



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

Proposed
Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2020 was
Proposed June 27, 2019
Adopted
Revised
Date

SIGNED SIGNED

The FY 2020 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 28, 2019 .
Type the Date as MM/DD/YYYY

Superintendent Signature Business Manager Signature
Jodi Gunning Wendy D. Qualls
Superintendent Name (Typed Name) Business Manager Name (Typed Name)

District Contact Employee: Wendy D. Qualls

Telephone: (623)535-6032 Email: qualls@lesd.k12.az.us

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2019	\$	70,597,978
2. Estimated Revenues by Source for Fiscal Year 2020 (excluding property taxes)		
Local	1000	\$
Intermediate	2000	\$ 4,233,570
State	3000	\$ 43,263,998
Federal	4000	\$
TOTAL		\$ 47,497,568

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

	Prior FY 2019	Est. Budget FY 2020
Primary Tax Rate:	1.9720	1.8976
Secondary Tax Rates:		
M&O Override	1.0898	1.0402
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.7881	0.7341
CTED		
Desegregation		
Total Secondary Tax Rate	1.8779	1.7743

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)	\$ 74,703,040	\$ 74,703,040
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ 12,383,851	\$ 12,383,851
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 6,980,390
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 94,067,281

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

1. Average salary of all teachers employed in FY 2020 (budget year)	\$ 60,170
2. Average salary of all teachers employed in FY 2019 (prior year)	\$ 57,444
3. Increase in average teacher salary from the prior year	\$ 2,726
4. Percentage increase	5%

Comments on average salary calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$ 51,175
6. Total percentage increase in average teacher salary since FY 2018	\$ 18%

DISTRICT CONTACT INFORMATION

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

Prefix	First Name	Last Name	Suffix	Email Address	Telephone Number
Mrs.	Jodi	Gunning		gunning@lesd.k12.az.us	623-535-6017
Mrs.	Amy	Potapoff		potapoff@lesd.k12.az.us	623-535-6017
Mrs.	Wendy	Qualls		qualls@lesd.k12.az.us	623-535-6032
Mrs.	Wendy	Qualls		qualls@lesd.k12.az.us	623-535-6032
Mrs.	Monica	Sanders		sandersm@lesd.k12.az.us	623-535-6018
Mrs.	Melissa	McComb		mccomb@lesd.k12.az.us	623-535-6064
Mrs.	Kim	Savage		savage@lesd.k12.az.us	623-535-6055
Mr.	Tommy	Sims		sims@lesd.k12.az.us	623-547-1575
Mrs.	Danielle	Clymer		danielle.clymer@lesd.k12.az.us	
Dr.	Tawnya	Pfitzer		tawnya.pfitzer@lesd.k12.az.us	
Ms.	Kimberly	Moran		kimberly.moran@lesd.k12.az.us	
Mrs.	Alayne	Weathersby		alayne.weathersby@lesd.k12.az.us	
Ms.	Melissa	Zuidema		melissa.zuidema@lesd.k12.az.us	

Student Information Systems (SIS) Vendor
Accounting Information System
District's website home page address

SELECT from Dropdown

Edupoint (Synergy)

