULATION OF DISTRICT ADDITIONAL ASSISTANCE (DAA) PER STUDENT COUNT AMOUNTS (A.R.S. §§15-951.C and 15-962.01)

TABLE TO CALCULATE DAA PER STUDENT COUNT

| | K-8 | 9-12 |
|--|-------------|-------------|
| 1. FY 2020 Student Count (2019 ADM): .001 - 99.999 DAA per Student Count | \$ 544.58 | \$ 601.24 |
| 2. FY 2020 Student Count (2019 ADM): 100.000 - 499.999 | | |
| a. Student Count Constant | 500.000 | 500.000 |
| b. Student Count | - | - |
| c. Difference | = 0.000 | = 0.000 |
| d. Weight Adjustment Factor | x 0.0003 | x 0.0004 |
| e. Support Level Weight Increase | = 0.000 | = 0.000 |
| f. Support Level Weight | + 1.278 | + 1.398 |
| g. Adjusted Support Level Weight | = 0.000 | = 0.000 |
| h. Support Level Amount | x \$ 389.25 | x \$ 405.59 |
| i. DAA per Student Count | = \$ 0.00 | = \$ 0.00 |
| 3. FY 2020 Student Count (2019 ADM): 500.000 - 599.999 | | |
| a. Student Count Constant | 600.000 | 600.000 |
| b. Student Count | - | - |
| c. Difference | = 0.000 | = 0.000 |
| d. Weight Adjustment Factor | x 0.0012 | x 0.0013 |
| e. Support Level Weight Increase | = 0.000 | = 0.000 |
| f. Support Level Weight | + 1.158 | + 1.268 |
| g. Adjusted Support Level Weight | = 0.000 | = 0.000 |
| h. Support Level Amount | x \$ 389.25 | x \$ 405.59 |
| i. DAA per Student Count | = \$ 0.00 | = \$ 0.00 |
| 4. FY 2020 Student Count (2019 ADM): 600.000 or More & Career Technical Education Districts DAA per Student Count | \$ 450.76 | \$ 492.94 |

CALCULATION OF MAINTENANCE AND OPERATION (M&O) FUND BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)

| | |
|---|------------------|
| 1. General Budget Limit (GBL) (from FY 2019 latest revised Budget, page 7, line 11) | \$ 23,728,228.00 |
| 2. Adjustments to the GBL (from FY 2019 BUDG75) | \$ 0.00 |
| 3. Adjusted GBL | \$ 23,728,228.00 |
| 4. Budgeted M&O expenditures (from FY 2019 latest revised Budget, page 1, line 30, Total Budget Year Column) | \$ 23,728,228.00 |
| 5. Adjustments to the GBL (from line 2) | \$ 0.00 |
| 6. Adjusted Budgeted Expenditures | \$ 23,728,228.00 |
| 7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6) | \$ 23,728,228.00 |
| 8. FY 2019 M&O Fund actual expenditures (from FY 2019 AFR) | \$ 22,360,924.53 |
| 9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.) | \$ 1,367,303.47 |

Note: For lines 10.a through 10.f the FY 2019 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

| | FY 2019 Budget | Actual | Unexpended Budget |
|--|----------------|---------|-------------------|
| 10. FY 2019 Actual Expenditures: | | | |
| a. Special Program Override | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| b. Desegregation | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| c. Tuition Out Debt Service | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| d. Dropout Prevention Programs | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| e. Joint Career and Technical Education and Vocational Education Center | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| f. Performance Pay | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| g. Total Budget Balance Deductions (lines 10.a through 10.f) | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.) | | | \$ 1,367,303.47 |
| 12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2019 M&O Fund ending cash balance) | | | \$ 0.00 |
| 13. Actual Budget Balance Carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.c) | | | \$ 1,367,303.47 |
| 14. Accommodation District Cash Balance Carryforward | | | |
| a. M&O Fund cash balance as of June 30, 2019 | | | \$ 0.00 |
| b. Actual Budget Balance Carryforward | | | \$ 0.00 |
| c. Remaining M&O Cash Balance | | | \$ 0.00 |
| 15. Accommodation District Maximum RCL Addition that may be authorized by County School Superintendent: | | | |
| a. The amount on line 14.c or | \$ 0.00 | | |
| b. 10% of the FY 2020 RCL calculated using the district's 2019 ADM | \$ 0.00 | | |
| c. Up to 5% of the FY 2020 RCL calculated pursuant to A.R.S. §15-482.B | \$ 0.00 | | |
| d. Result (line 15.b plus line 15.c) | \$ 0.00 | | |
| e. The lesser of line 15.a or 15.d | | | \$ 0.00 |

CALCULATIONS

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

| | | |
|---|----|---------|
| 1. FY 2020 Impact Aid Revenue | \$ | 0.00 |
| 2. Impact Aid revenue deposited in FY 2020 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | - | \$ 0.00 |
| 3. TRCL/TSL Difference | \$ | 0.00 |
| 4. Impact Aid revenue transferred in FY 2020 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3 | - | \$ 0.00 |
| 5. Impact Aid revenue transferred in FY 2020 to the M&O Fund to reduce or eliminate taxes | - | \$ 0.00 |
| 6. FY 2019 Ending Cash Balance in the Impact Aid Fund | + | \$ 0.00 |
| 7. FY 2020 Amount Available to be Spent in the Impact Aid Fund (on page 6, Federal Projects line 16) | = | \$ 0.00 |

CALCULATION OF SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2020, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to \$50,000 without an election. **OR** If the district holds an override election as provided in A.R.S. §15-481, the district may include up to the amount calculated below on page 7, line 3(a). **For purposes of small school adjustment, the FY 2020 student count is the 2019 ADM.**

| | | | |
|--|---|---------|------------|
| 1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows: | | \$ | 150,000.00 |
| a. Phase down base | | | |
| b. FY 2020 K-8 student count | | 0.000 | |
| c. Small school student count limit | - | 125.000 | |
| d. Student count above the small school limit | = | 0.000 | |
| e. Adjusted Support Level Weight (See Table I at right for calculation) | x | 0.000 | |
| f. Weighted student count above small school limit | = | 0.000 | |
| g. Base Level Amount | x | 0.00 | |
| h. Phase down reduction factor | - | \$ 0.00 | |
| i. Grades K-8 small school adjustment phase down limit | | \$ | 0.00 |
| 2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows: | | \$ | 350,000.00 |
| a. Phase down base | | | |
| b. FY 2020 9-12 student count | | 0.000 | |
| c. Small school student count limit | - | 100.000 | |
| d. Student count above the small school limit | = | 0.000 | |
| e. Adjusted Support Level Weight (See Table II at right for calculation) | x | 0.000 | |
| f. Weighted student count above small school limit | = | 0.000 | |
| g. Base Level Amount | x | 0.00 | |
| h. Phase down reduction factor | - | \$ 0.00 | |
| i. Grades 9-12 small school adjustment phase down limit | | \$ | 0.00 |
| 3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | \$ | 0.00 |
| 4. Allowable Small School Adjustment, subject to an election | | \$ | 0.00 |
| 5. 10% of the District's Total RCL | | \$ | 0.00 |
| 6. Maximum override, subject to an election (Greater of line 4 or line 5) | | \$ | 0.00 |

CALCULATION OF MAXIMUM OVERRIDE FOR A DISTRICT NO LONGER ELIGIBLE FOR A SMALL SCHOOL ADJUSTMENT

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2020, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. §15-481. The maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election, is the amount calculated below. **For purposes of small school adjustment, the FY 2020 student count is the 2019 ADM.**

| | | | |
|--|---|---------|------|
| 1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows: | | | |
| a. FY 2020 K-8 student count | | 0.000 | |
| b. Small school student count limit | - | 125.000 | |
| c. Student count above the small school limit | = | 0.000 | |
| d. Phase-down factor | x | 0.0045 | |
| e. Result | = | 0.0000 | |
| f. Maximum Percent Increase to apply to RCL (.35 minus line 1.e) | | 0.0000 | |
| g. K-8 Revenue Control Limit | x | 0.00 | |
| h. K-8 small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered) | | \$ | 0.00 |
| 2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows: | | | |
| a. FY 2020 9-12 student count | | 0.000 | |
| b. Small school student count limit | - | 100.000 | |
| c. Student count above the small school limit | = | 0.000 | |
| d. Phase-down factor | x | 0.0065 | |
| e. Result | = | 0.0000 | |
| f. Maximum Percent Increase to apply to RCL (.65 minus line 2.e) | | 0.0000 | |
| g. 9-12 Revenue Control Limit | x | 0.00 | |
| h. 9-12 small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered) | | \$ | 0.00 |
| 3. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a). | | \$ | 0.00 |
| 4. Allowable Small School Adjustment, subject to an election (line 1.h plus line 2.h plus line 3) | | \$ | 0.00 |
| 5. 10% of the District's Total RCL | | \$ | 0.00 |
| 6. Maximum override, subject to an election (Greater of line 4 or line 5) | | \$ | 0.00 |

CALCULATIONS

**CALCULATION OF TUITION OUT FOR HIGH SCHOOL STUDENTS (A.R.S. §§15-448.J, 15-824, 15-910.M, and 15-951)
For Common School Districts NOT within a High School District (Type 03)**

