



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

Revised #1
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>December 10, 2020</u>
	Date

_____	_____
_____	_____
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_____	_____
SIGNED	SIGNED

The FY 2021 budget file for the version described above will be uploaded via the Common Logon on ADE's website by December 15, 2020.
Type the Date as MM/DD/YYYY

_____	_____
Superintendent Signature	Business Manager Signature
Paul Stanto	Cathy Thompson
Superintendent Name (Typed Name)	Business Manager Name (Typed Name)

District Contact Employee: Cathy Thompson

Telephone: 602-347-2615 Email: cathy.thompson@wedschools.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:	2.0938	2.0802
Secondary Tax Rates:		
M&O Override	1.4154	1.3417
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	1.0643	1.0655
CTED		
Desegregation	0.3680	0.3555
Total Secondary Tax Rate	2.8477	2.7627

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

	<u>Budgeted Expenditures</u>	<u>Budget Limit</u>
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ <u>164,098,643</u>	\$ <u>164,098,643</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>15,188,624</u>	\$ <u>15,188,624</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ <u>57,293,106</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ <u>236,580,373</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	45,062,867	15,404,888	1,051,553	967,670	0	64,665,164	62,486,978	-3.4%	1.
2000 Support Services												
2100 Students	2.	78.58	81.48	3,140,450	1,198,385	78,250	335,790	243	4,589,486	4,753,118	3.6%	2.
2200 Instructional Staff	3.	65.91	64.44	2,786,589	1,032,822	440,696	28,116	500	4,657,520	4,288,723	-7.9%	3.
2300 General Administration	4.	16.30	16.00	1,006,915	336,958	394,625	9,300	18,638	1,788,591	1,766,436	-1.2%	4.
2400 School Administration	5.	126.63	125.48	6,640,433	2,204,924	152,338	31,083	4,609	9,135,893	9,033,387	-1.1%	5.
2500 Central Services	6.	56.60	58.45	3,357,804	1,138,918	545,958	76,015	11,710	4,772,108	5,130,405	7.5%	6.
2600 Operation & Maintenance of Plant	7.	232.43	234.56	6,758,874	2,724,051	4,807,381	5,432,503	15,100	22,328,296	19,737,909	-11.6%	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	17,166	0	0	0	0	98,166	--	10.
620 School-Sponsored Athletics	11.	0.00	0.00	250,200	52,051	1,200	1,200	0	278,907	304,651	9.2%	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	69,421,532	24,313,483	7,482,501	6,881,677	50,800	112,867,436	108,149,993	-4.2%	14.
200 and 300 Special Education												
1000 Instruction	15.	396.27	435.32	12,976,077	4,423,602	8,627,154	84,679	0	25,208,734	26,111,512	3.6%	15.
2000 Support Services												
2100 Students	16.	150.10	149.98	8,938,070	2,734,153	1,736,599	99,763	0	13,055,860	13,508,585	3.5%	16.
2200 Instructional Staff	17.	9.50	11.00	708,905	230,889	29,200	13,958	1,000	822,073	983,952	19.7%	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	22,623,052	7,388,644	10,392,953	198,400	1,000	39,086,667	40,604,049	3.9%	24.
400 Pupil Transportation	25.	200.31	200.27	5,072,676	2,431,812	460,871	942,691	15,338	9,215,722	8,923,388	-3.2%	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	1,176,013	245,200	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	101,864,667	35,703,102	18,421,269	8,042,468	67,138	167,571,430	164,098,643	-2.1%	30.

