



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

Revised #2

Version

BY THE GOVERNING BOARD

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

Proposed	<u>June 2, 2020</u>
Adopted	<u>July 7, 2020</u>
Revised	<u>June 1, 2021</u>
	Date

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via the Common Logon on ADE's website by June 4, 2021.  
Type the Date as MM/DD/YYYY

Superintendent Signature

Dennis Dearden

Superintendent Name (Typed Name)

Business Manager Signature

Stacy Saravo

Business Manager Name (Typed Name)

District Contact Employee: Stacy Saravo

Telephone: 928-204-6802 Email: saravo@sedonak12.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u>9,238,598</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000 \$	<u>703,831</u>
Intermediate	2000 \$	<u>0</u>
State	3000 \$	<u>1,124,829</u>
Federal	4000 \$	<u>696,974</u>
TOTAL	\$	<u>2,525,634</u>

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

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	0.9590	0.9252
Secondary Tax Rates:		
M&O Override	0.1328	0.1261
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0438	1.0438
CTED		
Desegregation		
Total Secondary Tax Rate	1.1766	1.1699

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

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>6,010,656</u>	\$ <u>6,010,656</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>607,090</u>	\$ <u>1,227,115</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$ <u>643,601</u>	\$ <u>643,601</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$ <u>7,881,372</u>	\$ <u>7,881,372</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$	<u>54,126</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$	<u>50,683</u>
3. Increase in average teacher salary from the prior year	\$	<u>3,443</u>
4. Percentage increase		<u>7%</u>

Comments on average salary calculation (Optional): Includes Classroom Site Fund (Prop 301) Stipends.

5. Average salary of all teachers employed in FY 2018	\$	<u>45,100</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>20%</u>

**DISTRICT CONTACT INFORMATION**

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Mr.	Dennis	Dearden	dearden@sedonak12.org	928-204-6801	
Executive Assistant to Superintendent	Mrs.	Sally	Cadigan	cadigan@sedonak12.org	928-204-6700	
Chief Financial Officer	Ms.	Stacy	Saravo	<a href="mailto:saravo@sedonak12.org">saravo@sedonak12.org</a>	928-204-6802	
Business Manager 1	Ms.	Stacy	Saravo	<a href="mailto:saravo@sedonak12.org">saravo@sedonak12.org</a>	928-204-6802	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Ms.	Stacy	Saravo	<a href="mailto:saravo@sedonak12.org">saravo@sedonak12.org</a>	928-204-6802	
SPED Data Reporting Coordinator	Mr.	Aaron	Coleman	coleman@sedonak12.org	928-204-6601	
AzEDS/ADM Data Coordinator	Mr.	John	Parks	parks@sedonak12.org	928-204-6805	
Transportation Data Reporting Coordinator	Ms.	Vickie	Gann	gann@sedonak12.org	928-204-6639	
CTE Coordinator						
Poverty Coordinator						
Assessments Coordinator						
Curriculum Coordinator						
Information Technology (IT) Director						
Bookstore Manager						
Governing Board Member						
Governing Board Member						
Governing Board Member	Mr.	Randy	Hawley	hawley@sedonak12.org	414-530-0796	
Governing Board Member	Ms.	Lauren	Robinson	robinson@sedonak12.org	928-274-8241	
Governing Board Member	Ms.	Karen	McClelland	mcclelland@sedonak12.org	928-301-2914	
Governing Board Member	Ms.	Maria	Husted	<a href="mailto:husted@sedonak12.org">husted@sedonak12.org</a>	916-893-2796	
Governing Board Member	Ms.	Barbara	Trautwein	<a href="mailto:trautwein@sedonak12.org">trautwein@sedonak12.org</a>	818-903-7415	
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Pearson (Powerschool)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

District's website home page address

www.sedona.k12.az.us

**FUND 001 (M&O)**

**MAINTENANCE AND OPERATION (M&O) FUND**

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease	
		Prior FY	Budget FY						Prior FY 2020	Budget FY 2021		
		100 Regular Education										
1000 Instruction	1.	36.30	37.05	1,703,630	533,963	108,300	20,000	1,500	2,403,506	2,367,393	-1.5%	1.
2000 Support Services												
2100 Students	2.	6.18	5.68	207,293	69,467	8,000	7,000		295,431	292,760	-0.9%	2.
2200 Instructional Staff	3.	1.80	1.55	137,600	41,280		500		177,689	179,380	1.0%	3.
2300 General Administration	4.	2.00	1.20	126,000	46,000	3,000		5,000	194,090	180,000	-7.3%	4.
2400 School Administration	5.	4.00	2.50	154,725	52,500	1,000	250	500	251,939	208,975	-17.1%	5.
2500 Central Services	6.	3.26	4.81	176,396	63,073	45,600	150	2,500	304,699	287,719	-5.6%	6.
2600 Operation & Maintenance of Plant	7.	3.00	8.25	242,746	97,190	597,554	234,269	1,500	1,058,537	1,173,259	10.8%	7.
2900 Other	8.	0.00	0.00						0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0.20	0.19	2,628	1,041	75,000		1,200	38,335	79,869	108.3%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00						0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0.00	0.00	72,600	14,905	16,500	1,000	2,500	9,866	107,505	989.7%	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.	56.74	61.23	2,823,618	919,419	854,954	263,169	14,700	4,734,092	4,876,860	3.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	9.03	7.80	208,115	65,830	64,351			478,434	338,296	-29.3%	15.
2000 Support Services												
2100 Students	16.	3.28	3.28	137,130	37,846	65,000			269,078	239,976	-10.8%	16.
2200 Instructional Staff	17.	1.00	0.50	39,912	11,394				69,078	51,306	-25.7%	17.
2300 General Administration	18.	0.00	0.00						50	0	-100.0%	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	2,630	1,045	79,686	0	0	0	83,361	--	23.
Subtotal (lines 15-23)	24.	13.31	11.58	387,787	116,115	209,037	0	0	816,640	712,939	-12.7%	24.
400 Pupil Transportation	25.	6.00	7.00	223,393	62,120	20,000	75,000		434,527	380,513	-12.4%	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.	1.00	0.60	30,286	10,058				47,702	40,344	-15.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	77.05	80.41	3,465,084	1,107,712	1,083,991	338,169	14,700	6,030,961	6,010,656	-0.3%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	750,624	575,004	1.
2. Gifted Education	38,829	32,026	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technical Education (non-CTED)	0	0	6.
7. Career Education (non-CTED)	0	0	7.
8. Career Technical Education (CTED)	27,187	22,548	8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	816,640	Invalid	9.

