

WASHINGTON ELEMENTARY SCHOOL DISTRICT #6
Revised Budget_Analysis.xlsx
FY21 Revision #2

Description of Changes to M&O Budget	Revision #1 FY21	Revision #2 FY21	Increase / (Decrease)
Change in the Total FY 2021 Estimated Student Count Decrease in estimated ADM student count for current year funding	19,509	19,412	(97)
Change in the Adjusted Revenue Control Limit: Decreased in December due to lower ADM than estimated - final revision includes Distance Learning Reduction	\$122,196,357	\$119,087,639	(\$3,108,718)
DAA Transfer: Based on the IBN commitment to transfer 10% of the additional DAA funding from DAA to M&O.	\$802,219	\$804,848	\$2,629
Budget Balance Carryforward: Estimated carryforward at adoption is now actual final expenditures from FY20	\$18,762,400	\$18,762,400	\$0
Decrease for Transfer from M&O to Energy and Water Savings Fund:	-\$3,300,000	-\$3,300,000	\$0
Estimated Allocation of Additional Funding (Prop 123): Based on calculations provided by Arizona Department of Education	\$1,371,116	\$1,371,116	\$0
General Budget Limit: (Revision due to item(s) shown above)	\$164,098,643	\$160,992,554	(\$3,106,089)

Description of Changes to Capital Budget	Revision #1 FY21	Revision #2 FY21	Increase / (Decrease)
TOTAL District Additional Assistance (DAA): Decrease to budget capacity based on legislative budget reduction calculations provided by ADE	\$7,219,972	\$7,243,630	\$23,658
DAA Transfer: Based on the IBN commitment to transfer 10% of the additional DAA funding from DAA to M&O.	\$0	\$0	\$0
Estimated Allocation of Additional Funding (Prop 123): Transfer to DAA Revised allocation provided by ADE.	\$0	\$0	\$0
Budget Balance Carryforward: Estimated carryforward at adoption is now actual final expenditures from FY19	\$7,863,992	\$9,554,686	\$1,690,694
Interest Earned: Estimated interest at adoption is now actual final interest earned from FY20	\$104,660	\$104,660	\$0
Total Amount to be used for Capital Expenditures	\$15,188,624	\$16,902,976	\$1,714,352



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 25, 2020</u>
Adopted	<u>July 9, 2020</u>
Revised	<u>May 13, 2021</u>
	Date

SIGNED

SIGNED

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

the Common Logon on ADE's website by May 14, 2021.

Type the Date as MM/DD/YYYY

Superintendent Signature

Paul Stanton

Superintendent Name (Typed Name)

Business Manager Signature

Cathy Thompson

Business Manager Name (Typed Name)

District Contact Employee: Cathy Thompson

Telephone: 602-347-2615

Email: cathy.thompson@wesdschools.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020		\$	<u>267,490,152</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)			
Local	1000	\$	<u>30,000,000</u>
Intermediate	2000	\$	<u>9,400,000</u>
State	3000	\$	<u>132,000,000</u>
Federal	4000	\$	<u>46,000,000</u>
TOTAL		\$	<u>217,400,000</u>

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

	Prior FY 2020	Est. Budget FY 2021
Primary Tax Rate:	<u>2.0938</u>	<u>2.0802</u>
Secondary Tax Rates:		
M&O Override	<u>1.4154</u>	<u>1.3417</u>
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	<u>1.0643</u>	<u>1.0655</u>
CTED		
Desegregation	<u>0.3680</u>	<u>0.3555</u>
Total Secondary Tax Rate	<u>2.8477</u>	<u>2.7627</u>

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>160,992,554</u>	\$ <u>160,992,554</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>16,902,976</u>	\$ <u>16,902,976</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>88,291,930</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>266,187,460</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$ <u>52,161</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$ <u>50,632</u>
3. Increase in average teacher salary from the prior year	\$ <u>1,529</u>
4. Percentage increase	<u>3%</u>

Comments on average salary calculation (Optional):

Base salary for employees on the teacher pay table. Does not include stipends, performance pay or incentives. Ongoing employees receive 5% or greater salary increase for FY 2021. Average salary placement of new hires is lower in FY2021 than the average salary of the employee who resigned at the end of FY2020.