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

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

(A.R.S. §§ 15-761 and 15-903)

	Prior FY	Budget FY	
1. Total All Disability Classifications	36,997,265	38,490,560	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	40,604,049	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 15
 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	50,200
All Funds - Federal	6330	

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.	1,242,312	288,452				1,796,455	1,530,764	-14.8%
2100 Support Services - Students	2.	9,659	2,016				7,862	11,675	48.5%
2200 Support Services - Instructional Staff	3.	11,211	3,199				11,556	14,410	24.7%
Program 100 Subtotal (lines 1-3)	4.	1,263,182	293,667				1,815,873	1,556,849	-14.3%
200 and 300 Special Education									
1000 Instruction	5.	279,724	59,170				337,294	338,894	0.5%
2100 Support Services - Students	6.	5,715	1,193				12,702	6,908	-45.6%
2200 Support Services - Instructional Staff	7.	5,890	1,300				2,658	7,190	170.5%
Program 200 and 300 Subtotal (lines 5-7)	8.	291,329	61,663				352,654	352,992	0.1%
Other Programs (Specify) _510 deseg									
1000 Instruction	9.	88,965	18,566				126,642	107,531	-15.1%
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.	88,965	18,566				126,642	107,531	-15.1%
Total Expenditures (lines 4, 8, and 13)	14.	1,643,476	373,896				2,295,169	2,017,372	-12.1%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	15.	2,481,089	565,520				3,355,706	3,046,609	-9.2%
2100 Support Services - Students	16.	14,354	3,392				13,503	17,746	31.4%
2200 Support Services - Instructional Staff	17.	83,981	17,527				106,334	101,508	-4.5%
Program 100 Subtotal (lines 15-17)	18.	2,579,424	586,439				3,475,543	3,165,863	-8.9%
200 and 300 Special Education									
1000 Instruction	19.	614,954	128,341				780,795	743,295	-4.8%
2100 Support Services - Students	20.	10,836	2,262				22,279	13,098	-41.2%
2200 Support Services - Instructional Staff	21.	8,127	1,696				5,064	9,823	94.0%
Program 200 and 300 Subtotal (lines 19-21)	22.	633,917	132,299				808,138	766,216	-5.2%
Other Programs (Specify) _510 deseg									
1000 Instruction	23.	159,157	33,216				234,610	192,373	-18.0%
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%
Other Programs Subtotal (lines 23-26)	27.	159,157	33,216				234,610	192,373	-18.0%
Total Expenditures (lines 18, 22, and 27)	28.	3,372,498	751,954				4,518,291	4,124,452	-8.7%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	29.	2,587,683	593,132				3,592,970	3,180,815	-11.5%
2100 Support Services - Students	30.	20,108	4,197				15,723	24,305	54.6%
2200 Support Services - Instructional Staff	31.	18,121	3,782				23,110	21,903	-5.2%
2310 Support Services - Governing Board	32.							0	0.0%
Program 100 Subtotal (lines 29-32)	33.	2,625,912	601,111	0	0		3,631,803	3,227,023	-11.1%
200 and 300 Special Education									
1000 Instruction	34.	592,571	125,362				674,589	717,933	6.4%
2100 Support Services - Students	35.	11,897	2,483				25,404	14,380	-43.4%
2200 Support Services - Instructional Staff	36.	10,692	2,231				5,317	12,923	143.1%
2310 Support Services - Governing Board	37.							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	38.	615,160	130,076	0	0		705,310	745,236	5.7%
530 Dropout Prevention Programs									
1000 Instruction	39.						0	0	0.0%
Other Programs (Specify) _510 deseg									
1000 Instruction	40.	182,349	38,056				253,283	220,405	-13.0%
2100, 2200 Support Serv. Students & Instructional Staff	41.						0	0	0.0%
2310 Support Services - Governing Board	42.							0	0.0%
3300 Community Services Operations	43.							0	0.0%
Other Programs Subtotal (lines 40-43)	44.	182,349	38,056	0	0		253,283	220,405	-13.0%
Total Expenditures (lines 33, 38, 39, and 44)	45.	3,423,421	769,243	0	0		4,590,396	4,192,664	-8.7%
Total Classroom Site Funds (lines 14, 28, and 45)	46.	8,439,395	1,895,093	0	0	0	11,403,856	10,334,488	-9.4%