**Proposed Ratios for Special Education**

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 20  
 Staff-Pupil 1 to 12

**Estimated FTE Certified Employees**

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	52.65	48.50
Number of FTE - Certified Purchased Services Personnel		0.00

**Expenditures Budgeted for Audit Services**

M&O Fund - Nonfederal	<b>6350</b>	<u>27500</u>
All Funds - Federal	<b>6330</b>	<u></u>

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

Amount Budgeted in M&O Fund for a Performance Pay Component \$ -

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

**Expenditures Budgeted in the M&O Fund for Food Service**

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 75,000

(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 2020	Budget FY 2021	
<b>Classroom Site Fund 011 - Base Salary</b>									
100 Regular Education									
1000 Instruction	1.	135,301	42,231				191,480	177,532	-7.3%
2100 Support Services - Students	2.						0	0	0.0%
2200 Support Services - Instructional Staff	3.						0	0	0.0%
Program 100 Subtotal (lines 1-3)	4.	135,301	42,231				191,480	177,532	-7.3%
200 and 300 Special Education									
1000 Instruction	5.	20,132	4,042				18,300	24,174	32.1%
2100 Support Services - Students	6.						0	0	0.0%
2200 Support Services - Instructional Staff	7.						0	0	0.0%
Program 200 and 300 Subtotal (lines 5-7)	8.	20,132	4,042				18,300	24,174	32.1%
Other Programs (Specify) _____									
1000 Instruction	9.						0	0	0.0%
2100 Support Services - Students	10.						0	0	0.0%
2200 Support Services - Instructional Staff	11.						0	0	0.0%
3300 Community Services Operations	12.						0	0	0.0%
Other Programs Subtotal (lines 9-12)	13.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 13)	14.	155,433	46,273				209,780	201,706	-3.8%
<b>Classroom Site Fund 012 - Performance Pay</b>									
100 Regular Education									
1000 Instruction	15.	247,047	75,541				296,472	322,588	8.8%
2100 Support Services - Students	16.						0	0	0.0%
2200 Support Services - Instructional Staff	17.						0	0	0.0%
Program 100 Subtotal (lines 15-17)	18.	247,047	75,541				296,472	322,588	8.8%
200 and 300 Special Education									
1000 Instruction	19.	33,597	17,582				28,060	51,179	82.4%
2100 Support Services - Students	20.						0	0	0.0%
2200 Support Services - Instructional Staff	21.						0	0	0.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	33,597	17,582				28,060	51,179	82.4%
Other Programs (Specify) _____									
1000 Instruction	23.						0	0	0.0%
2100 Support Services - Students	24.						0	0	0.0%
2200 Support Services - Instructional Staff	25.						0	0	0.0%
3300 Community Services Operations	26.						0	0	0.0%
Other Programs Subtotal (lines 23-26)	27.	0	0				0	0	0.0%
Total Expenditures (lines 18, 22, and 27)	28.	280,644	93,123				324,532	373,767	15.2%
<b>Classroom Site Fund 013 - Other</b>									
100 Regular Education									
1000 Instruction	29.	211,556	66,807				288,872	278,363	-3.6%
2100 Support Services - Students	30.						0	0	0.0%
2200 Support Services - Instructional Staff	31.						0	0	0.0%
2310 Support Services - Governing Board	32.						0	0	0.0%
Program 100 Subtotal (lines 29-32)	33.	211,556	66,807	0	0		288,872	278,363	-3.6%
200 and 300 Special Education									
1000 Instruction	34.	28,849	9,110				27,450	37,959	38.3%
2100 Support Services - Students	35.						0	0	0.0%
2200 Support Services - Instructional Staff	36.						0	0	0.0%
2310 Support Services - Governing Board	37.						0	0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	28,849	9,110	0	0		27,450	37,959	38.3%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify) _____									
1000 Instruction	40.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.						0	0	0.0%
3300 Community Services Operations	43.						0	0	0.0%
Other Programs Subtotal (lines 40-43)	44.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	250,405	78,285	0	0		316,322	328,690	3.9%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	686,482	217,681	0	0	0	850,634	904,163	6.3%

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 2020	Budget FY 2021	
<b>Unrestricted Capital Outlay Override (1)</b>	1.							0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (6)</b>										
1000 Instruction	2.	47,000	275,831	375,925				338,445	400,000	18.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	0	250,000				23,145	25,000	8.0%
2300, 2400, 2500, 2900 Administration	4.	5,000		50,000		0		49,254	65,000	32.0%
2600 Operation & Maintenance of Plant	5.	0		153,000				146,368	75,000	-48.8%
2700 Student Transportation	6.	0		375,000				0	40,000	--
3000 Operation of Noninstructional Services (5)	7.	0		5,000				2,090	2,090	0.0%
4000 Facilities Acquisition and Construction	8.	0		0				0	0	0.0%
5000 Debt Service	9.				0	0		0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	52,000	275,831	1,208,925	0	0	0	559,302	607,090	8.5%

The district has budgeted an amount in the UCO Fund which is less than the Unrestricted Capital Budget Limit as calculated on Page 8 of 8 by \$620,025.

(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)] \$ 5,000

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ <u>5,000</u>
6642 Textbooks	<u>70,000</u>
6643 Instructional Aids	<u>200,831</u>
673X Furniture and Equipment	<u>20,000</u>
673X Vehicles	<u>375,000</u>
673X Tech Hardware & Software	<u>810,925</u>

(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	
<b>Total Fund Expenditures</b>	1.	559,302	607,090	125,000		0		70,562		1.
<b>Select Object Codes Detail (1)</b>										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		125,000	44,552	0		0		4.
6710 Land and Improvements	5.	0		0		0		70,562	70,562	5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	20,000	20,000	0		0		0		7.
673X Vehicles	8.	250,000	375,000	0		0		0		8.
673X Technology Hardware & Software	9.	567,331	810,925	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	837,331	1,205,925	125,000	44,552	0	0	70,562	70,562	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	837,331	1,205,925	125,000	44,552			70,562	70,562	13.
New Construction	14.	0		0		0		0		14.
Other	15.	0		0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	837,331	1,205,925	125,000	44,552	0	0	70,562	70,562	16.

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

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2021 \$ -

**SPECIAL PROJECTS**

**FEDERAL PROJECTS**

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

**STATE PROJECTS**

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

**INSTRUCTIONAL IMPROVEMENT FUND (020)**

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

		FTE		TOTAL ALL FUNCTIONS	
		Prior FY	Budget FY	Prior FY	Budget FY
6000	3.13	3.13	254,382	147,825	
6000	0.00	0.00	45,580	24,122	
6000	0.25	0.25	17,481	10,658	
6000	0.00	0.00	0	0	
6000	0.00	0.00	20,944	9,000	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	5.28	5.28	252,372	192,562	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.50	0.50	20,048	15,625	
6000	0.00	0.00	0	0	
6000	0.00	0.00	6,351	1,457	
6000	0.00	0.00	66,241	66,962	
6000	0.00	0.00	0	0	
6000	0.00	0.00	256,691	175,390	
6000	9.16	9.16	940,090	643,601	
6000	0.00	0.00	18,613	11,168	
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	4,084	6,260	
6000	0.00	0.00	0	0	
6000	0.00	0.00	0	0	
6000	0.00	0.00	11,701	11,881	
6000	0.00	0.00	34,398	29,309	
6000	9.16	9.16	974,488	672,910	