5. Average salary of all teachers employed in FY 2018	\$ <u>42,771</u>
6. Total percentage increase in average teacher salary since FY 2018	\$ <u>22%</u>

FUND 001 (M&O)

MAINTENANCE AND OPERATION (M&O) FUND

Expenditures	FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease		
	Prior FY	Budget FY						Prior FY 2020	Budget FY 2021			
	100 Regular Education											
1000 Instruction	1.	984.60	970.51	44,428,936	15,372,006	1,061,097	923,976	0	64,665,164	61,786,015	-4.5%	1.
2000 Support Services												
2100 Students	2.	78.58	81.48	3,099,834	1,198,996	72,904	330,942	243	4,589,486	4,702,919	2.5%	2.
2200 Instructional Staff	3.	65.91	64.44	2,850,769	896,313	411,784	128,512	408	4,657,520	4,287,786	-7.9%	3.
2300 General Administration	4.	16.30	16.00	1,006,915	336,958	394,625	59,300	19,073	1,788,591	1,816,871	1.6%	4.
2400 School Administration	5.	126.63	125.48	6,641,028	2,205,174	158,828	31,288	5,279	9,135,893	9,041,597	-1.0%	5.
2500 Central Services	6.	56.60	58.45	3,357,804	1,058,918	535,868	157,415	11,710	4,772,108	5,121,715	7.3%	6.
2600 Operation & Maintenance of Plant	7.	232.43	234.56	6,766,107	2,725,010	4,785,948	3,960,858	15,100	22,328,296	18,253,023	-18.3%	7.
2900 Other	8.	0.00	0.00	0	90,000	0	0	0	6,812	90,000	1221.2%	8.
3000 Operation of Noninstructional Services	9.	8.50	8.00	336,400	113,320	10,500	0	0	474,332	460,220	-3.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00	0.00	81,000	17,056	0	0	0	0	98,056	--	10.
620 School-Sponsored Athletics	11.	0.00	0.00	243,823	50,829	1,200	1,200	0	278,907	297,052	6.5%	11.
630 Other Instructional Programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00	0.00	0	0	0	0	0	170,327	0	-100.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,569.55	1,558.92	68,812,616	24,064,580	7,432,754	5,593,491	51,813	112,867,436	105,955,254	-6.1%	14.
200 and 300 Special Education												
1000 Instruction	15.	396.27	435.32	12,641,434	4,513,397	9,324,465	82,040	0	25,208,734	26,561,336	5.4%	15.
2000 Support Services												
2100 Students	16.	150.10	149.98	8,919,919	2,727,572	1,540,472	99,920	0	13,055,860	13,287,883	1.8%	16.
2200 Instructional Staff	17.	9.50	11.00	668,905	230,889	26,728	13,958	1,000	822,073	941,480	14.5%	17.
2300 General Administration	18.	0.00	0.00						0	0	0.0%	18.
2400 School Administration	19.	0.00	0.00						0	0	0.0%	19.
2500 Central Services	20.	0.00	0.00						0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00	0.00						0	0	0.0%	21.
2900 Other	22.	0.00	0.00						0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00	0.00						0	0	0.0%	23.
Subtotal (lines 15-23)	24.	555.87	596.30	22,230,258	7,471,858	10,891,665	195,918	1,000	39,086,667	40,790,699	4.4%	24.
400 Pupil Transportation	25.	200.31	200.27	4,472,676	1,881,812	320,871	1,142,691	7,338	9,215,722	7,825,388	-15.1%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	81.77	87.24	3,571,394	1,323,963	84,944	19,700	0	5,000,000	5,000,000	0.0%	26.
530 Dropout Prevention Programs	27.	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.	25.26	24.05	1,175,863	245,350	0	0	0	1,401,605	1,421,213	1.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,432.76	2,466.78	100,262,807	34,987,563	18,730,234	6,951,800	60,151	167,571,430	160,992,554	-3.9%	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	36,997,265	38,677,210	1.
2. Gifted Education	1,990,691	2,035,089	2.
3. Remedial Education	98,711	78,400	3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	0		6.
7. Career Education (non-CTED)	0		7.
8. Career Technical Education (CTED)	0		8.
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	39,086,667	40,790,699	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 14
 Staff-Pupil 1 to 7

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,540.38	1,569.31
Number of FTE - Certified Purchased Services Personnel		6.20