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	1,635,200	8,858,017				6,583,368	10,493,217	59.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	0	3,950	210,591			0	120,000	214,541	78.8%
2300, 2400, 2500, 2900 Administration	4.	0		60,060		0	0	650,000	60,060	-90.8%
2600 Operation & Maintenance of Plant	5.	0		457,058			0	1,150,000	457,058	-60.3%
2700 Student Transportation	6.	0		119,106			0	1,000,000	119,106	-88.1%
3000 Operation of Noninstructional Services (5)	7.	0					0	50,000	0	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			3,079,236	4,467,921	3,079,236	-31.1%
5000 Debt Service	9.				725,345	40,061		382,703	765,406	100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,639,150	9,704,832	725,345	40,061	3,079,236	14,403,992	15,188,624	5.4%

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	\$ 5,450
6642 Textbooks	1,126,750
6643 Instructional Aids	504,958
673X Furniture and Equipment	723,880
673X Vehicles	350,000
673X Tech Hardware & Software	1,206,014

(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	15,188,624	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	2,490,382	60,711,040	23,929,043	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	723,880	2,049,235	2,158,273	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	1,206,014	1,500,606	7,156,456	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	5,535,682	67,816,187	36,799,078	0	0	1,216,000	1,428,773	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	546,460	3,079,236	19,897,335	17,377,798			1,216,000	1,428,773	13.
New Construction	14.	0	0	44,141,563	4,133,526	0	0	0	0	14.
Other	15.	8,764,469	2,456,446	3,777,289	15,287,754	0	0	0	0	15.
Total (lines 13-15, must equal line 12)	16.	9,310,929	5,535,682	67,816,187	36,799,078	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	11,792,014	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	5.00	6.25	1,138,495	1,318,671	2.
3.	160 ESEA Title IV - 21st Century Schools	6000	1.91	3.75	3,606,240	4,603,441	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	860,540	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	6,475,585	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	109,342	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	1,288,028	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	21,792,442	17.
18.	Total Federal Project Funds (lines 1-17)		272.94	313.42	38,503,370	57,293,106	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	3,371,290	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	4,384,237	29.
30.	Total State Project Funds (lines 19-29)		5.00	44.98	8,646,080	7,755,527	30.
31.	Total Special Projects (lines 18 and 30)		277.94	358.40	47,149,450	65,048,633	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	415,000	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	5,000,000	7.
8.	525 Auxiliary Operations	6000	1,500,000	1,500,000	8.
9.	526 Extracurricular Activities Fees Tax Credit	6000	1,136,000	1,200,000	9.
10.	530 Gifts and Donations	6000	1,160,500	1,200,000	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	50,000	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	50,000	21.
22.	595 Advertisement	6000	26,780	26,000	22.
23.	596 Career Technical Education	6000	0	0	23.
24.	597 Arizona Industry Credentials Incentive	6000			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	2,000,000	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		200,000	33.
34.	Other 902-Alt Fuel, 745 - TANS	6000	650,000	500,000	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 Services	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)	\$ 122,196,357	\$ 122,196,357	\$ 0
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ 9,550,228		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	1,528,037		
(c) Total DAA (line 2.a minus 2.b)	\$ 8,022,191	802,219	7,219,972
*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		19,266,551	
(b) Unrestricted Capital Outlay			0
(c) Special Program		0	0
*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)		0	0
*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		0	0
(b) Other Arizona Districts		0	0
(c) Out-of-State Districts and Other Governments		0	0
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		0	0
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		0	0
*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)		0	
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		5,000,000	0
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		0	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		18,762,400	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		0	0
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)		0	0
* (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)		0	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		0	
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		0	
*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:		0	
(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		(3,300,000)	
(c) Increase for Energy and Water Savings Fund Transfer to M&O		0	
(d) Noncompliance Adjustment		0	
(e) ADM/Transportation Audit Adjustment		0	
(f) Other:		0	
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		1,371,116	0
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)		\$ 164,098,643	
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)			\$ 7,219,972

* 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)	\$ 14,403,992
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)	\$ 14,403,992
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ 14,403,992
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 14,403,992
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 6,540,000
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.	\$ 7,863,992
8. Interest Earned in Fund 610 in FY 2020	\$ 104,660
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$ 0
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:	\$ 0
(b) ADM/Transportation Audit Adjustment	\$ 0
(c) Other:	\$ 0
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 7,219,972
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 15,188,624

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.	1,924,625.42	3,849,250.84	3,849,250.84	9,623,127.10
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)	2,017,372	4,124,452	4,192,664	10,334,488

(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.