		Prior FY	Budget FY
6000	0	0	
6000	50,000	50,000	
6000	50,000	50,000	
6000	68,474	52,788	
6000	168,474	152,788	

**OTHER FUNDS**

- 1. 050 County, City, and Town Grants
- 2. 071 English Language Learner (1)
- 3. 072 Compensatory Instruction (1)
- 4. 500 School Plant (2)
- 5. 510 Food Service
- 6. 515 Civic Center
- 7. 520 Community School
- 8. 525 Auxiliary Operations
- 9. 526 Extracurricular Activities Fees Tax Credit
- 10. 530 Gifts and Donations
- 11. 535 Career & Tech. Ed. & Voc. Ed. Projects
- 12. 540 Fingerprint
- 13. 545 School Opening
- 14. 550 Insurance Proceeds
- 15. 555 Textbooks
- 16. 565 Litigation Recovery
- 17. 570 Indirect Costs
- 18. 575 Unemployment Insurance
- 19. 580 Teacherage
- 20. 585 Insurance Refund
- 21. 590 Grants and Gifts to Teachers
- 22. 595 Advertisement
- 23. 596 Career Technical Education
- 24. 597 Arizona Industry Credentials Incentive
- 25. 639 Impact Aid Revenue Bond Building
- 26. 650 Gifts and Donations-Capital
- 27. 660 Condemnation
- 28. 665 Energy and Water Savings
- 29. 686 Emergency Deficiencies Correction
- 30. 691 Building Renewal Grant
- 31. 700 Debt Service
- 32. 720 Impact Aid Revenue Bond Debt Service
- 33. 850 Student Activities
- 34. Other\_855

**INTERNAL SERVICE FUNDS 950-989**

- 1. 9\_\_ Self-Insurance
- 2. 955 Intergovernmental Agreements
- 3. 9\_\_ OPEB
- 4. 9\_\_ \_\_\_\_\_

		Prior FY	Budget FY
6000	0	0	
6000	50,903	56,096	
6000	0	0	
6000	17,507	18,369	
6000	325,403	268,780	
6000	312,825	138,969	
6000	40,618	30,132	
6000	156,453	155,880	
6000	264,958	271,196	
6000	158,701	146,237	
6000	0	0	
6000	0	0	
6000	0	0	
6000	20,071	20,369	
6000	0	0	
6000	1,459	1,904	
6000	46,009	798	
6000	33,006	28,763	
6000	0	0	
6000	158,518	158,519	
6000	5,103	9,600	
6000	0	0	
6000	128,454	126,596	
6000	0	0	
6000	0	0	
6000	0	0	
6000	123,350	123,350	
6000	0	0	
6000	0	0	
6000	6,500,000	6,500,000	
6000	0	0	
6000	0	37,869	
6000	49,809	92,616	

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



**CALCULATION OF FY 2021 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 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>5,008,305</u>	\$ <u>4,906,832</u>	\$ <u>101,473</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>423,545</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>0</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>423,545</u>		<u>423,545</u>
*3. FY 2021 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		<u>779,853</u>	
(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 <b>not</b> include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts		<u>45,000</u>	
(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)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>328,582</u>	
(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 2019 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		<u>(123,349)</u>	
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment		<u>13,343</u>	
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>60,395</u>	
11. FY 2021 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>6,010,656</u>	
12. Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line A.11)			\$ <u>525,018</u>

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

**CALCULATION OF FY 2021 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 2020 Unrestricted Capital Budget Limit (UCBL) (from FY 2020 latest revised Budget, page 8, line A.12)	\$	<u>692,005</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	<u>0</u>
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2)	\$	<u>692,005</u>
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$	<u>1,113,211</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$	<u>692,005</u>
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	<u>0</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>692,005</u>
8. Interest Earned in Fund 610 in FY 2020	\$	<u>10,092</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$	<u>0</u>
10. Adjustment to UCBL for FY 2021 (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>525,018</u>
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$	<u><u>1,227,115</u></u>

**CLASSROOM SITE FUND BUDGET LIMIT**

	<b>Fund 011</b>	<b>Fund 012</b>	<b>Fund 013</b>	<b>Total Fund 010</b>
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	209,780	324,532	316,322	850,634
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	101,754	137,456	173,259	412,469
3. Unexpended Budget Balance (line B.1 minus B.2)	108,026	187,076	143,063	438,165
4. Interest Earned in the Classroom Site Fund in FY 2020	2,257	3,846	2,782	8,885
5. FY 2021 Classroom Site Fund Allocation (provided by ADE, based on \$425) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	91,422.40	182,844.80	182,844.80	457,112.00
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>201,706</u>	<u>373,767</u>	<u>328,690</u>	<u>904,162</u>

(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 2020	Budget FY 2021	
<b>Expenditures</b>											
<b>English Language Learner Fund 071 (A.R.S. §15-756.04)</b>											
1000 Instruction	1.	1.00	41,425	14,671					50,903	56,096	10.2%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
<b>Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)</b>	10.	1.00	41,425	14,671	0	0		0	50,903	56,096	10.2%
<b>Compensatory Instruction Fund 072 (A.R.S. §15-756.11)</b>											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
<b>Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)</b>	20.	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 130209000  
 VERSION Revised #2

I certify that the Budget of Sedona-Oak Creek Joint Unified School District, Yavapai County for fiscal year 2021 was officially revised by the Governing Board on June, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Stacy Saravo at the District Office, telephone 928-204-6802 during normal business hours.  
 Randy Hawley  
 President of the Governing Board