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>50,200</u>
All Funds - Federal	6330	<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) \$ 460,220
 (This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2020	Budget FY 2021	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,395,164	288,069				1,796,455	1,683,233	-6.3%
2100 Support Services - Students	2.	8,437	1,768				7,862	10,205	29.8%
2200 Support Services - Instructional Staff	3.	11,622	5,429				11,556	17,051	47.6%
Program 100 Subtotal (lines 1-3)	4.	1,415,223	295,266				1,815,873	1,710,489	-5.8%
200 and 300 Special Education									
1000 Instruction	5.	284,268	59,318				337,294	343,586	1.9%
2100 Support Services - Students	6.	4,983	1,048				12,702	6,031	-52.5%
2200 Support Services - Instructional Staff	7.	5,696	1,196				2,658	6,892	159.3%
Program 200 and 300 Subtotal (lines 5-7)	8.	294,947	61,562				352,654	356,509	1.1%
Other Programs (Specify) _510 deseg									
1000 Instruction	9.	87,827	18,335				126,642	106,162	-16.2%
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%
Other Programs Subtotal (lines 9-12)	13.	87,827	18,335				126,642	106,162	-16.2%
Total Expenditures (lines 4, 8, and 13)	14.	1,797,997	375,163				2,295,169	2,173,160	-5.3%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	2,751,835	578,305				3,355,706	3,330,140	-0.8%
2100 Support Services - Students	16.	19,671	3,434				13,503	23,105	71.1%
2200 Support Services - Instructional Staff	17.	93,428	16,949				106,334	110,377	3.8%
Program 100 Subtotal (lines 15-17)	18.	2,864,934	598,688				3,475,543	3,463,622	-0.3%
200 and 300 Special Education									
1000 Instruction	19.	609,904	127,521				780,795	737,425	-5.6%
2100 Support Services - Students	20.	11,356	2,743				22,279	14,099	-36.7%
2200 Support Services - Instructional Staff	21.	10,936	2,446				5,064	13,382	164.3%
Program 200 and 300 Subtotal (lines 19-21)	22.	632,196	132,710				808,138	764,906	-5.3%
Other Programs (Specify) _510 deseg									
1000 Instruction	23.	171,364	36,136				234,610	207,500	-11.6%
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%
Other Programs Subtotal (lines 23-26)	27.	171,364	36,136				234,610	207,500	-11.6%
Total Expenditures (lines 18, 22, and 27)	28.	3,668,494	767,534				4,518,291	4,436,028	-1.8%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	2,891,605	603,271				3,592,970	3,494,876	-2.7%
2100 Support Services - Students	30.	17,487	3,664				15,723	21,151	34.5%
2200 Support Services - Instructional Staff	31.	24,103	5,038				23,110	29,141	26.1%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	2,933,195	611,973	0	0		3,631,803	3,545,168	-2.4%
200 and 300 Special Education									
1000 Instruction	34.	589,187	122,945				674,589	712,132	5.6%
2100 Support Services - Students	35.	10,322	2,168				25,404	12,490	-50.8%
2200 Support Services - Instructional Staff	36.	11,804	2,477				5,317	14,281	168.6%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	611,313	127,590	0	0		705,310	738,903	4.8%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify) _510 deseg									
1000 Instruction	40.	182,144	38,025				253,283	220,169	-13.1%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	182,144	38,025	0	0		253,283	220,169	-13.1%
Total Expenditures (lines 33, 38, 39, and 44)	45.	3,726,652	777,588	0	0		4,590,396	4,504,240	-1.9%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	9,193,143	1,920,285	0	0	0	11,403,856	11,113,428	-2.5%

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	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	0	1,409,386	8,021,436				6,583,368	9,430,822	43.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	5,138	67,215			0	120,000	72,353	-39.7%
2300, 2400, 2500, 2900 Administration	4.	0		82,633		0	0	650,000	82,633	-87.3%
2600 Operation & Maintenance of Plant	5.	0		2,542,632			0	1,150,000	2,542,632	121.1%
2700 Student Transportation	6.	0		105,121			0	1,000,000	105,121	-89.5%
3000 Operation of Noninstructional Services (5)	7.	0					0	50,000	0	-100.0%
4000 Facilities Acquisition and Construction	8.	0		4,677			3,899,332	4,467,921	3,904,009	-12.6%
5000 Debt Service	9.				725,345	40,061		382,703	765,406	100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,414,524	10,823,714	725,345	40,061	3,899,332	14,403,992	16,902,976	17.3%

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

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

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 5,140
6642 Textbooks	1,125,358
6643 Instructional Aids	284,028
673X Furniture and Equipment	926,811
673X Vehicles	350,000
673X Tech Hardware & Software	1,241,373

(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 \$ 725,345, and principal on bonds of _____.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 40,061, and interest on bonds of _____.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	14,403,992	16,902,976	69,411,162	37,548,080	0	0	1,216,000	1,428,773	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	454,858	2,671,002	60,711,040	23,586,343	0	0	1,216,000	1,428,773	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	5,958,644	926,811	2,049,235	2,095,137	0	0	0	0	7.
673X Vehicles	8.	1,115,427	350,000	3,555,306	3,555,306	0	0	0	0	8.
673X Technology Hardware & Software	9.	1,399,297	1,241,373	1,500,606	7,049,807	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	343,580	725,345	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	39,123	40,061	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	9,310,929	5,954,592	67,816,187	36,286,593	0	0	1,216,000	1,428,773	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	546,460	3,155,373	19,897,335	19,799,981			1,216,000	1,428,773	13.
New Construction	14.	0	283,910	44,141,563	6,845,066	0	0	0	0	14.
Other	15.	8,764,469	2,515,309	3,777,289	9,641,546	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	9,310,929	5,954,592	67,816,187	36,286,593	0	0	1,216,000	1,428,773	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 \$ 545,000