Infinite Visions

www.lesd.k12.az.us

Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY						Prior FY 2019	Budget FY 2020	
100 Regular Education											
1000 Instruction	1.	499.28	508.34	25,848,421	8,222,537	1,301,457	420,011	28,200	35,043,223	35,820,626	2.2%
2000 Support Services											
2100 Students	2.	51.34	53.28	2,257,901	730,715	98,232	18,500	5,600	2,989,441	3,110,948	4.1%
2200 Instructional Staff	3.	21.56	21.46	1,485,867	450,902	117,000	15,200	2,250	2,023,696	2,071,219	2.3%
2300 General Administration	4.	4.50	4.50	531,918	134,653	125,100	8,500	26,200	819,800	826,371	0.8%
2400 School Administration	5.	40.94	39.84	2,378,587	745,676	4,500	30,000	11,450	3,067,426	3,170,213	3.4%
2500 Central Services	6.	32.50	32.60	1,720,317	607,268	321,000	40,200	15,700	2,620,238	2,704,485	3.2%
2600 Operation & Maintenance of Plant	7.	93.52	95.40	3,051,010	1,298,792	2,388,416	2,925,190	3,700	9,129,521	9,667,108	5.9%
2900 Other	8.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	9.	0.00						1,200	4,200	1,200	-71.4%
610 School-Sponsored Cocurricular Activities	10.	0.00		70,850	17,558				79,212	88,408	11.6%
620 School-Sponsored Athletics	11.	0.00		112,025	22,593	14,500	3,200	1,500	141,070	153,818	9.0%
630 Other Instructional Programs	12.	0.00							0	0	0.0%
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	743.64	755.42	37,456,896	12,230,694	4,370,205	3,460,801	95,800	55,917,827	57,614,396	3.0%
200 and 300 Special Education											
1000 Instruction	15.	172.86	188.53	5,266,339	1,843,866	690,000	26,200	1,000	7,533,515	7,827,405	3.9%
2000 Support Services											
2100 Students	16.	34.40	43.18	2,070,946	562,950	1,187,000	46,000	3,000	3,797,243	3,869,896	1.9%
2200 Instructional Staff	17.	7.38	8.13	424,030	147,339	21,300	3,500	2,500	588,079	598,669	1.8%
2300 General Administration	18.	1.00	1.00	125,633	32,382	15,500	500	500	172,059	174,515	1.4%
2400 School Administration	19.	1.00	1.00	88,791	36,121	300	500	500	122,040	126,212	3.4%
2500 Central Services	20.	0.00		2,722	544	7,500	500	2,000	13,266	13,266	0.0%
2600 Operation & Maintenance of Plant	21.	0.00				6,400	7,000		13,400	13,400	0.0%
2900 Other	22.	0.00							0	0	0.0%
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%
Subtotal (lines 15-23)	24.	216.64	241.84	7,978,461	2,623,202	1,928,000	84,200	9,500	12,239,602	12,623,363	3.1%
400 Pupil Transportation	25.	62.95	65.05	2,121,607	935,297	282,000	528,600	6,000	3,734,057	3,873,504	3.7%
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	28.	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	29.	12.38	11.88	436,750	155,027				425,768	591,777	39.0%
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	1,035.61	1,074.19	47,993,714	15,944,220	6,580,205	4,073,601	111,300	72,317,254	74,703,040	3.3%

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	11,189,602	11,466,259	1.
2. Gifted Education	25,000	25,000	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	1,025,000	1,132,104	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)	12,239,602	12,623,363	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-Pupil 1 to 17
Staff-Pupil 1 to 6

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	584.60	613.00
Number of FTE - Certified Purchased Services Personnel		5.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	25220
All Funds - Federal	6330	5,280

FY 2020 Performance Pay (A.R.S. §15-920)

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

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

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ _____ -
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850	Totals		% Increase/ Decrease
							Prior FY 2019	Budget FY 2020	
Classroom Site Fund 011 - Base Salary									
100 Regular Education									
1000 Instruction	1.	1,338,737	268,805				1,499,478	1,607,542	7.2%
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.	1,338,737	268,805				1,499,478	1,607,542	7.2%
200 and 300 Special Education									
1000 Instruction	5.	156,218	31,174				175,192	187,392	7.0%
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.	156,218	31,174				175,192	187,392	7.0%
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%
Other Programs Subtotal (lines 9-11)	12.	0	0				0	0	0.0%
Total Expenditures (lines 4, 8, and 12)	13.	1,494,955	299,979				1,674,670	1,794,934	7.2%
Classroom Site Fund 012 - Performance Pay									
100 Regular Education									
1000 Instruction	14.	2,908,380	583,642				3,254,131	3,492,022	7.3%
2100 Support Services - Students	15.						0	0	0.0%
2200 Support Services - Instructional Staff	16.						0	0	0.0%
Program 100 Subtotal (lines 14-16)	17.	2,908,380	583,642				3,254,131	3,492,022	7.3%
200 and 300 Special Education									
1000 Instruction	18.	359,537	72,440				400,756	431,977	7.8%
2100 Support Services - Students	19.						0	0	0.0%
2200 Support Services - Instructional Staff	20.						0	0	0.0%
Program 200 and 300 Subtotal (lines 18-20)	21.	359,537	72,440				400,756	431,977	7.8%
Other Programs (Specify)									
1000 Instruction	22.						0	0	0.0%
2100 Support Services - Students	23.						0	0	0.0%
2200 Support Services - Instructional Staff	24.						0	0	0.0%
Other Programs Subtotal (lines 22-24)	25.	0	0				0	0	0.0%
Total Expenditures (lines 17, 21, and 25)	26.	3,267,917	656,082				3,654,887	3,923,999	7.4%
Classroom Site Fund 013 - Other									
100 Regular Education									
1000 Instruction	27.	2,711,491	543,929				3,058,073	3,255,420	6.5%
2100 Support Services - Students	28.						0	0	0.0%
2200 Support Services - Instructional Staff	29.						0	0	0.0%
Program 100 Subtotal (lines 27-29)	30.	2,711,491	543,929	0	0		3,058,073	3,255,420	6.5%
200 and 300 Special Education									
1000 Instruction	31.	278,845	55,740				314,262	334,585	6.5%
2100 Support Services - Students	32.						0	0	0.0%
2200 Support Services - Instructional Staff	33.						0	0	0.0%
Program 200 and 300 Subtotal (lines 31-33)	34.	278,845	55,740	0	0		314,262	334,585	6.5%
530 Dropout Prevention Programs									
1000 Instruction	35.						0	0	0.0%
Other Programs (Specify)									
1000 Instruction	36.						0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	37.						0	0	0.0%
Other Programs Subtotal (lines 36-37)	38.	0	0	0	0		0	0	0.0%
Total Expenditures (lines 30, 34, 35, and 38)	39.	2,990,336	599,669	0	0		3,372,335	3,590,005	6.5%
Total Classroom Site Funds (lines 13, 26, and 39)	40.	7,753,208	1,555,730	0	0	0	8,701,892	9,308,938	7.0%