<b>1. Average Daily Membership:</b>		<b>Prior Year</b>	<b>Budget Year</b>	<b>4. Average Teacher Salaries (A.R.S. §15-903.E)</b>	
	<b>2019 ADM</b>	<b>2020 ADM</b>	<b>2021 ADM</b>	1. Average salary of all teachers employed in FY 2021 (budget year)	54,126
<b>Attending</b>	761.733	742.634	713.349	2. Average salary of all teachers employed in FY 2020 (prior year)	50,683
<b>2. Tax Rates:</b>		<b>Prior FY</b>	<b>Est. Budget FY</b>	3. Increase in average teacher salary from the prior year	3,443
<b>Primary Rate</b> (equalization formula funding and budget add-ons not required to be in secondary rate)		0.9590	0.9252	4. Percentage increase	7%
<b>Secondary Rate</b> (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.1766	1.1699	Comments on average salary calculation (Optional): Includes Classroom Site Fund (Prop 301) Stipends.	
<b>3. Budgeted Expenditures and Budget Limits:</b>		<b>Budgeted</b>		5. Average salary of all teachers employed in FY 2018	45,100
		<b>Expenditures</b>	<b>Budget Limit</b>	6. Total percentage increase in average teacher salary since FY 2018	20%
<b>Maintenance &amp; Operation Fund</b>		6,010,656	6,010,656		
<b>Classroom Site Fund</b>		904,163	904,162		
<b>Unrestricted Capital Outlay Fund</b>		607,090	1,227,115		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./((Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
<b>100 Regular Education</b>							
<b>1000 Instruction</b>	2,297,440	2,237,593	106,066	129,800	2,403,506	2,367,393	-1.5%
<b>2000 Support Services</b>							
<b>2100 Students</b>	281,659	276,760	11,772	15,000	293,431	291,760	-0.6%
<b>2200 Instructional Staff</b>	161,206	178,880	16,483	500	177,689	179,380	1.0%
<b>2300, 2400, 2500 Administration</b>	686,823	618,694	63,905	58,000	750,728	676,694	-9.9%
<b>2600 Oper./Maint. of Plant</b>	161,461	339,936	897,076	833,323	1,058,537	1,173,259	10.8%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	8,335	3,669	30,000	76,200	38,335	79,869	108.3%
<b>610 School-Sponsored Cocurric. Activities</b>	0	0	0	0	0	0	0.0%
<b>620 School-Sponsored Athletics</b>	0	87,505	9,866	20,000	9,866	107,505	989.7%
<b>630, 700, 800, 900 Other Programs</b>	0	0	0	0	0	0	0.0%
<b>Regular Education Subsection Subtotal</b>	3,596,924	3,743,037	1,135,168	1,132,823	4,732,092	4,875,860	3.0%
<b>200 and 300 Special Education</b>							
<b>1000 Instruction</b>	376,626	273,945	101,808	64,351	478,434	338,296	-29.3%
<b>2000 Support Services</b>							
<b>2100 Students</b>	236,047	174,976	33,031	65,000	269,078	239,976	-10.8%
<b>2200 Instructional Staff</b>	66,559	51,306	2,519	0	69,078	51,306	-25.7%
<b>2300, 2400, 2500 Administration</b>	0	0	50	0	50	0	-100.0%
<b>2600 Oper./Maint. of Plant</b>	0	0	0	0	0	0	0.0%
<b>2900 Other</b>	0	0	0	0	0	0	0.0%
<b>3000 Oper. of Noninstructional Services</b>	0	3,675	0	79,686	0	83,361	--
<b>Special Education Subsection Subtotal</b>	679,232	503,902	137,408	209,037	816,640	712,939	-12.7%
<b>400 Pupil Transportation</b>	309,210	285,513	125,317	95,000	434,527	380,513	-12.4%
<b>510 Desegregation</b>	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	47,702	40,344	0	0	47,702	40,344	-15.4%
<b>TOTAL EXPENDITURES</b>	4,633,068	4,572,796	1,397,893	1,436,860	6,030,961	6,009,656	-0.4%

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

CTD NUMBER 130209000

VERSION Revised #2

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	6,030,961	6,010,656	(20,305)	-0.3%
Instructional Improvement	168,474	152,788	(15,686)	-9.3%
English Language Learner	50,903	56,096	5,193	10.2%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	850,634	904,163	53,529	6.3%
Federal Projects	940,090	643,601	(296,489)	-31.5%
State Projects	34,398	29,309	(5,089)	-14.8%
Unrestricted Capital Outlay	559,302	607,090	47,788	8.5%
New School Facilities	0	0	0	0.0%
Adjacent Ways	70,562	0	(70,562)	-100.0%
Debt Service	6,500,000	6,500,000	0	0.0%
School Plant Fund	17,507	18,369	862	4.9%
Auxiliary Operations	156,453	155,880	(573)	-0.4%
Bond Building	125,000	0	(125,000)	-100.0%
Food Service	325,403	268,780	(56,623)	-17.4%
Other	1,342,881	1,186,918	(155,963)	-11.6%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	750,624	575,004
Gifted Education	38,829	32,026
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	22,548
TOTAL	789,453	INVALID

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	4	4	1 to 178.3
Teachers	0	48	48	1 to 14.9
Other	0	6	6	1 to 118.9
Subtotal	0	58	58	1 to 12.3
Classified --				
Managers, Supervisors, Directors	0	4	4	1 to 178.3
Teachers Aides	0	8	8	1 to 89.2
Other	0	23	23	1 to 31.0
Subtotal	0	35	35	1 to 20.4
TOTAL	0	93	93	1 to 7.7
Special Education --				
Teacher	0	4	4	1 to 20.4
Staff	0	7	7	1 to 11.7

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

1.	FY 2021 Truth in Taxation Base Limit (from FY 2020 TNT work sheet, line 3 + line 11)	\$	<u>0</u>	
2.	Deduction for discontinued programs			
3.	Adjusted FY 2021 TNT Base Limit	\$	<u><u>0</u></u>	
				<b>Primary Property Tax Rate</b>
				<b>Related to Budgeted Expenditures</b>
<b>FY 2021 Budgeted Expenditures</b>				
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>
<b>Adjustments for FY 2020 Expenditures</b>				
8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2020 Total Actual Expenditures for programs above	\$	<u></u>	
b.	Sum of FY 2020 original budget amounts for programs above (from FY 2020 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2020 final budget for Small School Adjustment	\$	<u></u>	
b.	FY 2020 original budget for Small School Adjustment (from FY 2020 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><u>0</u></u>	
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$	<u><u>0</u></u>	
12.	Amount to be Levied in FY 2021 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 2021 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u></u>	<u></u>
<b>Calculations for Truth in Taxation Notice</b>				
A.	Sum of lines 11, 12, and 13	\$	<u>0</u>	
B.1.	Current Assessed Value	\$	<u></u>	
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u></u>	(2)
C.1.	Sum of lines 3, 11, 12, and 13	\$	<u>0</u>	
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$	<u></u>	(2)

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

**DATA ENTRY SHEET**

FY 2021 LEGISLATIVE AMOUNTS	
Base Level Amount (A.R.S. §15-901, as amended by Laws 2020, Ch. 49, §2)	\$ 4,305.73
State Support Level per Route Mile (A.R.S. §15-945, as amended by Laws 2020, Ch. 49, §3)	
0.5 mile or less <b>OR</b> more than 1.0 mile	\$ 2.74
More than 0.5 mile through 1.0 mile	\$ 2.24
Qualifying Tax Rate for elementary or secondary (CTEDs use 0.05)	1.8371

**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
1. FY 2019 100th-Day ADM				756,596
2. FY 2020 100th-Day ADM	0.785	442,910	294,725	738,420
<b>Current Year ADM (A.R.S. §§15-943 and 15-808)</b>				
3. FY 2021 Estimated Non-AOI Student Count	0.000	366,031	294,515	660,546
4. FY 2021 Estimated AOI Full-Time Student Count		1,500	5,422	6,922
5. FY 2021 Estimated AOI Part-Time Student Count		0.000	0.000	0.000
6. Total FY 2021 Estimated Student Count	0.000	367,531	299,937	667,468