LINES 1 AND 2 ARE FOR BUDGET ADOPTION

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

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

2. Increase to DSL and RCL for Tuition

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

LINES 3 AND 4 ARE FOR BUDGET REVISION

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

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

4. Increase to DSL and RCL for Tuition

| Attending District Name | E | F | Increase to DSL and RCL (A x F) |
|-------------------------|---|---|---------------------------------|
| | M&O & UCO, Per Pupil Tuition | Per Pupil Tuition Incl. Limited Debt Service (E + lesser of B or C) | |
| a. 0 | 0.00 | 0.00 | 0.00 |
| b. 0 | 0.00 | 0.00 | 0.00 |
| c. 0 | 0.00 | 0.00 | 0.00 |
| d. 0 | 0.00 | 0.00 | 0.00 |
| e. 0 | 0.00 | 0.00 | 0.00 |
| f. | Revised Increase to DSL and RCL for Tuition (to line 6): | | 0.00 |

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

0.00

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

0.00

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

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

| | | |
|--|---|-------|
| 1. Base Year Attending ADM Grades 9-12 | | 0.00 |
| 2. Factor of 5% | x | 0.05 |
| 3. ADM loss required to qualify | = | 0.000 |
| 4. 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 | | 0.000 |

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).

| | | |
|---|----------------------|------|
| 5. Tuition received in base year | | 0.00 |
| 6. Tuition received in fiscal year after base year | - | 0.00 |
| 7. Tuition loss (If result is less than zero, zero is entered) | = | 0.00 |
| 8. BSL Adjustment for the first year after the base year | | 0.00 |
| 9. BSL Adjustment for the second year after the base year | first year factor x | 0.75 |
| | second year factor x | 0.50 |
| 10. BSL Adjustment for the third year after the base year | third year factor x | 0.25 |
| 11. Increase in BSL for Tuition Loss Adjustment (line 8 + line 9 + line 10) | = | 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. | \$ | 0.00 |
| b. By \$600,000 for the second year following the loss. | \$ | 0.00 |
| c. By \$500,000 for the third year following the loss. | \$ | 0.00 |
| d. By \$300,000 for the fourth year following the loss. | \$ | 0.00 |
| e. By \$100,000 for the fifth year following the loss. | \$ | 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. | \$ | 0.00 |
| b. By \$200,000 if it loses an additional 50 students in the second year. | \$ | 0.00 |
| c. By \$325,000 if it loses an additional 50 students in the third year. | \$ | 0.00 |
| d. By \$200,000 in the fourth year if it was eligible for the third year loss. | \$ | 0.00 |
| e. By \$100,000 in the fifth year if it was eligible for the fourth year loss. | \$ | 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) | \$ | 0.00 |
| 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) | \$ | 0.00 |
| 3. Adjustment for Tuition Loss (from APOR55 tab, page 4, BSL Adjustments section) | \$ | 0.00 |
| 4. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13) | \$ | 0.00 |
| 5. Vocational M&O Expenses (from page 1, line 28) | \$ | 0.00 |
| 6. Adjacent Ways (from TNT Work Sheet, line 12) | \$ | 0.00 |
| 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 |

Basic Calculations For Equalization Assistance FY 2019-20

| Non-AOI Student Counts | | | | | | | | | |
|------------------------|--------|-----------|-------|-----------|----------------|--------|-----------|-------|-----------|
| Student Count | PSD | K-8 | 9-12 | Total | Student Count | PSD | K-8 | 9-12 | Total |
| FY 2019-20 ADM | 14.665 | 3,413.849 | 0.000 | 3,428.514 | FY 2018-19 ADM | 14.665 | 3,415.057 | 0.000 | 3,429.722 |

| <u>Weighted Student Counts</u> | <u>Student Count</u> | <u>Support Level Weight</u> | <u>Weighted Student Count</u> |
|--------------------------------|----------------------|-----------------------------|-------------------------------|
| FY 2019-20 ADM: District PSD | 14.665 | x 1.450 | = 21.264 |
| District K-8 | 3,413.849 | x 1.158 | = 3,953.237 |
| District 9-12 | 0.000 | x 0.000 | = 0.000 |
| SubTotal | 3,428.514 | | 3,974.501 |

| <u>Add-Ons (FY 2019-20 ADM)</u> | <u>Student Count</u> | <u>Support Level Weight</u> | <u>Weighted Add-on Count</u> |
|---|----------------------|-----------------------------|------------------------------|
| K-3 Reading | 1,241.854 | x 0.040 | = 49.674 |
| K-3 | 1,241.854 | x 0.060 | = 74.511 |
| ELL | 197.466 | x 0.115 | = 22.709 |
| HI | 0.000 | x 4.771 | = 0.000 |
| MD-R, A-R, SID-R | 28.975 | x 6.024 | = 174.545 |
| MD-SC, A-SC, SID-SC | 26.830 | x 5.833 | = 156.499 |
| MD-SSI | 5.950 | x 7.947 | = 47.285 |
| OI-R | 1.000 | x 3.158 | = 3.158 |
| OI-SC | 6.240 | x 6.773 | = 42.264 |
| P-SD | 5.185 | x 3.595 | = 18.640 |
| DD*, ED, MIID, SLD, SLI*, OHI | 396.530 | x 0.003 | = 1.190 |
| ED-P | 3.510 | x 4.822 | = 16.925 |
| MOID | 4.980 | x 4.421 | = 22.017 |
| VI | 1.000 | x 4.806 | = 4.806 |
| Total Weighted Student Count Add-Ons | | | 634.223 |

*School aged students only

Basic Calculations For Equalization Assistance FY 2019-20

| AOI Full Time Student Counts | | | | | Student Count |
|------------------------------|-----|-------|-------|-------|--|
| Student Count | PSD | K-8 | 9-12 | Total | FY 2018-19 ADM |
| FY 2019-20 ADM | | 0.000 | 0.000 | 0.000 | Prior year AOI Full-Time Student Counts are shown on the APOR 55-1, p. 2 |

| Weighted Student Counts | Student Count | Support Level Weight | Weighted Student Count |
|------------------------------|---------------|----------------------|------------------------|
| FY 2019-20 ADM: District PSD | 0.000 | x 1.450 | = 0.000 |
| District K-8 | 0.000 | x 1.158 | = 0.000 |
| District 9-12 | 0.000 | x 0.000 | = 0.000 |
| SubTotal | 0.000 | | 0.000 |

| Add-Ons (FY 2019-20 ADM) | Student Count | Support Level Weight | Weighted Add-on Count |
|---|---------------|----------------------|-----------------------|
| K-3 Reading | 0.000 | x 0.040 | = 0.000 |
| K-3 | 0.000 | x 0.060 | = 0.000 |
| ELL | 0.000 | x 0.115 | = 0.000 |
| HI | 0.000 | x 4.771 | = 0.000 |
| MD-R, A-R, SID-R | 0.000 | x 6.024 | = 0.000 |
| MD-SC, A-SC, SID-SC | 0.000 | x 5.833 | = 0.000 |
| MD-SSI | 0.000 | x 7.947 | = 0.000 |
| OI-R | 0.000 | x 3.158 | = 0.000 |
| OI-SC | 0.000 | x 6.773 | = 0.000 |
| P-SD | 0.000 | x 3.595 | = 0.000 |
| DD*, ED, MIID, SLD, SLI*, OHI | 0.000 | x 0.003 | = 0.000 |
| ED-P | 0.000 | x 4.822 | = 0.000 |
| MOID | 0.000 | x 4.421 | = 0.000 |
| VI | 0.000 | x 4.806 | = 0.000 |
| Total Weighted Student Count Add-Ons | | | 0.000 |

*School aged students only

Basic Calculations For Equalization Assistance FY 2019-20

| AOI Part Time Student Counts | | | | | Student Count |
|------------------------------|-----|-------|-------|-------|----------------|
| Student Count | PSD | K-8 | 9-12 | Total | |
| FY 2019-20 ADM | | 0.000 | 0.000 | 0.000 | FY 2018-19 ADM |

Prior year AOI Part-Time Student Counts are shown on the APOR 55-1, p. 2

| Weighted Student Counts | Student Count | Support Level Weight | Weighted Student Count |
|------------------------------|---------------|----------------------|------------------------|
| FY 2019-20 ADM: District PSD | 0.000 | x 1.450 | = 0.000 |
| District K-8 | 0.000 | x 1.158 | = 0.000 |
| District 9-12 | 0.000 | x 0.000 | = 0.000 |
| SubTotal | 0.000 | | 0.000 |

| Add-Ons (FY 2019-20 ADM) | Student Count | Support Level Weight | Weighted Add-on Count |
|---|---------------|----------------------|-----------------------|
| K-3 Reading | 0.000 | x 0.040 | = 0.000 |
| K-3 | 0.000 | x 0.060 | = 0.000 |
| ELL | 0.000 | x 0.115 | = 0.000 |
| HI | 0.000 | x 4.771 | = 0.000 |
| MD-R, A-R, SID-R | 0.000 | x 6.024 | = 0.000 |
| MD-SC, A-SC, SID-SC | 0.000 | x 5.833 | = 0.000 |
| MD-SSI | 0.000 | x 7.947 | = 0.000 |
| OI-R | 0.000 | x 3.158 | = 0.000 |
| OI-SC | 0.000 | x 6.773 | = 0.000 |
| P-SD | 0.000 | x 3.595 | = 0.000 |
| DD*, ED, MIID, SLD, SLI*, OHI | 0.000 | x 0.003 | = 0.000 |
| ED-P | 0.000 | x 4.822 | = 0.000 |
| MOID | 0.000 | x 4.421 | = 0.000 |
| VI | 0.000 | x 4.806 | = 0.000 |
| Total Weighted Student Count Add-Ons | | | 0.000 |