SUMMARY OF SCHOOL DISTRICT PROPOSED EXPENDITURE BUDGET

CTD NUMBER 070406000
 VERSION Revised #1

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	19,509.180	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		164,098,643	164,098,643	6. Total percentage increase in average teacher salary since FY 2018	22%
Classroom Site Fund		10,334,488	10,334,488		
Unrestricted Capital Outlay Fund		15,188,624	15,188,624		

MAINTENANCE AND OPERATION EXPENDITURES

	Salaries and Benefits		Other		TOTAL		% Inc./ (Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
	100 Regular Education						
1000 Instruction	63,357,715	60,467,755	1,307,449	2,019,223	64,665,164	62,486,978	-3.4%
2000 Support Services							
2100 Students	4,183,810	4,338,835	405,676	414,283	4,589,486	4,753,118	3.6%
2200 Instructional Staff	4,215,756	3,819,411	441,764	469,312	4,657,520	4,288,723	-7.9%
2300, 2400, 2500 Administration	14,435,968	14,685,952	1,260,624	1,244,276	15,696,592	15,930,228	1.5%
2600 Oper./Maint. of Plant	10,599,609	9,482,925	11,728,687	10,254,984	22,328,296	19,737,909	-11.6%
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 Cocurr. Activities	0	98,166	0	0	0	98,166	-
620 School-Sponsored Athletics	276,507	302,251	2,400	2,400	278,907	304,651	9.2%
630, 700, 800, 900 Other Programs	170,327	0	0	0	170,327	0	-100.0%
Regular Education Subsection Subtotal	97,705,616	93,735,015	15,161,820	14,414,978	112,867,436	108,149,993	-4.2%
200 and 300 Special Education							
1000 Instruction	18,536,780	17,399,679	6,671,954	8,711,833	25,208,734	26,111,512	3.6%
2000 Support Services							
2100 Students	12,174,860	11,672,223	881,000	1,836,362	13,055,860	13,508,585	3.5%
2200 Instructional Staff	775,423	939,794	46,650	44,158	822,073	983,952	19.7%
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	30,011,696	7,599,604	10,592,353	39,086,667	40,604,049	3.9%
400 Pupil Transportation	7,453,998	7,504,488	1,761,724	1,418,900	9,215,722	8,923,388	-3.2%
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	137,567,769	24,568,233	26,530,875	167,571,430	164,098,644	-2.1%

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

CTD NUMBER 070406000

VERSION Revised #1

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	164,098,643	(3,472,787)	-2.1%
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	10,334,488	(1,069,368)	-9.4%
Federal Projects	38,503,370	57,293,106	18,789,736	48.8%
State Projects	8,646,080	7,755,527	(890,553)	-10.3%
Unrestricted Capital Outlay	14,403,992	15,188,624	784,632	5.4%
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	415,000	(185,000)	-30.8%
Auxiliary Operations	1,500,000	1,500,000	0	0.0%
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	50,308,477	2,843,026	6.0%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	36,997,265	38,490,560
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	40,604,049

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 319.8
Teachers	1	1,327	1,328	1 to 14.7
Other	5	135	140	1 to 139.4
Subtotal	6	1,523	1,529	1 to 12.8
Classified --				
Managers, Supervisors, Directors	0	157	157	1 to 124.3
Teachers Aides	0	458	458	1 to 42.6
Other	3	999	1,002	1 to 19.5
Subtotal	3	1,614	1,617	1 to 12.1
TOTAL	9	3,137	3,146	1 to 6.2
Special Education --				
Teacher	1	208	209	1 to 14.5
Staff	0	440	440	1 to 7.3