**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	122,506	0,203	0,000
8. K-3	122,506	0,203	0,000
9. ELL	105,220	0,000	0,000
10. HI	0,000	0,000	0,000
11. MD-R, A-R, and SID-R	10,000	0,000	0,000
12. MD-SC, A-SC, and SID-SC	1,000	0,000	0,000
13. MD-SSI	0,000	0,000	0,000
14. OI-R	1,000	0,000	0,000
15. OI-SC	3,000	0,000	0,000
16. P-SD	0,000	0,000	0,000
17. DD*, ED, MIID, SLD, SLI*, and OHI	59,165	1,286	0,000
18. ED-P	0,000	0,000	0,000
19. MOID	1,000	0,000	0,000
20. VI	0,000	0,000	0,000
21. Total Add-on Count (lines 7 through 20)	425,397	1,692	0,000

\*School aged students only

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

- K-8 9-12
- Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)
  - 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)
  - 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 2021 Base Level Amount	\$4,359.55
5. Actual Teacher Experience Index (TEI) from FY 2020 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. §15-941)	1.0000
6. FY 2019 actual <b>non-federal</b> audit expenditures from all funds (A.R.S. §15-914.F)	\$34,465.00
7. FY 2019 actual <b>federal</b> audit expenditures from all funds	\$0.00
8. FY 2019 actual <b>total</b> audit expenditures from all funds (line 6 plus line 7)	\$34,465.00

**TRANSPORTATION (A.R.S. §§15-816.01, 15-945, as amended by Laws 2020, Ch. 49, §3, and 15-946)**

1. FY 2020 Approved Daily Route Miles	453.00
2. Number of Eligible Students Transported in FY 2020	253.00
3. FY 2020 Annual Expenditure for Bus Tokens	\$0.00
4. FY 2020 Annual Expenditure for Bus Passes	\$0.00
5. Actual Route Miles traveled in July and August 2019 to Transport Pupils w/Disabilities for Extended School Year	0.00
6. Estimated Route Miles Traveled in June 2020 to Transport Pupils w/Disabilities for Extended School Year	261.00

Pursuant to Law whose FY 2020 the FY 2020 sta should use the calculation of th using the FY 20-

**OTHER INFORMATION**

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

**ASSESSED PROPERTY VALUATIONS**

4. 2020 Primary Assessed Valuation (AV)	\$618,551,671
5. 2020 Primary Assessed Valuation (AV2)	
6. 2020 Salt River Project (SRP) Valuation	
7. 2020 Government Property Lease Excise Tax Assessed Valuation	

**BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

- Adjustments to the General Budget Limit (from FY 2020 BUDG75, leave blank for budget adoption)
- FY 2020 M&O Fund actual expenditures (from FY 2020 AFR, amount will be estimated for budget adoption) \$5,910,342.00
- FY 2020 M&O Fund Actual Expenditures (if any) for:
  - Special Program Override \$0.00
  - Desegregation (A.R.S. §15-910) \$0.00
  - Tuition Out Debt Service \$0.00
  - Dropout Prevention Programs \$0.00
  - Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01) \$0.00
  - Performance Pay (A.R.S. §15-920) \$0.00
- Budget Balance Carryforward transferred to the School Opening Fund (if any) \$0.00

**DATA ENTRY SHEET**

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

12	FY 2021 Impact Aid Revenue	
13	Impact Aid revenue deposited in FY 2021 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	
14	Impact Aid revenue transferred in FY 2021 to the M&O Fund to provide cash for the TRCL/TSL difference	
15	Impact Aid revenue transferred in FY 2021 to the M&O Fund to reduce or eliminate taxes	
16	FY 2020 Ending Cash Balance in the Impact Aid Fund	

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

17.  Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district **must** complete line 18 below.
18. Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) FY 1990
19. For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).

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

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

20. Base year - the fiscal year before the other district began to offer instruction FY
21. Base year Attending ADM Grades 9-12
22. Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in Grades 9-12 not offered previously
23. Tuition received in base year
24. Tuition received in fiscal year after base year
25.  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			
g.	0			
h.	0			
i.	0			
j.	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 2020 ending cash balance
3. 10% of the FY 2021 RCL calculated using the district's 2020 ADM
4. Up to 5% of the FY 2021 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	- 0.000	- 0.000	- 367.531	- 299.937
Difference	= 0.000	= 0.000	= 132.469	= 200.063
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= 0.000	= 0.000	= 0.040	= 0.080
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
Adjusted Support Level Weight	= 0.000	= 0.000	= 1.318	= 1.478
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
Student Count	- 0.000	- 0.000	- 0.000	- 0.000
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**

- Portion of BSL/BRCL from total K-3 and total K-3 Reading weighted student counts:
 

K-3	\$ 32,095.01
K-3 Reading	\$ 21,396.67
- Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (A.R.S. §15-992) 

	\$ 6,116,507.08
--	-----------------

**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 2021 Student Count (2020 ADM): .001 - 99.999		
DAA per Student Count	\$ 544.58	\$ 601.24
2. FY 2021 Student Count (2020 ADM): 100.000 - 499.999		
a. Student Count Constant	500.000	500.000
b. Student Count	- 442.910	- 294.725
c. Difference	= 57.090	= 205.275
d. Weight Adjustment Factor	x 0.0003	x 0.0004
e. Support Level Weight Increase	= 0.017	= 0.082
f. Support Level Weight	+ 1.278	+ 1.398
g. Adjusted Support Level Weight	= 1.295	= 1.480
h. Support Level Amount	x \$ 389.25	x \$ 405.59
i. DAA per Student Count	= \$ 504.08	= \$ 600.27
3. FY 2021 Student Count (2020 ADM): 500.000 - 599.999		
a. Student Count Constant	600.000	600.000
b. Student Count	- 0.000	- 0.000
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 2021 Student Count (2020 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 2020 latest revised Budget, page 7, line 11)	\$ 6,030,961.00
2. Adjustments to the GBL (from FY 2020 BUDG75, amount will be zero for budget adoption)	\$ 10,803.00
3. Adjusted GBL	\$ 6,041,764.00
4. Budgeted M&O expenditures (from FY 2020 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ 6,030,961.00
5. Adjustments to the GBL (from line 2)	\$ 10,803.00
6. Adjusted Budgeted Expenditures	\$ 6,041,764.00
7. Lesser of the Adjusted GBL (line 3) or the Adjusted Budgeted Expenditures (line 6)	\$ 6,041,764.00
8. FY 2020 M&O Fund actual expenditures (from FY 2020 AFR, amount will be estimated for budget adoption)	\$ 5,713,182.00
9. Budget Balance (line 7 minus line 8) (If negative, zero is shown. Any negative amount is shown here in parentheses.)	\$ 328,582.00