*School aged students only

Basic Calculations For Equalization Assistance FY 2019-20

| Base Support Level | | | | Base Support Level | | | |
|--|-----------------|-------------------------|------------------------|--|-------------------|-------------------------|------------|
| | Non-AOI | AOI FT | AOI PT | | Non-AOI | AOI FT | AOI PT |
| Extended BSL Amount | \$19,367,286.95 | \$0.00 | \$0.00 | Weighted Student | 3,974.501 | 0.000 | 0.000 |
| Teacher Experience Index | 1.0076 | 1.0076 | 1.0076 | Weighted Add-On | + 634.223 | 0.000 | 0.000 |
| | \$19,514,478.33 | \$0.00 | \$0.00 | Total Weighted | = 4,608.724 | 0.000 | 0.000 |
| Extended BSL Amount Total | | \$ 19,514,478.33 | | AOI Funding | x | 0.95 | 0.85 |
| Base Support Level Adjustments Total | | \$ 24,330.00 | | Base Level Amount | x \$4,202.31 | \$4,202.31 | \$4,202.31 |
| Base Support Level/Base Revenue Control Limit | | \$ 19,538,808.33 | | Extended Amount | = \$19,367,286.95 | \$0.00 | \$0.00 |
| Calculation For TSL | | | | Base Support Level Adjustments | | | |
| Approved Daily Route Miles | | | | <u>Audit Service Expense</u> | | \$ 24,330.00 | |
| Total Approved Daily Route Miles | | | 2,180 | Increase for Tuition Loss Adjustment | | \$ 0.00 | |
| Eligible Students Transported | | | 1,246 | Increase for Student Revenue Loss Phase-Down | | \$ 0.00 | |
| Unadjusted Route Miles Per Eligible Student | | | 1.750 | Base Support Level Adjustments Total | | \$ 24,330.00 | |
| State Support Level Per Route Mile | | | 2.69 | Calculation for DSL | | | |
| Daily Route Miles x 180 Days | | | 392,400.00 | 2019-20 Base Support Level (BSL)/BRCL | | \$ 19,538,808.33 | |
| To and From School Support Level | | | \$ 1,055,556.00 | 2019-20 Consolidation | | \$ 0.00 | |
| <u>Activity Trip Level Factor</u> | | | 0.12 | Tuition Out For High School Students (Type 03) | | \$ 0.00 | |
| Activity Trip Support Level | | | \$ 126,666.72 | 2019-20 Transportation Support Level (TSL) | | \$ 1,194,238.95 | |
| Handicapped Extended School Year Mileage | | | 4,467.000 | 2019-20 District Support Level (DSL) | | \$ 20,733,047.28 | |
| Handicapped Extended School Year Support Level | | | \$ 12,016.23 | Calculation For RCL | | | |
| Annual Expenditures For: | Bus Passes | Bus Tokens | | 2019-20 Base Support Level (BSL)/BRCL | | \$ 19,538,808.33 | |
| Districts | \$0.00 | \$0.00 | \$ 0.00 | 2019-20 Consolidation | | \$ 0.00 | |
| 2019-20 Transportation Support Level (TSL) | | | \$ 1,194,238.95 | Tuition Out For High School Students (Type 03) | | \$ 0.00 | |
| Calculation For TRCL | | | | 2019-20 Trans. Revenue Control Limit (TRCL) | | \$ 1,410,375.21 | |
| 2018-19 Transportation Revenue Control Limit (TRCL) | | | \$ 1,377,883.35 | 2019-20 Revenue Control Limit (RCL) | | \$ 20,949,183.54 | |
| Change: | 2019-20 TSL | \$ 1,194,238.95 | | 2019-20 DSL | | \$ 20,733,047.28 | |
| | 2018-19 TSL | \$ 1,161,747.09 | | 2019-20 RCL | | \$ 20,949,183.54 | |
| | Difference: | \$ 32,491.86 | | | | | |
| Preliminary FY2019-20 TRCL | | | \$ 1,410,375.21 | | | | |
| 120% of FY2019-20 TSL | | \$ 1,433,086.74 | | | | | |
| Adjusted FY2019-20 TRCL | | | \$ 1,410,375.21 | | | | |
| 2019-20 Transportation Revenue Control Limit | | | \$ 1,410,375.21 | | | | |

Basic Calculations For Equalization Assistance FY 2019-20

| <u>District Additional Assistance (DAA) Calculations</u> | <u>PSD</u> | <u>K-8</u> | <u>9-12</u> | <u>Total</u> |
|--|-----------------------|-----------------------|---------------|-----------------------|
| FY 2019-20 District Student Count | 14,665 | 3,415,057 | 0.000 | |
| Type 03 District Tuition Out Trans. Count <i>(For Type 03 High School Only, Per Student Count Factor at 50%)</i> | | | 0.000 | |
| DAA Per Student Count | x \$450.76 | x \$450.76 | x \$0.00 | |
| Preliminary DAA | = \$6,610.40 | = \$1,539,371.09 | = \$0.00 | \$1,545,981.49 |
| | | | | |
| <u>DAA Growth Factor</u> | | | | |
| FY 2019-20 Actual Student Count | 3,429,722 | | | |
| FY 2018-19 Actual Student Count | / 3,297,490 | | | |
| FY 2019-20 DAA Growth Factor* | = 1.0401 | x 1.0000 * | x 1.0000 * | |
| <i>*If less than or equal to 1.05, use 1. If greater than 1.05%, use 1 plus 50% of growth.</i> | | | | |
| District DAA | \$6,610.40 | \$1,539,371.09 | \$0.00 | \$1,545,981.49 |
| | | | | |
| <u>DAA For High School Textbooks</u> | | | | |
| FY 2019-20 Actual 9-12 Student Count | | | 0.000 | |
| Support Level Amount For Textbooks | | | x \$69.68 | |
| DAA For Textbooks | | | | \$0.00 |
| | | | | \$1,545,981.49 |
| DAA Adjustment | (\$496,260.06) | | \$0.00 | (\$496,260.06) |
| Total FY 2019-20 DAA Base | \$1,049,721.43 | | \$0.00 | \$1,049,721.43 |

Basic Calculations For Equalization Assistance FY 2019-20

| <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 | 3,974.501 | 1.0000 | \$20,733,047.28 | \$20,733,047.28 |
| 9-12 | 0.000 | 0.0000 | \$20,733,047.28 | \$0.00 |
| Tuition Out For High School Student (Type 03) | | | | \$0.00 |
| Total | 3,974.501 | | | \$20,733,047.28 |

| | | <u>Qualifying Tax Rate</u> | | <u>Qualifying Levy</u> |
|--|--------------------------------|----------------------------|-----------------|-------------------------|
| Primary Assessed Valuation (AV) | \$276,988,483.00 | K-8 | \$1.8954 | |
| Primary Assessed Valuation 2 (AV2) | \$0.00 | 9-12 | \$1.8954 | |
| SRP Assessed Valuation | \$1,864,000.00 | | | |
| GPLET Assessed Valuation | \$0.00 | | | |
| Equalization Assessed Valuation | \$278,852,483.00 (/100) | X | \$1.8954 | = \$5,285,369.96 |

| <u>Calculation of Equalization Assistance</u> | <u>PSD-8</u> | <u>9-12</u> | <u>Total</u> |
|---|------------------------|----------------|------------------------|
| RCL/DSL Allocation | \$20,733,047.28 | \$0.00 | \$20,733,047.28 |
| DAA Allocation | \$1,049,721.43 | \$0.00 | \$1,049,721.43 |
| District Type 03 Tuition Out Charge | | \$0.00 | \$0.00 |
| FY 2019-20 Equalization Base | \$21,782,768.71 | \$0.00 | \$21,782,768.71 |
| Qualifying Levy | \$5,285,369.96 | \$5,285,369.96 | \$10,570,739.92 |
| Total Equalization Assistance | \$16,497,398.75 | \$0.00 | \$16,497,398.75 |

| Page | Reference | Instructions | Revision Instructions |
|-------|---------------------------|---|-----------------------|
| | General | <p>These instructions are provided to help school districts prepare the expenditure budget. Within the forms, blue font and light blue highlights indicate that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related form after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the Data Entry page and Supplement, as applicable, <u>before</u> completing pages 1 through 8. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Office, Accounting Services Division, or ADE, School Finance.</p> | |
| | General | <p>Amounts in the prior year columns should be recorded from the budget columns of the latest revised Budget for FY 2019. Amounts should be rounded to the nearest dollar.</p> <p>Districts should budget for FY 2020 retirement contributions at the rate of 11.94% and for long term disability at a rate of 0.17% for a total contribution rate of 12.11%. Districts should also budget for any applicable alternative contribution payments to state retirement at a rate of 10.41%.</p> | |
| | Budget Revision | <p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a <u>decrease</u>, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an <u>increase</u>, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p> | Yes |
| | Budget Revision Continued | All districts must revise the FY 2020 budget to include the 2019 (prior year) and 2020 (current year) 100th-Day ADM from the applicable year's ADMS46-1 report, "Recalculated ADM State Aid Report." | Yes |
| Cover | District Tax Rates | District tax rates for FY 2019 should be the actual tax rates set by the County Board of Supervisors in August 2018. Tax rates for FY 2020 should be the district's best estimate. Districts should include detailed secondary tax rates for M&O, Special Program, and Capital Overrides; Class A Bonds; Class B Bonds; Career Technical Education District (CTED); and Desegregation. Class A Bonds are general obligation bonds approved by voters on or before December 31, 1998. Class B Bonds are general obligation bonds approved by voters after December 31, 1998. | |