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	142.39	142.94	11,400,000	11,777,626	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	5.00	6.25	1,138,495	1,318,672	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	1.91	3.75	3,606,240	4,680,172	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	6.98	5.00	709,911	860,541	5.
6.	200 ESEA Title VII - Indian Education	6000	2.54	2.54	154,148	193,043	6.
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0	7.
8.	220 IDEA Part B	6000	112.57	79.76	5,998,489	6,469,292	8.
9.	230 Johnson-O'Malley	6000	0.00	0.00	0	0	9.
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0	10.
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0	11.
12.	260-270 Vocational Education - Basic Grants	6000	0.00	0.00	0	0	12.
13.	280 ESEA Title X - Homeless Education	6000	0.75	0.75	112,850	109,343	13.
14.	290 Medicaid Reimbursement	6000	0.80	0.80	6,700,000	8,860,000	14.
15.	374 E-Rate	6000	0.00	0.00	1,311,784	1,608,615	15.
16.	378 Impact Aid	6000	0.00	0.00	0	0	16.
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00	71.63	7,371,453	52,414,626	17.
18.	Total Federal Project Funds (lines 1-17)		272.94	313.42	38,503,370	88,291,930	18.

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	0	0	19.
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0	20.
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0	21.
22.	425 Adult Basic Education	6000	0.00	0.00	0	0	22.
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0	23.
24.	435 Academic Contests	6000	0.00	0.00	0	0	24.
25.	450 Gifted Education	6000	0.00	0.00	22,000	0	25.
26.	456 College Credit Exam Incentives	6000	0.00	0.00	0	0	26.
27.	457 Results-based Funding	6000	1.00	35.00	4,087,436	3,371,291	27.
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0	28.
29.	465-499 Other State Projects	6000	4.00	9.98	4,536,644	4,187,752	29.
30.	Total State Project Funds (lines 19-29)		5.00	44.98	8,646,080	7,559,043	30.
31.	Total Special Projects (lines 18 and 30)		277.94	358.40	47,149,450	95,850,973	31.

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY		
1.	Teacher Compensation Increases	0	1.	
2.	Class Size Reduction	0	2.	
3.	Dropout Prevention Programs (M&O purposes)	879,000	532,534	3.
4.	Instructional Improvement Programs (M&O purposes)	865,230	939,857	4.
5.	Total Instructional Improvement Fund (lines 1-4)	1,744,230	1,472,391	5.

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	15,000	677	1.
2.	071 English Language Learner (1)	6000	0	0	2.
3.	072 Compensatory Instruction (1)	6000	0	0	3.
4.	500 School Plant (2)	6000	600,000	500,000	4.
5.	510 Food Service	6000	32,751,000	32,650,000	5.
6.	515 Civic Center	6000	184,228	150,000	6.
7.	520 Community School	6000	4,700,000	2,700,000	7.
8.	525 Auxiliary Operations	6000	1,500,000	1,000,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,136,000	1,000,000	9.
10.	530 Gifts and Donations	6000	1,160,500	1,120,000	10.
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0	11.
12.	540 Fingerprint	6000	0	0	12.
13.	545 School Opening	6000	0	0	13.
14.	550 Insurance Proceeds	6000	53,980	24,000	14.
15.	555 Textbooks	6000	50,000	45,000	15.
16.	565 Litigation Recovery	6000	12,046	12,800	16.
17.	570 Indirect Costs	6000	2,183,000	2,250,000	17.
18.	575 Unemployment Insurance	6000	0	0	18.
19.	580 Teacherage	6000	0	0	19.
20.	585 Insurance Refund	6000	0	0	20.
21.	590 Grants and Gifts to Teachers	6000	50,340	17,900	21.
22.	595 Advertisement	6000	26,780	15,000	22.
23.	596 Career Technical Education	6000	0	0	23.
24.	597 Arizona Industry Credentials Incentive	6000		0	24.
25.	639 Impact Aid Revenue Bond Building	6000	0	0	25.
26.	650 Gifts and Donations-Capital	6000	0	0	26.
27.	660 Condemnation	6000	0	0	27.
28.	665 Energy and Water Savings	6000	1,532,000	4,265,000	28.
29.	686 Emergency Deficiencies Correction	6000	0	0	29.
30.	691 Building Renewal Grant	6000	2,205,327	3,061,447	30.
31.	700 Debt Service	6000	16,000,000	15,300,000	31.
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0	32.
33.	850 Student Activities	6000		170,000	33.
34.	Other 902-Alt Fuel, 745 - TANS	6000	650,000	435,000	34.

INTERNAL SERVICE FUNDS 950-989

1.	951, 952, 953__ Self-Insurance	6000	27,700,000	32,500,000	1.
2.	955 Intergovernmental Agreements	6000	5,104,500	0	2.
3.	9__ OPEB	6000	0	0	3.
4.	954 Print Sevices	6000	701,750	880,000	4.