**Note: For lines 10.a through 10.f the FY 2020 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.**

	FY 2020 Budget	Actual	Unexpended Budget
10. FY 2020 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
11. Budget Balance after Deductions (If negative, the district does not have any budget balance to carry forward.)			\$ 328,582.00
12. Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2020 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)			= \$ 328,582.00
14. Accommodation District Cash Balance Carryforward			
a. M&O Fund cash balance as of June 30, 2020			\$ 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 2021 RCL calculated using the district's 2020 ADM	\$ 0.00		
c. Up to 5% of the FY 2021 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 2021 Impact Aid Revenue	\$	0.00
2. Impact Aid revenue deposited in FY 2021 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 2021 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line	-	\$ 0.00
5. Impact Aid revenue transferred in FY 2021 to the M&O Fund to reduce or eliminate taxes	-	\$ 0.00
6. FY 2020 Ending Cash Balance in the Impact Aid Fund	+	\$ 0.00
7. FY 2021 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 2021, 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 2021 student count is the 2020 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:		
a. Phase down base		\$ 150,000.00
b. FY 2021 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:		
a. Phase down base		\$ 350,000.00
b. FY 2021 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

**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 2021, 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 2021 student count is the 2020 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 2021 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 2021 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	0.000	0.00	0.00	0.00	0.00	
b.	0	0.000	0.00	0.00	0.00	0.00	
c.	0	0.000	0.00	0.00	0.00	0.00	
d.	0	0.000	0.00	0.00	0.00	0.00	
e.	0	0.000	0.00	0.00	0.00	0.00	
f.	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.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	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	0.000	0.00	0.00	0.00	0.00	
b.	0	0.000	0.00	0.00	0.00	0.00	
c.	0	0.000	0.00	0.00	0.00	0.00	
d.	0	0.000	0.00	0.00	0.00	0.00	
e.	0	0.000	0.00	0.00	0.00	0.00	
f.	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.	0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	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	= 0.00
10. BSL Adjustment for the third year after the base year	= 0.00
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)	\$ (36,863.43)
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	\$ 0.00

**Basic Calculations For Equalization Assistance FY 2020-21**

<u>Non-AOI Student Counts</u>									
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2020-21 ADM	0.000	366.031	294.515	660.546	FY 2019-20 ADM	0.785	442.910	294.725	738.420

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2020-21 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	366.031	x 1.318	= 482.429
District 9-12	294.515	x 1.480	= 435.882
<b>SubTotal</b>	<b>660.546</b>		<b>918.311</b>

<u>Add-Ons (FY 2020-21 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	122.222	x 0.040	= 4.889
K-3	122.222	x 0.060	= 7.333
ELL	105.220	x 0.115	= 12.100
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	10.000	x 6.024	= 60.240
MD-SC, A-SC, SID-SC	1.000	x 5.833	= 5.833
MD-SSI	0.000	x 7.947	= 0.000
OI-R	1.000	x 3.158	= 3.158
OI-SC	3.000	x 6.773	= 20.319
P-SD	0.000	x 3.595	= 0.000
DD*, ED, MHID, SLD, SLI*, OHI	58.165	x 0.003	= 0.174
ED-P	0.000	x 4.822	= 0.000
MOID	1.000	x 4.421	= 4.421
VI	0.000	x 4.806	= 0.000
<b>Total Weighted Student Count Add-Ons</b>			<b>118.467</b>

\*School aged students only

**Basic Calculations For Equalization Assistance FY 2020-21**

<b>AOI Full Time Student Counts</b>						
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	
FY 2020-21 ADM		1.500	5.422	6.922	FY 2019-20 ADM	Prior year AOI Full-Time Student Counts are shown on the APOR 55-1, p. 2

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2020-21 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	1.500	x 1.318	= 1.977
District 9-12	5.422	x 1.480	= 8.025
<b>SubTotal</b>	<b>6.922</b>		<b>10.002</b>

<u>Add-Ons (FY 2020-21 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	0.203	x 0.040	= 0.008
K-3	0.203	x 0.060	= 0.012
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	1.286	x 0.003	= 0.004
ED-P	0.000	x 4.822	= 0.000
MOID	0.000	x 4.421	= 0.000
VI	0.000	x 4.806	= 0.000
<b>Total Weighted Student Count Add-Ons</b>			<b>0.024</b>

\*School aged students only

**Basic Calculations For Equalization Assistance FY 2020-21**

<b>AOI Part Time Student Counts</b>						
<u>Student Count</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>	<u>Student Count</u>	
FY 2020-21 ADM		0.000	0.000	0.000	FY 2019-20 ADM	Prior year AOI Part-Time Student Counts are shown on the APOR 55-1, p. 2

<u>Weighted Student Counts</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Student Count</u>
FY 2020-21 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	0.000	x 1.318	= 0.000
District 9-12	0.000	x 1.480	= 0.000
<b>SubTotal</b>	<b>0.000</b>		<b>0.000</b>

<u>Add-Ons (FY 2020-21 ADM)</u>	<u>Student Count</u>	<u>Support Level Weight</u>	<u>Weighted Add-on Count</u>
K-3 Reading	0.000	x 0.040	= 0.000
K-3	0.000	x 0.060	= 0.000
ELL	0.000	x 0.115	= 0.000
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	0.000	x 6.024	= 0.000
MD-SC, A-SC, SID-SC	0.000	x 5.833	= 0.000
MD-SSI	0.000	x 7.947	= 0.000
OI-R	0.000	x 3.158	= 0.000
OI-SC	0.000	x 6.773	= 0.000
P-SD	0.000	x 3.595	= 0.000
DD*, ED, 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
<b>Total Weighted Student Count Add-Ons</b>			<b>0.000</b>