| Page | Reference | Instructions | Revision Instructions |
|-----------------------|--------------------------|--|-----------------------|
| Cover | Average Teacher Salaries | <p>In accordance with A.R.S. §15-903(E), a district's budget must include the prominent display of the average salary of all teachers employed by the district for the budget and prior years, and the increase in the average salary of all teachers employed by the district for the budget year reported in dollars and percentage. Districts must also prominently post this information on their website home pages separate from their budgets. The law does not provide a definition of a teacher. Districts should be consistent in the type of salary information included in this table from year to year. An optional comment box is available to provide details on the average teacher salary calculation used by the district.</p> <p>Budget Revision Districts should revise the average teacher salary information any time a revised budget is submitted to ADE.</p> | Yes |
| District Contact Info | | <p>Fill in the contact information for all positions listed on this tab. If any of the positions don't exist at your district, please fill in the appropriate person to contact related to that topic.</p> <p>Budget Revision Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.</p> | Yes |
| 1 | Line 4 | <p>Function code 2300, object code 6820-Judgments Against the District should be used to budget for excessive property tax valuation judgments to be paid in FY 2020. This amount should also be included on page 7, line 8(h). Pre-approval by ADE is required. Contact ADE's School Finance payment team at the email address below.</p> <p>SFPaymentTeam@azed.gov</p> | |
| 1 | Line 9 | <p>Budget Revision Districts participating in the National School Lunch Program that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700.</p> | Yes |
| 1 | Line 27 | <p>A district authorized by ADE to continue participation in Dropout Prevention Programs for FY 2020 pursuant to Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, must budget the additional amount on this line.</p> | |
| 1 | Line 28 | <p>A district that has entered into an intergovernmental agreement to establish a jointly owned and operated career and technical education and vocational education center, in accordance with A.R.S. §15-789, should budget for the center's expenditures on this line. A.R.S. §15-910.01 This provision does not apply to CTEDs established pursuant to A.R.S. §15-392.</p> <p>A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. Currently, no districts have been authorized by the SBE.</p> | |
| 1 | Line 29 | <p>Districts should budget for K-3 Reading Program expenditures on this line. The SBE must give approval to a district before any portion of the monies generated by the K-3 reading support level weight may be distributed to the district. A.R.S. §15-211</p> <p>Contact ADE's Move on When Reading program area with questions concerning the K-3 Reading plan requirement and approval status at the link below.</p> <p>http://www.azed.gov/mowr/</p> | |

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| 2 | Spec. Ed. by Type | All expenditures budgeted in the M&O Fund for special education programs should be included regardless of the revenue source (e.g., state equalization assistance and property taxes). Districts should retain supporting documentation for the allocation of expenditures budgeted for individual special education programs. Supporting documentation should include a list of the programs, the number of teachers and students by program, and all computation work sheets. However, districts should budget total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. | |
| 2 | Spec. Ed by Type - Lines 4 and 5 | Program code 260—ELL Incremental Costs and program code 265—ELL Compensatory Instruction are required to track expenditures related to English Language Learners (ELL). See Supplement instructions for more information on ELL. | |
| 2 | FTE Certified Employees | Include all certified personnel filling certified positions at the district. | |
| 2 | Audit Services | Enter the budgeted expenditures for nonfederal program and compliance audits (required object code 6350) to be paid from the M&O Fund only, and the budgeted expenditures for federal single audits (optional object code 6330) from <u>all</u> funds. | |
| 2 | M&O for Food Service | Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the M&O Fund any amounts that will be expended during the 2020 school year for the operation of the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the M&O Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. | Yes |
| 3 | General | The Classroom Site Funds (CSF) are budget-controlled funds that must be used to supplement, rather than supplant, existing monies and in accordance with Laws 2000, 5th S.S., Ch. 1, §62, must not be used for administrative purposes. See USFR Memorandum No. 194 for additional guidance on the use of CSF monies. | |
| 3 | Lines 13, 26, and 39 | Include amounts budgeted for registered warrant expense in the Interest on Short-Term Debt column. Districts should budget up to the Classroom Site Fund Budget Limit (CSFBL) as calculated on page 8, line B.7. | |
| 3 | Line 40 | The total amount budgeted on line 40 cannot exceed the CSFBL on page 8, Line B.7. The total amount budgeted in FY 2020 will affect the next year's CSFBL. See A.R.S. §15-978 and calculation on page 8. | |
| 4 | Line 10 | The amount budgeted in the UCO Fund cannot exceed the Unrestricted Capital Budget Limit (UCBL) on page 8, line A.12. The amount budgeted in Fund 610 in FY 2020 will affect the next year's UCBL. See A.R.S. §15-947(D) and calculation on page 8. | |
| 4 | Footnote 5 | Districts participating in the National School Lunch Program are required to budget a portion of their state revenues to support the operation of their food service program. Districts should budget in the UCO Fund any amounts that will be expended during the 2020 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE's Health & Nutrition Services at (602) 542-8700. Budget Revision Districts that have not already budgeted for the state matching requirements, should include any amounts to be expended for their food service program in the UCO Fund on this line before May 15. ADE's Health & Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted. | Yes |

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| 5 | Other Funds— Required Capital Expenditure Detail for Funds 610, 630, 695, & 620 | <p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) Funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total budgeted expenditures for each fund should be included on line 1 of the table.</p> <p>In addition, these detailed expenditures reported on lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, total budgeted expenditures for the detailed object codes listed for each fund as reported on line 12 must agree to the total amounts reported on line 16, by fund. Amounts on lines 12 and 16 may be less than the amounts on line 1 for each fund.</p> | |
| 5 | Adjacent Ways Fund | <p>In accordance with A.R.S. §15-995, each adjacent ways project proposal must be filed with the School Facilities Board and include the project cost estimate. If the entire project cost for the adjacent ways project is greater than \$50,000, the expenditure cannot be made unless the School Facilities Board validates both of the following:</p> <ul style="list-style-type: none"> -The project that is proposed to be funded by the assessment is in compliance with state laws relating to adjacent ways projects. -The proposal selected by the district does not contain any additional work that is not listed in the adjacent ways proposal submitted by the district. | |
| 6 | Federal Projects, Line 16 | <p>Districts that receive Impact Aid monies should deposit them in Fund 378—Impact Aid. Monies in the fund are federal monies not subject to legislative appropriation. All districts that receive Impact Aid revenue should complete the Districts Receiving Federal Impact Aid Revenues portion of the Other Information section on the Data Entry tab to calculate the amount available to be spent in the Impact Aid Fund.</p> | |
| 6 | State Projects, Line 26 | <p>In accordance with A.R.S. §15-249.06, as amended by Laws 2019, Ch. 98, §1, monies received from the college credit by examination incentive program should be deposited in Fund 456—College Credit Exam Incentives. At least 50% of the incentive bonus monies received from this program must be distributed to the associated classroom teacher for each student who passes a qualifying exam and to other teachers of relevant subjects who instructed that student, including but not limited to teachers in the same department or subject matter that contributed to the student passing the examination, as identified by the governing board or the school principal. The remainder of any bonus monies received from this program must be allocated by the school principal on behalf of the students who receive a passing score and may be used for teacher professional development or student instructional support, reimbursement of exam fees, or instructional materials.</p> | |
| 6 | State Projects, Line 27 | <p>In accordance A.R.S. §15-249.08, as amended by Laws 2019, Ch. 265, §5, monies received from the Results-based Funding Fund should be deposited in Fund 457—Results-based Funding. Monies received must not supplant monies budgeted or received from any other source that are generally provided to that school. The majority of the monies received must be used at the school that earned the results for teacher salaries, to hire teachers, for school leader salaries, for classroom supplies, and for other strategies to sustain outcomes for students at that school. A portion of the monies received may be used for expanding and replicating that school site as a quality school model.</p> | |
| 6 | Other Funds, Lines 2 and 3 | <p>Funds 071 and 072 should be budgeted in detail on the Supplement. Fund totals will pull to these lines. See the instructions for the Supplement for additional information.</p> | |
| 6 | Other Funds, Line 4 | <p>In accordance with A.R.S. §15-1102, the proceeds from the sale or lease of school district property should be deposited in the School Plant Fund (500). Expenditures made from the School Plant Fund (500) should be made in accordance with the requirements of A.R.S. §15-1102. Districts may establish sub funds for School Plant in funds 501-504 to account for monies received that are restricted to different purposes by statute, but one total budget for all related monies must be reported here in Fund 500.</p> | |