(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>119,087,639</u>	\$ <u>119,087,639</u>	\$ <u>0</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>9,581,522</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>1,533,044</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>8,048,478</u>	<u>804,848</u>	<u>7,243,630</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>19,266,551</u>	
(b) Unrestricted Capital Outlay			<u>0</u>
(c) Special Program		<u>0</u>	<u>0</u>
*4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		<u>0</u>	<u>0</u>
*5. Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources		<u>0</u>	<u>0</u>
(b) Other Arizona Districts		<u>0</u>	<u>0</u>
(c) Out-of-State Districts and Other Governments		<u>0</u>	<u>0</u>
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		<u>0</u>	<u>0</u>
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		<u>0</u>	<u>0</u>
*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)		<u>0</u>	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		<u>5,000,000</u>	<u>0</u>
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>18,762,400</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>0</u>	<u>0</u>
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		<u>0</u>	<u>0</u>
* (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)		<u>0</u>	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		<u>0</u>	
*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:		<u>0</u>	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		<u>(3,300,000)</u>	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		<u>0</u>	
(d) Noncompliance Adjustment		<u>0</u>	
(e) ADM/Transportation Audit Adjustment		<u>0</u>	
(f) Other:		<u>0</u>	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		<u>1,371,116</u>	<u>0</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>\$ 160,992,554</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>\$ 7,243,630</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>14,403,992</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ _____
3. Adjusted Amount Available for FY 2020 Capital Expenditures (line A.1 + A.2)	\$ <u>14,403,992</u>
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ <u>14,403,992</u>
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ <u>14,403,992</u>
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>4,849,306</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> -- </u> \$ <u>9,554,686</u>
8. Interest Earned in Fund 610 in FY 2020	\$ <u>104,660</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: _____	 \$ <u>0</u>
(b) ADM/Transportation Audit Adjustment	\$ <u>0</u>
(c) Other: _____	\$ <u>0</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ <u>7,243,630</u>
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ <u><u>16,902,976</u></u>

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2020 Classroom Site Fund Budget Limit (from FY 2020 latest revised Budget, page 8, line B.7)	2,286,313	4,474,421	4,743,239	11,503,973
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,217,105	4,235,684	4,434,265	10,887,054
3. Unexpended Budget Balance (line B.1 minus B.2)	69,208	238,737	308,974	616,919
4. Interest Earned in the Classroom Site Fund in FY 2020	23,538	36,464	34,439	94,441
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.	2,080,413.25	4,160,826.50	4,160,826.50	10,402,066.25
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)	0	0	0	0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	<u>2,173,160</u>	<u>4,436,028</u>	<u>4,504,240</u>	<u>11,113,427</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	
Expenditures											
English Language Learner Fund 071 (A.R.S. §15-756.04)											
1000 Instruction	1.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	2.	0.00							0	0	0.0%
2200 Instructional Staff	3.	0.00							0	0	0.0%
2300 General Administration	4.	0.00							0	0	0.0%
2400 School Administration	5.	0.00							0	0	0.0%
2500 Central Services	6.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00							0	0	0.0%
2700 Student Transportation	8.	0.00							0	0	0.0%
2900 Other	9.	0.00							0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0	0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)											
1000 Instruction	11.	0.00							0	0	0.0%
2000 Support Services											
2100 Students	12.	0.00							0	0	0.0%
2200 Instructional Staff	13.	0.00							0	0	0.0%
2300 General Administration	14.	0.00							0	0	0.0%
2400 School Administration	15.	0.00							0	0	0.0%
2500 Central Services	16.	0.00							0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00							0	0	0.0%
2700 Student Transportation	18.	0.00							0	0	0.0%
2900 Other	19.	0.00							0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0	0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070406000
 VERSION Revised #2

I certify that the Budget of Wachington Elementary School District, Maricopa County for fiscal year 2021 was officially revised by the Governing Board on June 25, 2020, and that the complete Revised Expenditure Budget may be reviewed by contacting Cathy Thompson at the District Office, telephone 602-347-2615 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2019 ADM	2020 ADM	2021 ADM	1. Average salary of all teachers employed in FY 2021 (budget year)	52,161
Attending	21,543.283	21,256.467	19,412.485	2. Average salary of all teachers employed in FY 2020 (prior year)	50,632
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	1,529
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.0938	2.0802	4. Percentage increase	3%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		2.8477	2.7627	Comments on average salary calculation (Optional): Base salary for employees on the teacher pay table. Does not include stipends, performance pay or incentives. Ongoing employees receive 5% or greater salary increase for FY 2021. Average salary placement of new hires is lower in FY2021 than the average salary of the employee who resigned at the end of FY2020.	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	5. Average salary of all teachers employed in FY 2018	42,771
Maintenance & Operation Fund		160,992,554	160,992,554	6. Total percentage increase in average teacher salary since FY 2018	22%
Classroom Site Fund		11,113,428	11,113,427		
Unrestricted Capital Outlay Fund		16,902,976	16,902,976		