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

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

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

FUND 610

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832	Interest (4) 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease
								Prior FY 2019	Budget FY 2020	
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.		430,000	1,035,751				2,702,025	1,465,751	-45.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.		50,000	50,000				460,000	100,000	-78.3%
2300, 2400, 2500, 2900 Administration	4.			450,000				155,000	450,000	190.3%
2600 Operation & Maintenance of Plant	5.			195,000				219,500	195,000	-11.2%
2700 Student Transportation	6.			5,276,100				5,668,160	5,276,100	-6.9%
3000 Operation of Noninstructional Services (5)	7.			115,000				115,000	115,000	0.0%
4000 Facilities Acquisition and Construction	8.						4,782,000	6,104,883	4,782,000	-21.7%
5000 Debt Service	9.							0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	480,000	7,121,851	0	0	4,782,000	15,424,568	12,383,851	-19.7%

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

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

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library Books	\$ 50,000
6642 Textbooks	100,000
6643 Instructional Aids	330,000
673X Furniture and Equipment	745,751
673X Vehicles	5,276,100
673X Tech Hardware & Software	1,100,000

(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)] \$ 115,000

(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.

\$ 50,000

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

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

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

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	15,424,568	12,383,851	18,413,780	1,715,031	0		1,160,454	377,903	1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	5,423,883	2,000,000	17,913,780	500,000	0		1,160,454	377,903	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	2,295,915	745,751	0		0		0		7.
673X Vehicles	8.	5,614,160	5,276,100	500,000	1,215,031	0		0		8.
673X Technology Hardware & Software	9.	650,000	1,100,000	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.	13,983,958	9,121,851	18,413,780	1,715,031	0	0	1,160,454	377,903	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	5,423,883	2,000,000	1,101,000				0		13.
New Construction	14.	0		16,812,780	500,000	0		1,160,454	377,903	14.
Other	15.	8,560,075	7,121,851	500,000	1,215,031	0		0		15.
Total (lines 13-15, must equal line 12)	16.	13,983,958	9,121,851	18,413,780	1,715,031	0	0	1,160,454	377,903	16.