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| 6 | Other Funds, Line 32 | Budgeted expenditures related to monies remaining in Fund 080—Student Success Fund should be reported on line 32—Other, along with any other funds not included elsewhere in the budget. | |
| 6 | Internal Service Funds, Line 2 | Include all expenditures for Intergovernmental Agreements (IGAs) in this line. If the district uses funds other than 955 to separately account for multiple IGAs, all IGA fund expenditures should be totaled and reported on this line. | |
| 7 | General | <p>For budget adoption, districts may apportion amounts on this page between the M&O and UCO Funds. After original adoption, and prior to May 15 of the budget year, amounts may be reapportioned based on the budgetary needs of the district, unless otherwise indicated on Budget, page 7, or in the following instructions.</p> <p>Record in column A on this page all amounts budgeted for use in the M&O Fund (to be included in the GBL). Record in column B all amounts budgeted for use in the UCO Fund (to be carried over to the calculations on Budget, page 8).</p> <p>Budget Revision When actual amounts are required, use the actual amount to date plus the estimated amount for the remainder of the fiscal year. After the May 15 budget revision, amounts cannot be reallocated between M&O and UCO.</p> | Yes |
| 7 | Line 1 | <p>After completing the Data Entry tab, the amount of the district RCL from the APOR55 tab, page 4 will pull to line 1.</p> <p>Budget Revision For budget revision, the Data Entry tab should be revised and the recalculated RCL will pull to line 1. See budget revision instructions for the Data Entry tab.</p> | Yes |
| 7 | Lines 2(a)-(c) | <p>Budget Revision Compare the amount for District Additional Assistance (DAA) on lines 2(c) to the applicable amount calculated by ADE on page 1 of the most recent FY 2020 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 5 of the district's most recent FY 2020 APOR 55-1 report from ADE. Districts that include a reduction greater than the amount calculated by ADE on line (b), will reduce their budget capacity by that amount. See budget revision instructions for Data Entry tab, Other Information section, line 2.</p> | Yes |
| 7 | Line 2(b) | Laws 2018, Ch. 285, §27, as amended by Laws 2019, Ch. 265, §20, requires ADE to reduce DAA for FY 2020 for school districts with 2019 ADM of 1,100 or more. See the instructions for Data Entry tab, Other Information, line 2. | |
| 7 | Line 3 | <p>Do not include any overrides authorized to use excess Impact Aid cash on these lines.</p> <p>Districts should use prior year ADM to calculate the RCL for overrides (A.R.S. §15-943). Districts may recalculate their RCL based on prior year ADM in a separate copy of this budget file. Do not submit this separate copy of the file to ADE. Alternatively, districts can get weighted student counts from page 4 of ADE's FY 2019 "APOR Equalization Report", APOR 55-1. ADE has also posted a link to an override calculation worksheet that may be used as a guide in estimating the override amount. The override calculation worksheet and instructions can be found at the link below.</p> <p>In accordance with A.R.S. §15-951(B), the RCL used to determine the maximum M&O and Special Program overrides for Type 03 districts does not include the tuition paid by the district for high school students attending another district.</p> | |
| | | http://www.azed.gov/finance/files/2018/05/2019budgetoverrideestimator.xls | |

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| 7 | Line 3(a) | See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(F)], only revenues derived from the FY 2019 ending cash balance in the M&O Fund [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(P) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2020, as Impact Aid monies are accounted for in the Impact Aid Fund. | |
| 7 | Line 3(a) Continued | The maximum amount a district may request for an M&O budget override is 15% of the district's RCL. If the district also requests a Special Program override pursuant to A.R.S. §15-482, the maximum amount a district may request for an M&O override is 10% of the RCL. A.R.S. §15-481(G) | |
| 7 | Line 3(b) | See Line 3 Instructions above. If the voters in the override election authorize the district to exceed the Capital Outlay Revenue Limit or District Additional Assistance and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(M)], only revenues derived from the FY 2019 ending cash balance in the M&O and UCO Funds [after the primary tax rate is reduced to zero as required by A.R.S. §15-481(T)] may be used. A.R.S. §15-481(S) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2020, as Impact Aid monies are accounted for in the Impact Aid Fund. The maximum amount a district may request for a capital budget override is 10% of the RCL. A.R.S. §15-481(AA) | |
| 7 | Line 3(c) | See Line 3 Instructions above. A.R.S. §15-482 allows a district to request a budget override for programs designed for preschool students with disabilities and students enrolled in kindergarten through grade 12. The amount for the Special Program override may not exceed 5% of the RCL. If the voters in the override election authorize the district to exceed the RCL, and the increase is to be fully funded by revenues other than property taxes [A.R.S. §15-481(J)], the increase may only be budgeted and expended if sufficient monies are available in the M&O Fund. A.R.S. §15-481(Q) Note: Districts will not be able to fund an override with Impact Aid monies in FY 2020, as Impact Aid monies are accounted for in the Impact Aid Fund. | |
| 7 | Lines 3(a)-(c) | Budget Revision If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&O, UCO, and Special Program override amounts in accordance with the instructions above. Arizona Attorney General Opinion I90-020 prohibits districts from recalculating overrides based on an increase in the RCL after secondary taxes have been levied for the applicable year. The amounts reported on lines 3(a) through (c) may not exceed the lesser of the original or recalculated maximum override amounts. | Yes |
| 7 | Line 4 | Districts with a student count of 125 or less in grades K-8, or 100 or less in grades 9-12 must include an amount on this line if they choose to make a small school adjustment to ensure that page 1, line 30 does not exceed the GBL for M&O. If the district previously qualified for a small school adjustment but has exceeded these student counts, see the instructions for Data Entry tab, Other Information section, lines 17 and 18. For the purposes of Small School Adjustment, districts should use prior year student count (2019 ADM). Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund. Budget Revision If the district received approval from the county board of supervisors to revise its budget to include the cost of additional pupils that were not anticipated at budget adoption in accordance with A.R.S. §15-949(A)(2), include the revised amount on this line and notify ADE of any approved increase via email at SFBudgetTeam@azed.gov. | Yes |

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| 7 | Line 5 | <p>Districts charging tuition for full-day kindergarten and summer school should <u>not</u> include an increase to the GBL. These tuition revenues should be recorded in the Community School Fund (520).</p> <p>Budget Revision Districts should compare actual tuition revenues received or expected to be received by June 30 to the amounts reported on lines 5(a) through (d) to determine whether the amounts must be decreased or may be increased.</p> <p>The debt service portion of tuition revenues should not be included on lines 5(a) through (d); as those revenues should be reported in the Debt Service Fund (700).</p> | Yes |
| 7 | Line 5(d) | More information and instructions for calculating this amount can be found at the link below: | |
| | | http://www.azed.gov/finance/certificates-of-educational-convenience/ | |
| 7 | Line 6 | <p>Include assistance received from the State for students whose parents are employed by certain State institutions as described in A.R.S. §15-976. Also, include amounts paid to the school district through the special education voucher payment system such as payments for teaching students at the district instead of sending the student to the Arizona State Schools for the Deaf and the Blind.</p> <p>Budget Revision Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2020 ADM15. The work sheets are available on ADE's website at the link below.</p> | Yes |
| | | http://www.azed.gov/finance/certificates-of-educational-convenience/ | |
| 7 | Line 7 | <p>Districts should <u>not</u> include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision If the June 30, 2019, actual cash balance for the M&O Fund was incorrectly estimated, an accommodation school district must complete and submit a revised budget file, even if the amount recorded on line 7 of the adopted budget is not revised. If the June 30, 2019 actual cash balance for the M&O Fund was accurate, accommodation schools may revise this file for other changes.</p> <p>The Actual Budget Balance Carryforward displayed on Calculations tab, Calculation of M&O Budget Balance Carryforward section, line 14.b should agree to the "Allowed Budget Balance Carry Forward" as reported on page 2 of the most recent FY 2019 BUDG75 Report.</p> <p>Record the district's actual cash balance for the M&O Fund at June 30, 2019, on Data Entry tab, Accommodation District Information section, line 2. Finally, districts should recalculate lines 3 and 4 based on the revised RCL on APOR55 tab, page 4.</p> <p>Districts should compare the recalculated amount on line 15(e) of the Calculations tab to line 7 to determine whether the amount must be decreased or may be increased.</p> | Yes |
| 7 | Line 8(a) | The total amount budgeted for desegregation expenditures in the M&O, UCO, and Impact Aid Funds cannot exceed the amount budgeted in FY 2009. Districts should <u>not</u> include amounts on these lines for desegregation expenditures that are to be made from the Impact Aid Fund. | |