*\*School aged students only*

**Basic Calculations For Equalization Assistance FY 2020-21**

<b>Base Support Level</b>				<b>Base Support Level</b>			
	Non-AOI	AOI FT	AOI PT		Non-AOI	AOI FT	AOI PT
Extended BSL Amount	\$4,519,885.53	\$41,523.41	\$0.00	Weighted Student	918.311	10.002	0.000
Teacher Experience Index	1.0000	1.0000	1.0000	Weighted Add-On	+ 118.467	0.024	0.000
	\$4,519,885.53	\$41,523.41	\$0.00	Total Weighted	= 1,036.778	10.026	0.000
				AOI Funding	x	0.95	0.85
Extended BSL Amount Total		\$ 4,561,408.94		Base Level Amount	x \$4,359.55	\$4,359.55	\$4,359.55
Base Support Level Adjustments Total		\$ (2,398.43)		Extended Amount	= \$4,519,885.53	\$41,523.41	\$0.00
<b>Base Support Level/Base Revenue Control Limit</b>		<b>\$ 4,559,010.51</b>		<b>Base Support Level Adjustments</b>			
<b>Calculation For TSL</b>				<b>Calculation for DSL</b>			
Approved Daily Route Miles				Audit Service Expense		\$ 34,465.00	
Total Approved Daily Route Miles			453	Increase for Tuition Loss Adjustment		\$ (36,863.43)	
Eligible Students Transported			253	Increase for Student Revenue Loss Phase-Down		\$ 0.00	
Unadjusted Route Miles Per Eligible Student			1.791				
State Support Level Per Route Mile			2.74	Base Support Level Adjustments Total		\$ (2,398.43)	
Daily Route Miles x 180 Days			81,540.00	<b>Calculation for RCL</b>			
To and From School Support Level			\$ 223,419.60	2020-21 Base Support Level (BSL)/BRCL		\$ 4,559,010.51	
				2020-21 Consolidation		\$ 0.00	
Activity Trip Level Factor			0.18	Tuition Out For High School Students (Type 03)		\$ 0.00	
Activity Trip Support Level			\$ 40,215.53	2020-21 Transportation Support Level (TSL)		\$ 264,350.27	
				<b>2020-21 District Support Level (DSL)</b>		<b>\$ 4,823,360.78</b>	
Handicapped Extended School Year Mileage			261.000	<b>Calculation For TRCL</b>			
Handicapped Extended School Year Support Level			\$ 715.14	2020-21 Base Support Level (BSL)/BRCL		\$ 4,559,010.51	
				2020-21 Consolidation		\$ 0.00	
Annual Expenditures For:	Bus Passes	Bus Tokens		Tuition Out For High School Students (Type 03)		\$ 0.00	
Districts	\$0.00	\$0.00	\$ 0.00	2020-21 Trans. Revenue Control Limit (TRCL)		\$ 449,294.35	
<b>2020-21 Transportation Support Level (TSL)</b>			<b>\$ 264,350.27</b>	<b>2020-21 Revenue Control Limit (RCL)</b>		<b>\$ 5,008,304.86</b>	
<b>Calculation For TRCL</b>				<b>2020-21 DSL</b>			
2019-20 Transportation Revenue Control Limit (TRCL)			\$ 449,294.35	<b>2020-21 RCL</b>			
Change:	2020-21 TSL	\$ 264,350.27				\$ 4,823,360.78	
	2019-20 TSL	\$ 243,189.99				\$ 5,008,304.86	
	Difference:	\$ 21,160.28					
Preliminary FY2020-21 TRCL			\$ 470,454.63				
120% of FY2020-21 TSL		\$ 317,220.32					
Adjusted FY2020-21 TRCL			\$ 449,294.35				
<b>2020-21 Transportation Revenue Control Limit</b>			<b>\$ 449,294.35</b>				

**Basic Calculations For Equalization Assistance FY 2020-21**

<u>District Additional Assistance (DAA) Calculations</u>	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2020-21 District Student Count	0.785	442.910	298.602	
Type 03 District Tuition Out Trans. Count <i>(Type 03 High School Only, Per Student Count Factor at 50%)</i>			0.000	
DAA Per Student Count	x \$450.76	x \$504.08	x \$599.87	
Preliminary DAA	= \$353.85	= \$223,262.07	= \$179,122.38	\$402,738.30
<b><u>DAA Growth Factor</u></b>				
FY 2020-21 Actual Student Count	742.297			
FY 2019-20 Actual Student Count	/ 756.596			
FY 2020-21 DAA Growth Factor*	= 0.9811	x 1.0000	x 1.0000 *	
<i>*If less than or equal to 1.05, use 1. If greater than 1.05%, use 1 plus 50% of growth.</i>				
<b>District DAA</b>	<b>\$353.85</b>	<b>\$223,262.07</b>	<b>\$179,122.38</b>	<b>\$402,738.30</b>
<b><u>DAA For High School Textbooks</u></b>				
FY 2020-21 Actual 9-12 Student Count			294.725	
Support Level Amount For Textbooks			x \$69.68	
DAA For Textbooks				\$20,806.59
				\$423,544.89
<b><u>DAA Adjustment</u></b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total FY 2020-21 DAA Base</b>	<b>\$223,615.92</b>		<b>\$199,928.97</b>	<b>\$423,544.89</b>



**Basic Calculations For Equalization Assistance FY 2020-21**

**Equalization Base for Lesser of DSL/RCL**

	<u>Weighted Student Count</u>	<u>Percentage</u>	<u>Lesser of DSL or RCL</u>	<u>RCL/DSL Allocation</u>
PSD-8	484.406	0.5218	\$4,823,360.78	\$2,516,829.66
9-12	443.907	0.4782	\$4,823,360.78	\$2,306,531.12
Tuition Out For High School Student (Type 03)				\$0.00
<b>Total</b>	<b>928.313</b>			<b>\$4,823,360.78</b>

		<u>Qualifying Tax Rate</u>		<u>Qualifying Levy</u>
Primary Assessed Valuation (AV)	\$618,551,671.00	K-8	\$1.8371	
Primary Assessed Valuation 2 (AV2)	\$0.00	9-12	\$1.8371	
SRP Assessed Valuation	\$0.00			
GPLET Assessed Valuation	\$0.00			
<b>Equalization Assessed Valuation</b>	<b>\$618,551,671.00 (/100)</b>	<b>X</b>	<b>\$1.8371</b>	<b>=</b>
				<b>\$11,363,412.75</b>

**Calculation of Equalization Assistance**

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
RCL/DSL Allocation	\$2,516,829.66	\$2,306,531.12	\$4,823,360.78
DAA Allocation	\$223,615.92	\$199,928.97	\$423,544.89
District Type 03 Tuition Out Charge	\$0.00	\$0.00	\$0.00
<b>FY 2020-21 Equalization Base</b>	<b>\$2,740,445.58</b>	<b>\$2,506,460.09</b>	<b>\$5,246,905.67</b>
Qualifying Levy	\$11,363,412.75	\$11,363,412.75	\$22,726,825.50
<b>Total Equalization Assistance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Page	Reference	Instructions	Revision Instructions
	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&amp;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 2021 budget to include the 2020 (prior year) and 2021 (current year) 100th-Day ADM from the applicable year's ADMS46-1 report, "Recalculated ADM State Aid Report."	Yes
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><b>Budget Revision</b> 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><b>Budget Revision</b> Districts should revise contact information, if necessary, any time a revised budget is submitted to ADE.</p>	Yes
1	Line 9	<p><b>Budget Revision</b> 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&amp;O Fund on this line before May 15. ADE's Health &amp; 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 &amp; Nutrition Services at (602) 542-8700.</p>	Yes

Page	Reference	Instructions	Revision Instructions
2	M&O for Food Service	<p>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&amp;O Fund any amounts that will be expended during the 2021 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 &amp; Nutrition Services at (602) 542-8700.</p> <p><b>Budget Revision</b> 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&amp;O Fund on this line before May 15. ADE’s Health &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
4	Footnote 5	<p>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 FY 2021 school year for the food service program. Any questions related to the state matching requirements should be directed to ADE’s Health &amp; Nutrition Services at (602) 542-8700.</p> <p><b>Budget Revision</b> 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 &amp; Nutrition Services will verify that amounts budgeted were spent when the annual financial reports are submitted.</p>	Yes
7	General	<p>For budget adoption, districts may apportion amounts on this page between the M&amp;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&amp;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><b>Budget Revision</b> 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 <b>cannot</b> be reallocated between M&amp;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><b>Budget Revision</b> 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