	MAINTENANCE AND OPERATION EXPENDITURES						% Inc./(Decr.) from Prior FY
	Salaries and Benefits		Other		TOTAL		
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	63,357,715	59,800,942	1,307,449	1,985,073	64,665,164	61,786,015	-4.5%
2000 Support Services							
2100 Students	4,183,810	4,298,830	405,676	404,089	4,589,486	4,702,919	2.5%
2200 Instructional Staff	4,215,756	3,747,082	441,764	540,704	4,657,520	4,287,786	-7.9%
2300, 2400, 2500 Administration	14,435,968	14,606,797	1,260,624	1,373,386	15,696,592	15,980,183	1.8%
2600 Oper./Maint. of Plant	10,599,609	9,491,117	11,728,687	8,761,906	22,328,296	18,253,023	-18.3%
2900 Other	6,812	90,000	0	0	6,812	90,000	1221.2%
3000 Oper. of Noninstructional Services	459,112	449,720	15,220	10,500	474,332	460,220	-3.0%
610 School-Sponsored Cocurric. Activities	0	98,056	0	0	0	98,056	--
620 School-Sponsored Athletics	276,507	294,652	2,400	2,400	278,907	297,052	6.5%
630, 700, 800, 900 Other Programs	170,327	0	0	0	170,327	0	-100.0%
Regular Education Subsection Subtotal	97,705,616	92,877,196	15,161,820	13,078,058	112,867,436	105,955,254	-6.1%
200 and 300 Special Education							
1000 Instruction	18,536,780	17,154,831	6,671,954	9,406,505	25,208,734	26,561,336	5.4%
2000 Support Services							
2100 Students	12,174,860	11,647,491	881,000	1,640,392	13,055,860	13,287,883	1.8%
2200 Instructional Staff	775,423	899,794	46,650	41,686	822,073	941,480	14.5%
2300, 2400, 2500 Administration	0	0	0	0	0	0	0.0%
2600 Oper./Maint. of Plant	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	31,487,063	29,702,116	7,599,604	11,088,583	39,086,667	40,790,699	4.4%
400 Pupil Transportation	7,453,998	6,354,488	1,761,724	1,470,900	9,215,722	7,825,388	-15.1%
510 Desegregation	4,954,915	4,895,357	45,085	104,644	5,000,000	5,000,001	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	1,401,605	1,421,213	0	0	1,401,605	1,421,213	1.4%
TOTAL EXPENDITURES	143,003,197	135,250,370	24,568,233	25,742,185	167,571,430	160,992,555	-3.9%

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

CTD NUMBER 070406000

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	167,571,430	160,992,554	(6,578,876)	-3.9%
Instructional Improvement	1,744,230	1,472,391	(271,839)	-15.6%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	11,403,856	11,113,428	(290,428)	-2.5%
Federal Projects	38,503,370	88,291,930	49,788,560	129.3%
State Projects	8,646,080	7,559,043	(1,087,037)	-12.6%
Unrestricted Capital Outlay	14,403,992	16,902,976	2,498,984	17.3%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,216,000	1,428,773	212,773	17.5%
Debt Service	16,000,000	15,300,000	(700,000)	-4.4%
School Plant Fund	600,000	500,000	(100,000)	-16.7%
Auxiliary Operations	1,500,000	1,000,000	(500,000)	-33.3%
Bond Building	69,411,162	37,548,080	(31,863,082)	-45.9%
Food Service	32,751,000	32,650,000	(101,000)	-0.3%
Other	47,465,451	48,646,824	1,181,373	2.5%

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	36,997,265	38,677,210
Gifted Education	1,990,691	2,035,089
Remedial Education	98,711	78,400
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	39,086,667	40,790,699

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators	0	61	61	1 to 318.2
Teachers	1	1,327	1,328	1 to 14.6
Other	5	135	140	1 to 138.7
Subtotal	6	1,523	1,529	1 to 12.7
Classified --				
Managers, Supervisors, Directors	0	157	157	1 to 123.6
Teachers Aides	0	458	458	1 to 42.4
Other	3	999	1,002	1 to 19.4
Subtotal	3	1,614	1,617	1 to 12.0
TOTAL	9	3,137	3,146	1 to 6.2
Special Education --				
Teacher	1	208	209	1 to 14.4
Staff	0	440	440	1 to 7.3

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	171.506	19,240.979	0.000	19,412.485	FY 2019-20 ADM	239.484	21,016.888	0.000	21,256.372

<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	171.506	x 1.450	= 248.684
District K-8	19,240.979	x 1.158	= 22,281.054
District 9-12	0.000	x 0.000	= 0.000
SubTotal	19,412.485		22,529.738