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| 7 | Line 8(b) | <p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p>Budget Revision</p> <p>A common school district not within a high school district (Type 03) should report any adjustment for the excess debt service portion of actual tuition, as described in A.R.S. §§15-910(M) and 15-951(A) and (F), on this line. (See Budget Revision instructions for Data Entry tab, Type 03 District Information section, line 2.)</p> | Yes |
| 7 | Line 8(c) | <p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that have overexpended in the FY 2019 M&O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, cannot record a budget balance carryforward.</p> <p>Districts should complete Data Entry page, Other Information section, lines 8 through 11. Districts may transfer an amount to the School Opening Fund, not to exceed the lesser of the FY 2019 M&O Fund ending cash balance or the actual budget balance carryforward. The amount transferred will reduce the amount of the budget balance carryforward; therefore, the amount carried forward may not exceed the amount on Calculation page, Calculation of M&O Fund Budget Balance Carryforward section, line 13.</p> <p>Budget Revision</p> <p>Districts should compare the amount on line 8(c) to the allowable amount on the FY 2019 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amount reported on page 2 of the BUDG75 Report.</p> | Yes |
| 7 | Line 8(d) | <p>A district authorized by ADE to continue participation in the Dropout Prevention Programs, in accordance with Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2, for FY 2020 may record on this line an amount not to exceed the amount budgeted for the Dropout Prevention Programs in FY 1991. Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> | |
| 7 | Line 8(e) | <p>A district may budget an amount less than or equal to interest expense for registering warrants or for net interest expense (interest expense minus interest income) on tax anticipation notes outside the FY 2020 RCL, if both of the following conditions apply:</p> <p>--The County Treasurer pooled all school district monies for investment during FY 2018 as provided in A.R.S. §15-996.</p> <p>--For those districts that received state aid in FY 2018, the districts applied for state aid apportionment before the date set as provided in A.R.S. §15-973.</p> | |
| 7 | Line 8(f) | <p>For the first 3 years that a joint career and technical education and vocational education center is operating and serving students, all or a portion of the center's expenditures may be budgeted outside the RCL. A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including an amount here. The district <u>must</u> notify the SBE before adopting a Budget for the first year of operation, and notify ADE School Finance if this line will be used in calculating the GBL. Currently, no districts have been authorized by the SBE. This provision does not apply to career technical education districts established pursuant to A.R.S. §15-392.</p> | |
| 7 | Line 8(g) | <p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p> <p>Budget Revision</p> <p>Districts should compare the amount on this line to the applicable amounts on the FY 2019 BUDG75 Report to determine if revisions are necessary. The amounts on this line cannot exceed the amounts reported on page 2 of the BUDG75 Report.</p> | Yes |

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| 7 | Line 8(h) | Record the amount of any judgments expected to be paid in FY 2020 for an excessive property tax valuation judgment per A.R.S. §§42-16213 and 42-16214. This amount should also be included on page 1, line 4. Pre-approval by ADE is required. Contact ADE's School Finance payment team by email at SFPaymentTeam@azed.gov. | |
| 7 | Line 8(i) | Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract. Budget Revision Districts should compare actual reimbursements for transportation services received or expected to be received by June 30 to the amount reported on this line. The amount on this line cannot exceed the actual amount received for providing these transportation services. | Yes |
| 7 | Line 9 | Record adjustments to the General Budget Limit on these lines. If more than 1 year or type of adjustment is recorded on any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts that need assistance with the adjustments should contact ADE's budget team. Budget Revision Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2020 BUDG25, to determine if the amounts should be revised. | Yes |
| 7 | Line 10 | For FY 2020, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$50,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by estimating their portion of the increase by multiplying the district's percentage of statewide weighted student count, as reported on page 1 of its most recent Classroom Site Fund Detail Report, by \$50,000,000. However, actual amounts will vary and ADE will notify districts of the final amounts. District CSF Detail Reports can be accessed at the link below. Budget Revision Districts should compare actual additional funding received or expected to be received for the fiscal year to the amount reported on this line. The amount on this line cannot exceed the actual amount received for additional funding. | Yes |
| | | http://apps.azed.gov/SchoolFinanceReports/Reports | Yes |
| 8 | Line A.2 | Budget Revision Line A.2, if required, should agree to the most recent FY 2019 BUDG75 Report, page 2, "Add to FY20 Expenditure Budget for (UNR), page 8, line A2" This line will also include any positive or negative A.R.S. §15-915 adjustments as approved by ADE. Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at SFBudgetTeam@azed.gov. | Yes |
| 8 | Lines A.3 | Budget Revision Line A.3 should agree to the most recent FY 2019 BUDG75 Report, page 2 "Unrestricted Capital Available for FY19." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at SFBudgetTeam@azed.gov. | Yes |
| 8 | Line A.6 | Budget Revision This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2019 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2019 UCO budget (budget page 4, line 10). | Yes |
| 8 | Line A.8 | Budget Revision Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2019 AFR for the UCO Fund. | Yes |

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| 8 | Line A.9 | The district should forward a copy of the award letter from the SFB stating the specific amount being deposited in Fund 610, to ADE's School Finance budget team at SFBudgetTeam@azed.gov. Budget Revision Enter the amount of money, if any, received or expected to be received, by fiscal year end. | Yes |
| 8 | Line A.10 | Record adjustments to the UCBL on these lines. If more than 1 year or type of adjustment is recorded for any one line, indicate each year and the associated amount for each type of adjustment in the line description, but record only one combined amount for all years and types on each line. Record negative amounts in parentheses. Districts should contact ADE's School Finance budget team at SFBudgetTeam@azed.gov before budgeting an amount on this line. | |
| 8 | Line A.10 continued | Budget Revision Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2020 BUDG25, to determine if the amounts should be revised. | Yes |
| 8 | Line B.2 | Budget Revision Line B.2 should reflect total actual CSF expenditures as reported on the district's FY 2019 AFR. | Yes |
| 8 | Line B.4 | Budget Revision This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2019 AFR for all 3 CSFs. | Yes |
| 8 | Line B.5 | In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation. The FY 2020 allocation for the district is \$434 multiplied by the district's weighted student count (based on fundable students attending within the school district). The FY 2020 CSF actual payments detail reports will be available on ADE's website at the link below beginning in August 2019. | |
| | | http://apps.azed.gov/SchoolFinanceReports/Reports | |
| 8 | Line B.6 | Some districts have lost CSF budget capacity from budgeting less than the CSFBL in prior years. This line may be used to recapture that budget capacity. Districts that need assistance with the adjustment should contact ADE's budget team. | |
| Suppl | ELL General | A.R.S. §15-756.02, as amended by Laws 2019, Ch. 3, §3, requires each school district to implement on a school-by-school basis 1 or more Structured English Immersion (SEI) and Alternative English Instruction (AEI) models adopted or approved by the State Board of Education pursuant to §A.R.S. 15-756.01. A.R.S. §15-756.01, as amended by Laws 2019, Ch. 3, §2, defines incremental costs as the costs that are associated with an SEI program pursuant to A.R.S. §15-752 or an AEI program pursuant to A.R.S. §15-753 that are in addition to the normal costs of conducting programs for English proficient students. Further, incremental costs do not include costs that replace the same types of service provided to English proficient students or compensatory instruction. A.R.S. §15-756.11 defined compensatory instruction as programs in addition to normal classroom instruction that may include individual or small group instruction, extended day classes, summer school, or intersession school. Compensatory instruction programs must be limited to improving the English proficiency of current ELL students and students who were ELL students and who have been reclassified as English proficient within the previous 2 years. | |

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| Suppl | ELL General Continued | ELL Fund 071 is used to account for monies received from ADE to provide for the incremental cost of instruction to ELLs and must be used to supplement existing programs. In accordance with A.R.S. §15-756.03 and .04, as amended by Laws 2019 Ch. 3, §§4 and 5, ELL monies must not be used to supplant federal, state, or local monies, including desegregation monies, previously used for ELLs, or used to pay for the normal costs of conducting programs for English proficient students. Districts are required to submit a separate ELL Budget Request Form to ADE to request these monies for FY 2020. | |
| Suppl | ELL General Continued | In accordance with A.R.S. §15-756.11, the Compensatory Instruction Fund 072 is used to account for monies received from ADE for compensatory instruction programs in addition to normal classroom instruction as described above. Monies must be used to supplement existing programs and not supplant federal, state, or local monies, including desegregation monies levied pursuant to A.R.S. §15-910, used for ELLs or ELL compensatory instruction that were budgeted as of February 23, 2006. For FY 2020, there were no new monies available for compensatory instruction programs. ADE will allow districts to use the remaining monies but will deduct those amounts from future funding requests for compensatory instruction programs. | |
| Suppl | ELL General Continued | In all funds where ELL costs are incurred, districts should use program code 260—ELL Incremental Costs to record incremental costs necessary to implement an approved ELL model, program code 265—ELL Compensatory Instruction to record the costs of providing compensatory instruction to ELL students and students reclassified as English proficient in the last 2 years, and program code 435—Pupil Transportation—ELL Compensatory Instruction for transportation costs approved as part of compensatory instruction. However, when desegregation monies in the M&O Fund are used to pay for incremental or compensatory instruction costs, districts should use program codes 514—ELL Incremental Costs and 515—ELL Compensatory Instruction. | |
| Suppl | ELL General Continued | Districts may have ELL costs, in funds other than ELL Fund 071 and Compensatory Instruction Fund 072, that are beyond the incremental costs necessary to implement an approved ELL model and that are not considered compensatory instruction by statute. Districts should code these costs to program code 100—Regular Education. Districts may choose to separately track these costs in their accounting records using a more detailed program code under 100, such as program code 160. | |
| Summary | Page 1 | Districts should report total PSD-12 average daily membership for fiscal years 2018 and 2019 from the ADMS45-2 Report, available on ADE's website. Districts should estimate 2020 current fiscal year ADM. | |
| Truth in Taxation Work Sheet | General | In accordance with A.R.S. §15-905.01, a district must hold a truth in taxation hearing on or before the adoption of the expenditure budget if the district budgets an amount that is higher than the truth in taxation base limit, levies any amount for adjacent ways pursuant to A.R.S. §15-995, or levies any amount for liabilities in excess of the budget pursuant to A.R.S. §15-907. | |
| Truth in Taxation Work Sheet | General Continued | All districts must complete the Truth in Taxation Work Sheet to calculate the district's truth in taxation base limit, to determine if a hearing is required, and to report the portion of the FY 2020 primary property tax rate related to each of the truth in taxation expenditure categories. Information from this Work Sheet is provided to the Department of Revenue, Property Tax Oversight Commission. If an amount on line 11, 12, or 13 is greater than zero, the district must publish a truth in taxation hearing notice and hold a hearing. The amounts calculated on lines A, B.2, and C.2 of the Work Sheet should be used, where indicated, on the sample truth in taxation hearing notice. Districts must submit the completed Work Sheet to ADE as part of the budget package and must notify ADE of any subsequent changes to the truth in taxation base limit. If a truth in taxation hearing is held, the Work Sheet must also be made available to the general public at the hearing. See Review, Submission, and Publication Instructions issued with the 2020 expenditure budget forms and A.R.S. §15-905.01 for further requirements. | |