Page	Reference	Instructions	Revision Instructions
7	Lines 2(a)-(c)	<p><b>Budget Revision</b> 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 2021 BUDG25 Report. The amounts on lines (a) and (b) can be reconciled to page 5 of the district's most recent FY 2021 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	Lines 3(a)-(c)	<p><b>Budget Revision</b> If the RCL originally used to calculate an override was reduced after budget adoption, the district must recalculate the maximum M&amp;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.</p>	Yes
7	Line 4	<p>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&amp;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 (2020 ADM). <b>Districts should not include amounts on these lines for expenditures that are to be made from the Impact Aid Fund.</b></p> <p><b>Budget Revision</b> 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.</p>	Yes
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><b>Budget Revision</b> 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><b>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).</b></p>	Yes

Page	Reference	Instructions	Revision Instructions
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><b>Budget Revision</b> Districts should use the work sheets provided by ADE to calculate the revised assistance to schools using the ADM reported on the FY 2021 ADM15. The work sheets are available on ADE’s website at the link below.</p>	Yes
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><b>Budget Revision</b> If the June 30, 2020, actual cash balance for the M&amp;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, 2020 actual cash balance for the M&amp;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&amp;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 2020 BUDG75 Report.</p> <p>Record the district’s actual cash balance for the M&amp;O Fund at June 30, 2020, 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(b)	<p>Districts should not include amounts on this line for expenditures that are to be made from the Impact Aid Fund.</p> <p><b>Budget Revision</b> 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

Page	Reference	Instructions	Revision Instructions
7	Line 8(c)	<p>Districts are required to use actual expenditures in calculating the budget balance carryforward. Districts that <b>have overexpended</b> in the FY 2020 M&amp;O Fund as authorized by the county board of supervisors, in accordance with A.R.S. §15-907, <b>cannot record a budget balance carryforward.</b></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 2020 M&amp;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&amp;O Fund Budget Balance Carryforward section, line 13.</p> <p><b>Budget Revision</b> Districts should compare the amount on line 8(c) to the allowable amount on the FY 2020 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(g)	<p>Do <u>not</u> include amounts budgeted for the Performance Pay component of the CSF here.</p> <p><b>Budget Revision</b> Districts should compare the amount on this line to the applicable amounts on the FY 2020 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
7	Line 8(i)	<p>Record the amount of reimbursements for unorganized territory mileage received from performance of a transportation services contract.</p> <p><b>Budget Revision</b> 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.</p>	Yes
7	Line 9	<p>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.</p> <p><b>Budget Revision</b> Districts should compare the budgeted adjustment amounts to the applicable ADE calculated values on page 1 of the most recent FY 2021 BUDG25, to determine if the amounts should be revised.</p>	Yes

Page	Reference	Instructions	Revision Instructions
7	Line 10	<p>For FY 2021, 2016 Prop 123 and Laws 2015, 1st Special Session, Ch. 1, §6 provide total additional funding of \$75,000,000 to districts and charter schools on a pro rata basis. Districts should increase their budget limits by <b>estimating</b> 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 \$75,000,000. <b>However, actual amounts will vary and ADE will notify districts of the final amounts.</b> District CSF Detail Reports can be accessed at the link below.</p> <p><b>Budget Revision</b> 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.</p>	Yes
		<a href="http://apps.azed.gov/SchoolFinanceReports/Reports">http://apps.azed.gov/SchoolFinanceReports/Reports</a>	Yes
8	Line A.2	<p><b>Budget Revision</b> Line A.2, if required, should agree to the most recent FY 2020 BUDG75 Report, page 2, "Add to FY21 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.</p>	Yes
8	Lines A.3	<p><b>Budget Revision</b> Line A.3 should agree to the most recent FY 2020 BUDG75 Report, page 2 "Unrestricted Capital Available for FY20." Contact ADE's School Finance budget team with questions concerning the reconciliation of any differences at SFBudgetTeam@azed.gov.</p>	Yes
8	Line A.6	<p><b>Budget Revision</b> This line should reflect total actual UCO Fund 610 expenditures as reported on the district's FY 2020 AFR, less expenditures approved under A.R.S. §15-907 that are in excess of the most recently revised adopted FY 2020 UCO budget (budget page 4, line 10).</p>	Yes
8	Line A.8	<p><b>Budget Revision</b> Line A.8 should agree to the actual amount of interest earned on investments as reported on the district's FY 2020 AFR for the UCO Fund.</p>	Yes
8	Line A.9	<p>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.</p> <p><b>Budget Revision</b> Enter the amount of money, if any, received or expected to be received, by fiscal year end.</p>	Yes
8	Line A.10 continued	<p><b>Budget Revision</b> Districts should compare budgeted adjustment amounts to the applicable ADE calculated values on page 2 of the most recent FY 2021 BUDG25, to determine if the amounts should be revised.</p>	Yes
8	Line B.2	<p><b>Budget Revision</b> Line B.2 should reflect total actual CSF expenditures as reported on the district's FY 2020 AFR.</p>	Yes
8	Line B.4	<p><b>Budget Revision</b> This line should agree to the total actual interest earned on CSF investments, as reported on the FY 2020 AFR for all 3 CSFs.</p>	Yes

Page	Reference	Instructions	Revision Instructions
Data Entry	Unweighted Student Count Line 2	<p><b>Prior Year ADM</b> FY 2020 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA).</p> <p>Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from ADE report "2019-2020 Recalculated ADM State Aid Report," ADMS46-1, available on ADE's website.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 actually taught by the Type 03 district, if any.</p> <p><b>Budget Revision</b></p> <p>Districts should update amounts on this line to reflect 2020 100th-day ADM as reported on ADE report "2019-2020 Recalculated ADM State Aid Report," ADMS46-1.</p>	Yes
Data Entry	Unweighted Student Count Lines 3, 4, and 5	<p><b>Current Year ADM</b> 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.</p> <p>For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2021. There are no ADE reports available to refer to at the time of budget adoption for these counts.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students in grades 9-12 that will be taught by the Type 03 district, if any.</p> <p><b>Budget Revision</b></p> <p>Districts should update amounts on these lines to reflect 2021 100th-day ADM as reported on ADE report "2020-2021 Recalculated ADM State Aid Report," ADMS46-1, available on ADE's website.</p>	Yes
Data Entry	Student Count by Category Lines 7 through 20	<p>For budget adoption, districts should estimate the FY 2021 student count for these lines.</p> <p><b>Budget Revision</b></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><b>K-3 Student Counts for both the K-3 &amp; K-3 Reading support level weights</b> "Summary Adjusted ADM Report," ADM20</p> <p><b>ELL</b> "English Language Learner Average Daily Membership," ELL20</p> <p><b>Children with Disabilities</b> "Special Education Program Summary ADM Report," SPED20</p>	Yes