<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	7,353.190	x 0.040	= 294.128
K-3	7,353.190	x 0.060	= 441.191
ELL	2,431.846	x 0.115	= 279.662
HI	24.545	x 4.771	= 117.104
MD-R, A-R, SID-R	111.887	x 6.024	= 674.007
MD-SC, A-SC, SID-SC	224.264	x 5.833	= 1,308.132
MD-SSI	17.500	x 7.947	= 139.073
OI-R	15.030	x 3.158	= 47.465
OI-SC	24.380	x 6.773	= 165.126
P-SD	46.863	x 3.595	= 168.472
DD*, ED, MHID, SLD, SLI*, OHI	2,382.778	x 0.003	= 7.148
ED-P	78.432	x 4.822	= 378.199
MOID	56.270	x 4.421	= 248.770
VI	14.650	x 4.806	= 70.408
Total Weighted Student Count Add-Ons			4,338.885

*School aged students only

Basic Calculations For Equalization Assistance FY 2020-21

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

Weighted Student Counts	Student Count	Support Level Weight	Weighted Student Count
FY 2020-21 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	0.000	x 1.158	= 0.000
District 9-12	0.000	x 0.000	= 0.000
SubTotal	0.000		0.000

Add-Ons (FY 2020-21 ADM)	Student Count	Support Level Weight	Weighted Add-on Count
K-3 Reading	0.000	x 0.040	= 0.000
K-3	0.000	x 0.060	= 0.000
ELL	0.000	x 0.115	= 0.000
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	0.000	x 6.024	= 0.000
MD-SC, A-SC, SID-SC	0.000	x 5.833	= 0.000
MD-SSI	0.000	x 7.947	= 0.000
OI-R	0.000	x 3.158	= 0.000
OI-SC	0.000	x 6.773	= 0.000
P-SD	0.000	x 3.595	= 0.000
DD*, ED, MIID, SLD, SLI*, OHI	0.000	x 0.003	= 0.000
ED-P	0.000	x 4.822	= 0.000
MOID	0.000	x 4.421	= 0.000
VI	0.000	x 4.806	= 0.000
Total Weighted Student Count Add-Ons			0.000

*School aged students only

Basic Calculations For Equalization Assistance FY 2020-21

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

Weighted Student Counts	Student Count	Support Level Weight	Weighted Student Count
FY 2020-21 ADM: District PSD	0.000	x 1.450	= 0.000
District K-8	0.000	x 1.158	= 0.000
District 9-12	0.000	x 0.000	= 0.000
SubTotal	0.000		0.000

Add-Ons (FY 2020-21 ADM)	Student Count	Support Level Weight	Weighted Add-on Count
K-3 Reading	0.000	x 0.040	= 0.000
K-3	0.000	x 0.060	= 0.000
ELL	0.000	x 0.115	= 0.000
HI	0.000	x 4.771	= 0.000
MD-R, A-R, SID-R	0.000	x 6.024	= 0.000
MD-SC, A-SC, SID-SC	0.000	x 5.833	= 0.000
MD-SSI	0.000	x 7.947	= 0.000
OI-R	0.000	x 3.158	= 0.000
OI-SC	0.000	x 6.773	= 0.000
P-SD	0.000	x 3.595	= 0.000
DD*, ED, MIID, SLD, SLI*, OHI	0.000	x 0.003	= 0.000
ED-P	0.000	x 4.822	= 0.000
MOID	0.000	x 4.421	= 0.000
VI	0.000	x 4.806	= 0.000
Total Weighted Student Count Add-Ons			0.000