| Page | Reference | Instructions | Revision Instructions |
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| Truth in Taxation Work Sheet | General Continued | The truth in taxation work sheet and notice do not need to be completed for budget revisions. The impact of any revisions should be included in the following year's truth in taxation calculation. | |
| Truth in Taxation Work Sheet | Line 1 | The prior year TNT Base Limit reported on line 1 is the total of the Adjusted FY 2019 TNT Base Limit and the 2019 Excess over TNT Limit. This calculation assumes that the district properly noticed any required TNT Hearing in 2019. If the district reported an amount on the Excess over Truth in Taxation Limit line in 2019 but did not provide the required notification of a TNT hearing, the 2019 Excess over TNT Limit amount should not be added here. | |
| Truth in Taxation Work Sheet | Line 2 | Use this line to reduce the TNT Base limit (line 1) for programs that the district is no longer eligible to budget for. Districts that are no longer eligible to budget for any of the programs on lines 4 through 7, or if the expenditures for those programs will be made only in the Impact Aid Fund, should have a TNT base limit of zero after deducting amounts for discontinued programs on this line. | |
| Truth in Taxation Work Sheet | Line 8.a | Use actual expenditures to date plus estimated amounts for the remainder of FY 2019. | |

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| Data Entry | General | Districts should enter their CTD number and select the budget version on the Cover page prior to completing the Data Entry page. Formulas included on the Calculations and APOR55 pages will pull the data from the Data Entry and the Cover pages to calculate the amounts required for pages 7 and 8. | |
| Data Entry | General | The same data used by school districts to complete the budget work sheets prior to FY 2020 is entered on the Data Entry page and used in the Calculations and APOR55 pages. Districts should complete the applicable portions of the Data Entry tab before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Arizona Auditor General's Accounting Services Division or ADE, School Finance. | |
| Data Entry | Unweighted Student Count Line 1 | FY 2018 ADM is used to calculate the district's FY 2020 District Additional Assistance (DAA) growth factor, if any. Obtain the total ADM amount from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's website. | |
| Data Entry | Unweighted Student Count Line 2 | Prior Year ADM FY 2019 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA). Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from ADE report "2018-2019 ADM Recalculated State Aid Report," ADMS46-1, available on ADE's website. For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students actually taught by the Type 03 district, if any. Budget Revision Districts should update amounts on this line to reflect 2019 100th-day ADM as reported on ADE report "2018-2019 ADM Recalculated State Aid Report," ADMS46-1. | Yes |
| Data Entry | Unweighted Student Count Lines 3, 4, and 5 | Current Year ADM Current year ADM amounts are used to calculate the group A weighted student count and the weighted student count for the BSL calculation on the APOR55 page. For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2020. There are no ADE reports available to refer to at the time of budget adoption for these counts. For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students that will be taught by the Type 03 district, if any. Budget Revision Districts should update amounts on these lines to reflect 2020 100th-day ADM as reported on ADE report "2019-2020 ADM Recalculated State Aid Report," ADMS46-1, available on ADE's website. | Yes |

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| Data Entry | Student Count by Category Lines 7 through 20 | <p>For budget adoption, districts should estimate the FY 2020 student count for these lines.</p> <p>Budget Revision</p> <p>After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports:</p> <p>K-3 Student Counts for both the K-3 & K-3 Reading support level weights "Summary Adjusted ADM Report," ADM20</p> <p>ELL "English Language Learner Average Daily Membership," ELL20</p> <p>Children with Disabilities "Special Education Program Summary ADM Report," SPED20</p> | Yes |
| Data Entry | Student Count by Category Line 7 | <p>In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight.</p> <p>A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades 1-3 to ADE by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on instructional purposes intended to improve reading proficiency for pupils in Kindergarten programs and grades 1-3 with particular emphasis on pupils in Kindergarten programs and grades 1 and 2.</p> <p>K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, the portion of the district's base support level (BSL) that is generated by the K-3 and K-3 Reading support level weights is calculated and shown on line 1 in the Other Information section of the Calculations tab.</p> <p>Questions concerning the K-3 Reading plan requirement and approval status should be directed to ADE's Move on When Reading section at the link below:</p> <p>http://www.azed.gov/mowr/</p> | |
| Data Entry | Student Count by Category Line 9 | ELL (English Learners) | |
| Data Entry | Student Count by Category Line 10 | HI (Hearing Impairment) | |
| Data Entry | Student Count by Category Line 11 | MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource) | |
| Data Entry | Student Count by Category Line 12 | MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained) | |
| Data Entry | Student Count by Category Line 13 | MD - SSI (Multiple Disabilities Severe Sensory Impairment) | |
| Data Entry | Student Count by Category Line 14 | OI -R (Orthopedic Impairment - Resource) | |

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| Data Entry | Student Count by Category Line 15 | OI - SC (Orthopedic Impairment - Self Contained) | |
| Data Entry | Student Count by Category Line 16 | P - SD (Preschool - Severe Delay) | |
| Data Entry | Student Count by Category Line 17 | DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments) | |
| Data Entry | Student Count by Category Line 18 | ED - P (Emotional Delay - Private) | |
| Data Entry | Student Count by Category Line 19 | MOID (Moderate Intellectual Disability) | |
| Data Entry | Student Count by Category Line 20 | VI (Visual Impairment) | |
| Data Entry | Adjustments to BSL/BRCL Line 1 | Districts designated as small isolated districts by the State Board of Education in accordance with A.R.S. §15-901 should use the check box on this line to activate the increase for small isolated districts in the calculation of the Group A support level weight. | |
| Data Entry | Adjustments to BSL/BRCL Line 2 | Districts approved by the State Board of Education to receive additional monies for teacher compensation in accordance with A.R.S. §15-952 should use the check box on this line to activate the increase for the calculation of the BSL/BRCL. | |
| Data Entry | Adjustments to BSL/BRCL Line 3 | In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2020 must receive approval from ADE prior to June 1, 2019. These districts should use the check box on this line to activate the increase for the calculation of the BSL/BRCL and the TSL/TRCL. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. Please contact ADE's School Finance account analyst team by email for specific instructions at the link below. | |
| | | SFAlystTeam@azed.gov | |
| Data Entry | Adjustments to BSL/BRCL Line 4 | As districts mark the proper check boxes on lines 1 through 3 above, the Adjusted FY 2020 Base Level Amount will automatically update to the proper amount to be used on page 4 of the APOR55 tab. | |
| Data Entry | Adjustments to BSL/BRCL Line 5 | Use the FY 2019 "Teacher Experience Index (TEI)," SDER 96, available on ADE's website at the link below. Districts should print a copy or save an electronic copy for their records. | |
| | | www.ade.az.gov/sder/publicreports.asp | |
| Data Entry | Adjustments to BSL/BRCL Line 6 | A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Enter the non-federal FY 2018 audit expenditures from all funds on line 6. Amount entered should agree to the district's FY 2018 AFR. Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO). | |

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| Data Entry | Adjustments to BSL/BRCL Line 7 | Enter the FY 2018 federal audit expenditures from all funds (should agree to FY 2018 AFR). Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO). | |
| Data Entry | Transportation Lines 1 & 2 | Obtain the amounts from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's website. A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district. | |
| Data Entry | Transportation Lines 3 & 4 | Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2018 annual expenditures for bus tokens and passes from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's website. | |
| Data Entry | Transportation Line 5 | The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's website. | |
| Data Entry | Other Information Line 1 | Enter any amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on page 4 of the APOR55 tab. Any amount reported on this line will be pulled to the DAA Adjustment line on page 5 of the APOR55 tab. Amounts entered on lines 1(a) through 1(c) should agree to the DAA Adjustment amounts reported on the district's APOR 55-1, p. 5. | |
| Data Entry APOR55 | Other Information Line 2 Page 5 | Laws 2018, Ch. 287, §27, as amended by Laws 2019, Ch. 265, §20, requires ADE to reduce district additional assistance (DAA) for school districts with 2019 ADM of 1,100 or more for FY 2020. For budget adoption, districts with 2019 ADM of 1,100 or more will have the reduction calculated on page 5 of the APOR55 tab at 32.1% of the calculated DAA. To override this calculation, districts may enter amounts on lines 2.a and 2.b. Districts with 2019 ADM of less than 1,100 are exempt from the reduction and no amounts should be entered on lines 2.a and 2.b. Districts with 2019 ADM close to the 1,100 threshold should contact ADE, School Finance, for additional guidance on calculating the reduction. The actual amount will vary and ADE will notify districts of the final amounts. The Governor and the Legislature intend that districts increase the total percentage of classroom spending over the prior year's percentages in the combined categories of instruction, student support, and instructional support. Budget Revision Districts should enter the actual reduction amounts received from ADE for budget revisions on lines 2.a and 2.b. | Yes |