*School aged students only

Basic Calculations For Equalization Assistance FY 2020-21

Base Support Level				Base Support Level			
	Non-AOI	AOI FT	AOI PT		Non-AOI	AOI FT	AOI PT
Extended BSL Amount	\$117,135,105.40	\$0.00	\$0.00	Weighted Student	22,529.738	0.000	0.000
Teacher Experience Index	1.0000	1.0000	1.0000	Weighted Add-On	+ 4,338.885	0.000	0.000
	\$117,135,105.40	\$0.00	\$0.00	Total Weighted	= 26,868.623	0.000	0.000
				AOI Funding	x	0.95	0.85
Extended BSL Amount Total		\$ 117,135,105.40		Base Level Amount	x \$4,359.55	\$4,359.55	\$4,359.55
Base Support Level Adjustments Total		\$ (3,657,473.00)		Extended Amount	= \$117,135,105.40	\$0.00	\$0.00
Base Support Level/Base Revenue Control Limit		\$ 113,477,632.40		Base Support Level Adjustments			
Calculation For TSL				Calculation for DSL			
Approved Daily Route Miles				Audit Service Expense		\$ 42,613.00	
Total Approved Daily Route Miles			7,262	Increase for Tuition Loss Adjustment		\$ 0.00	
Eligible Students Transported			5,864	Increase for Student Revenue Loss Phase-Down		\$ 0.00	
Unadjusted Route Miles Per Eligible Student			1.238	Distance Learning Adjustment (per 4/28 BUDG25)			(\$3,700,086.00)
State Support Level Per Route Mile			2.74	Base Support Level Adjustments Total		\$ (3,657,473.00)	
Daily Route Miles x 180 Days			1,307,160.00	Calculation for RCL			
To and From School Support Level		\$ 3,581,618.40		2020-21 Base Support Level (BSL)/BRCL		\$ 113,477,632.40	
Activity Trip Level Factor			0.12	2020-21 Consolidation		\$ 0.00	
Activity Trip Support Level		\$ 429,794.21		Tuition Out For High School Students (Type 03)		\$ 0.00	
Handicapped Extended School Year Mileage			15,079.000	2020-21 Transportation Support Level (TSL)		\$ 4,055,133.07	
Handicapped Extended School Year Support Level		\$ 41,316.46		2020-21 District Support Level (DSL)		\$ 117,532,765.47	
Annual Expenditures For:	Bus Passes	Bus Tokens		Calculation For TRCL			
Districts	\$2,404.00	\$0.00	\$ 2,404.00	2020-21 Base Support Level (BSL)/BRCL		\$ 113,477,632.40	
2020-21 Transportation Support Level (TSL)			\$ 4,055,133.07	2020-21 Consolidation		\$ 0.00	
				Tuition Out For High School Students (Type 03)		\$ 0.00	
				2020-21 Trans. Revenue Control Limit (TRCL)		\$ 5,610,007.09	
				2020-21 Revenue Control Limit (RCL)		\$ 119,087,639.49	
Calculation For TRCL				2020-21 DSL			
2019-20 Transportation Revenue Control Limit (TRCL)			\$ 5,610,007.09	2020-21 RCL			
Change:	2020-21 TSL	\$ 4,055,133.07				\$ 117,532,765.47	
	2019-20 TSL	\$ 4,004,684.72				\$ 119,087,639.49	
	Difference:	\$ 50,448.35					
Preliminary FY2020-21 TRCL			\$ 5,660,455.44				
120% of FY2020-21 TSL		\$ 4,866,159.68					
Adjusted FY2020-21 TRCL			\$ 5,610,007.09				
2020-21 Transportation Revenue Control Limit			\$ 5,610,007.09				

Basic Calculations For Equalization Assistance FY 2020-21

District Additional Assistance (DAA) Calculations

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>	<u>Total</u>
FY 2020-21 District Student Count	239,484	21,016,888	0.000	
Type 03 District Tuition Out Trans. Count (Type 03 High School Only, Per Student Count Factor at 50%)			0.000	
DAA Per Student Count	x \$450.76	x \$450.76	x \$0.00	
Preliminary DAA	= \$107,949.81	= \$9,473,572.43	= \$0.00	\$9,581,522.24
DAA Growth Factor				
FY 2020-21 Actual Student Count	21,256.372			
FY 2019-20 Actual Student Count	/ 21,543.283			
FY 2020-21 DAA Growth Factor*	= 0.9867	x 1.0000 *	x 1.0000 *	
<i>*If less than or equal to 1.05, use 1. If greater than 1.05%, use 1 plus 50% of growth.</i>				
District DAA	\$107,949.81	\$9,473,572.43	\$0.00	\$9,581,522.24
DAA For High School Textbooks				
FY 2020-21 Actual 9-12 Student Count			0.000	
Support Level Amount For Textbooks			x \$69.68	
DAA For Textbooks				\$0.00
				\$9,581,522.24
DAA Adjustment	(\$1,533,043.56)		\$0.00	(\$1,533,043.56)
Total FY 2020-21 DAA Base	\$8,048,478.68		\$0.00	\$8,048,478.68

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	22,529.738	1.0000	\$117,532,765.47	\$117,532,765.47
9-12	0.000	0.0000	\$117,532,765.47	\$0.00
Tuition Out For High School Student (Type 03)				\$0.00
Total	22,529.738			\$117,532,765.47

		<u>Qualifying Tax Rate</u>		<u>Qualifying Levy</u>
Primary Assessed Valuation (AV)	\$1,406,430,408.00	K-8	\$1.8371	
Primary Assessed Valuation 2 (AV2)	\$0.00	9-12	\$1.8371	
SRP Assessed Valuation	\$9,369,000.00			
GPLET Assessed Valuation	\$388,000.00			
Equalization Assessed Valuation	\$1,416,187,408.00 (/100)	X	\$1.8371	=
				\$26,016,778.87

Calculation of Equalization Assistance

	<u>PSD-8</u>	<u>9-12</u>	<u>Total</u>
RCL/DSL Allocation	\$117,532,765.47	\$0.00	\$117,532,765.47
DAA Allocation	\$8,048,478.68	\$0.00	\$8,048,478.68
District Type 03 Tuition Out Charge	\$0.00	\$0.00	\$0.00
FY 2020-21 Equalization Base	\$125,581,244.15	\$0.00	\$125,581,244.15
Qualifying Levy	\$26,016,778.87	\$26,016,778.87	\$52,033,557.74
Total Equalization Assistance	\$99,564,465.28	\$0.00	\$99,564,465.28