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| Data Entry | Other Information Line 2 Continued | If the district enters amounts for capital transportation adjustment on lines 1.a through 1.c these amounts are also included in the DAA Adjustment line on the APOR55 tab, page 5. These amounts will cause a discrepancy between the DAA Adjustment shown on the APOR55 tab and the amount reported on the District's actual APOR 55-1 report until the capital transportation amounts are manually loaded into the APOR system by ADE, which usually occurs in March. | |
| Data Entry | Other Information Line 3 | Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues. | |
| Data Entry | Other Information Line 5 | Unified districts (Type 02) with a 9-12 Primary Assessed Valuation that differs from its PSD-8 Primary Assessed Valuation should enter its 9-12 valuation on the AV2 line. | |
| Data Entry | Other Information Line 8 | This line should be left blank for budget adoption. Once the BUDG75 Report is available, districts may recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 10(a) through 10(e) below. | Yes |
| Data Entry | Other Information Line 9 | For budget adoption, M&O actual expenditures should be based upon the FY 2019 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances. | |
| Data Entry | Other Information Line 10.f | In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2019 for use in that component in FY 2020. The Performance Pay budget amount is the portion of FY 2019 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2019 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(g). | |
| Data Entry | Other Information Line 12 | Districts receiving Impact Aid revenues only: Include the amount from the most recent FY 2019 designated "Voucher for Impact Aid Section 8003 Payments," "Total Payments Summary" line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY 2019 encumbrance period and recorded in FY 2020 revenues. | |
| Data Entry | Other Information Line 14 | Districts receiving Impact Aid revenues only: Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference. The TSL/TRCL difference is shown to the right and the amount entered on line 14 should not exceed this amount. | |
| Data Entry | Other Information Line 15 | Districts receiving Impact Aid revenues only: This line could include the amount of the qualifying tax levy calculated on APOR 55-1, page 6 for districts that do not levy taxes. | |
| Data Entry | Other Information Line 17 | Districts operating under a small school adjustment only: This section applies to any district that operated under the provisions of the small school adjustment, in accordance with A.R.S. §15-949(A), and exceeded the allowable student counts in the current year. Districts may hold an override election as provided in A.R.S. §15-481. Select the checkbox to calculate the maximum amount the district may budget on Budget, page 7, line 3(a), subject to an override election. The calculated amount will be displayed in the appropriate section of the Calculations tab. For purposes of small school adjustment, the FY 2020 student count is the 2019 ADM. Districts that activate this checkbox must also complete line 18 below. | |
| Data Entry | Other Information Line 18 | Districts operating under a small school adjustment only: Enter the fiscal year that the district exceeded the allowable student counts for the first time as a 4 digit year. For assistance in determining the proper fiscal year to enter on this line districts should contact ADE, School Finance at SFBudgetTeam@azed.gov. | |

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| Data Entry | Type 03 District Information Line 2 | In accordance with A.R.S. §15-951, Type 03 common school districts may increase their Revenue Control Limit (RCL) and District Support Level (DSL) for tuition payable for high school students who attend school in another school district. However, the bond issues (Debt Service) portion of those costs that are included in the RCL and DSL are limited based on the number of students for which the resident district pays tuition; the remaining bond issues portion may be used to increase the General Budget Limit (GBL) on page 7. | |
| Data Entry | Type 03 District Information Line 2 Continued | <p>This section allows common school districts not within a high school district (Type 03) to budget the amount of tuition expenditures that will increase the DSL and RCL and the amount that will increase the GBL, based on the estimated tuition charges provided by the district of attendance. The estimated tuition for the budget year is to be provided by the District of Attendance by May 1 of the current year.</p> <p>Budget Revision</p> <p>The final amounts for all districts must be included on lines 2.f through 2.j. The total tuition adjustment (difference between lines 2.a through 2.e and lines 2.f through 2.j) will pull automatically to the calculation of the DSL and RCL.</p> <p>Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly in lines 2.f through 2.j before May 15. Lines 2.a through 2.e should not be revised. (Note: Tuition bill charges may be reported by fund type. This relates to how the District of Attendance will apply tuition payments received; these are not the funds that the District of Residence must pay tuition from.)</p> <p>Districts should not include amounts for expenditures that are to be made from the Impact Aid Fund.</p> | Yes |
| Data Entry | Type 03 District Information Line 3 | Common school districts no longer within a high school district due to the unification of the high school district that pay tuition that includes existing debt service from the former high school district or that includes the portion of any debt service of the unified school district that pertains to any construction or renovation of high school facilities should use the check box to properly calculate the district's debt service limitation on the Calculations page. | |
| Data Entry | Accommodation District (Type 01) Information Line 1 | Accommodation districts only: Accommodation districts that offer instruction in grades 9-12 should mark the check box to increase the transportation activity support level factor in accordance with A.R.S §15-945. | |
| Data Entry | Accommodation District (Type 01) Information Line 2 | <p>Accommodation districts only:</p> <p>Only accommodation schools with a student count of more than 125 in grades K-8 or accommodation schools 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.</p> <p>The maximum RCL addition that may be authorized by the County School Superintendent is displayed on Calculations tab, Calculation of M&O Fund Budget Balance Carryforward, line 15.e. The amount entered on page 7, line 7 cannot exceed this amount.</p> | |
| Calculations | General | <p>This page uses formulas and the information entered on the Cover and the Data Entry page to make the calculations that previously had been performed in the budget work sheets prior to FY 2020. Cells highlighted in pink contain a link to the related cell on the Data Entry page.</p> <p>As no data is entered on this page, all cells are locked and formulas should not be changed without specific instructions from either the Arizona Auditor General's Accounting Services Division or ADE, School Finance.</p> | |

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| Calculations | Debt Service Per Pupil Tuition | <p>If the district pays tuition to other districts for greater than 1,000 pupils or if the check box is activated on Data Entry page, line 3, the actual debt service cost per pupil is shown. (A.R.S. §§15-824 and 15-448.J)</p> <p>If the district pays tuition to other districts for 750 or fewer pupils, the lesser of the actual debt service cost per pupil or \$750 is shown. If the district pays tuition to other districts for 1,000 or fewer but more than 750 pupils, the lesser of the actual debt service cost per pupil or \$800 is shown. (A.R.S. §15-824)</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| Calculations | Debt Service Tuition Limit | <p>If the district pays tuition to other districts for greater than 1,000 pupils or if the check box is activated on Data Entry page, line 3, the actual debt service cost per pupil is shown. (A.R.S. §§15-951.F and 15-448.J)</p> <p>If the district pays tuition to other districts for 750 or fewer pupils, \$150 is shown. If the district pays tuition to other districts for 1,000 or fewer but more than 750 pupils, \$200 is shown. (A.R.S. §15-951.F)</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| APOR55 | General | Amounts entered on the Data Entry page will automatically populate the appropriate fields on the APOR55 page. Districts should compare and, when necessary, revise budgeted amounts to agree to the district's APOR 55-1 report, after it is issued by ADE. | | | | | | | | | | | | | | | | | | | | | | | | |
| APOR55 | Page 4, Audit Service Expense | The amount shown for audit expense may not agree to the District's actual APOR 55-1 report from ADE until the amount is manually entered by ADE later in the fiscal year. | | | | | | | | | | | | | | | | | | | | | | | | |
| APOR55 | Page 4, Activity Trip Level Factors | <p>In accordance with A.R.S. §15-945(B), the support level for academic education, career and technical education, vocational education, and athletic trips is computed by multiplying the To and From School Support Level by the appropriate factor from the table below.</p> <table border="1"> <thead> <tr> <th rowspan="2">District type</th> <th colspan="2">Route miles per eligible student</th> </tr> <tr> <th>1.0 or less</th> <th>More than 1.0</th> </tr> </thead> <tbody> <tr> <td>Type 01 w/o HS instruction</td> <td>0.10</td> <td>0.12</td> </tr> <tr> <td>Type 01 w/ HS instruction</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 02</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 03</td> <td>0.15</td> <td>0.18</td> </tr> <tr> <td>Type 04</td> <td>0.10</td> <td>0.12</td> </tr> <tr> <td>Type 05</td> <td>0.25</td> <td>0.30</td> </tr> </tbody> </table> | District type | Route miles per eligible student | | 1.0 or less | More than 1.0 | Type 01 w/o HS instruction | 0.10 | 0.12 | Type 01 w/ HS instruction | 0.15 | 0.18 | Type 02 | 0.15 | 0.18 | Type 03 | 0.15 | 0.18 | Type 04 | 0.10 | 0.12 | Type 05 | 0.25 | 0.30 | |
| District type | Route miles per eligible student | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1.0 or less | More than 1.0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 01 w/o HS instruction | 0.10 | 0.12 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 01 w/ HS instruction | 0.15 | 0.18 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 02 | 0.15 | 0.18 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 03 | 0.15 | 0.18 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 04 | 0.10 | 0.12 | | | | | | | | | | | | | | | | | | | | | | | | |
| Type 05 | 0.25 | 0.30 | | | | | | | | | | | | | | | | | | | | | | | | |