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

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

SPECIAL PROJECTS							OTHER FUNDS			
			FTE		TOTAL ALL FUNCTIONS				Prior FY	Budget FY
FEDERAL PROJECTS			Prior FY	Budget FY	Prior FY	Budget FY				
1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	23.56	22.78	1,300,000	1,045,000	1.	050 County, City, and Town Grants	6000	0
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	1.00	1.00	192,000	166,000	2.	071 English Language Learner (1)	6000	0
3.	160 ESEA Title IV - 21st Century Schools	6000	0.00		82,000	83,000	3.	072 Compensatory Instruction (1)	6000	0
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00		0		4.	500 School Plant (2)	6000	22,774
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	1.00	1.00	107,000	93,000	5.	510 Food Service	6000	6,413,372
6.	200 ESEA Title VII - Indian Education	6000	0.00		0		6.	515 Civic Center	6000	3,520,719
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00		0		7.	520 Community School	6000	6,046,044
8.	220 IDEA Part B	6000	34.03	34.03	1,820,000	1,565,000	8.	525 Auxiliary Operations	6000	267,586
9.	230 Johnson-O'Malley	6000	0.00		0		9.	526 Extracurricular Activities Fees Tax Credit	6000	648,377
10.	240 Workforce Investment Act	6000	0.00		0		10.	530 Gifts and Donations	6000	2,815,503
11.	250 AEA - Adult Education	6000	0.00		0		11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0
12.	260-270 Vocational Education - Basic Grants	6000	0.00		0		12.	540 Fingerprint	6000	0
13.	280 ESEA Title X - Homeless Education	6000	0.00		0		13.	545 School Opening	6000	0
14.	290 Medicaid Reimbursement	6000	3.81	3.81	3,548,390	3,548,390	14.	550 Insurance Proceeds	6000	97,799
15.	374 E-Rate	6000	0.00		600,000	480,000	15.	555 Textbooks	6000	15,803
16.	378 Impact Aid	6000	0.00		653,420	761,902	16.	565 Litigation Recovery	6000	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	0.00		0		17.	570 Indirect Costs	6000	5,748,039
18.	Total Federal Project Funds (lines 1-17)		63.40	62.62	8,302,810	7,742,292	18.	575 Unemployment Insurance	6000	0
STATE PROJECTS							19.	580 Teacherage	6000	0
19.	400 Vocational Education	6000	0.00		0		20.	585 Insurance Refund	6000	222,277
20.	410 Early Childhood Block Grant	6000	0.00		0		21.	590 Grants and Gifts to Teachers	6000	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00		0		22.	595 Advertisement	6000	0
22.	425 Adult Basic Education	6000	0.00		0		23.	596 Career Technical Education	6000	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00		0		24.	639 Impact Aid Revenue Bond Building	6000	0
24.	435 Academic Contests	6000	0.00		0		25.	650 Gifts and Donations-Capital	6000	144,987
25.	450 Gifted Education	6000	0.00		12,000	0	26.	660 Condemnation	6000	0
26.	456 College Credit Exam Incentives	6000	0.00		0		27.	665 Energy and Water Savings	6000	182,749
27.	457 Results-based Funding	6000	1.50	1.00	170,130	61,130	28.	686 Emergency Deficiencies Correction	6000	0
28.	460 Environmental Special Plate	6000	0.00		0		29.	691 Building Renewal Grant	6000	3,795,873
29.	465-499 Other State Projects	6000	0.00		15,000	2,000	30.	700 Debt Service	6000	6,500,000
30.	Total State Project Funds (lines 19-29)		1.50	1.00	197,130	63,130	31.	720 Impact Aid Revenue Bond Debt Service	6000	0
31.	Total Special Projects (lines 18 and 30)		64.90	63.62	8,499,940	7,805,422	32.	Other	6000	205,651
			Prior FY		Budget FY		INTERNAL SERVICE FUNDS 950-989			
INSTRUCTIONAL IMPROVEMENT FUND (020)							1.	9__ Self-Insurance	6000	0
1.	Teacher Compensation Increases	6000	469,853		551,327		2.	955 Intergovernmental Agreements	6000	0
2.	Class Size Reduction	6000	0				3.	9__ OPEB	6000	0
3.	Dropout Prevention Programs (M&O purposes)	6000	0				4.	952_ Internal Services	6000	60,000
4.	Instructional Improvement Programs (M&O purposes)	6000	797,405		767,462					
5.	Total Instructional Improvement Fund (lines 1-4)		1,267,258		1,318,789					

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

CALCULATION OF FY 2020 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1. FY 2020 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>60,903,078</u>	\$ <u>60,853,078</u>	\$ <u>50,000</u>
*2. (a) FY 2020 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>4,811,348</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>1,544,443</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>3,266,905</u>		<u>3,266,905</u>
*3. FY 2020 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)			
(a) Maintenance and Operation		<u>9,389,962</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 not include full-day kindergarten or summer school tuition)			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)			
*6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
*7. Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (A.R.S. §15-910.G-K)			
* (b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)		<u>0</u>	
* (c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)		<u>4,600,000</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 2018 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2019 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<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>(140,000)</u>	
(c) Increase for Energy and Water Savings Fund Transfer to M&O			
(d) Noncompliance Adjustment			
(e) ADM/Transportation Audit Adjustment			
(f) Other:			
*10. Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)			<u>457,900</u>
11. FY 2020 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		\$ <u>74,703,040</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>3,774,805</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 2020 UNRESTRICTED CAPITAL BUDGET LIMIT AND CLASSROOM SITE FUND BUDGET LIMIT
(A.R.S. §15-947.D and A.R.S. §15-978)

UNRESTRICTED CAPITAL BUDGET LIMIT

A. 1. FY 2019 Unrestricted Capital Budget Limit (UCBL) (from FY 2019 latest revised Budget, page 8, line A.12)	\$ 15,424,568
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$
3. Adjusted Amount Available for FY 2019 Capital Expenditures (line A.1 + A.2)	\$ 15,424,568
4. Amount Budgeted in Fund 610 in FY 2019 (from FY 2019 latest revised Budget, page 4, line 10)	\$ 15,424,568
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 15,424,568
6. FY 2019 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 6,971,522
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.	\$ 8,453,046
8. Interest Earned in Fund 610 in FY 2019	\$ 156,000
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F)	\$
10. Adjustment to UCBL for FY 2020 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other:	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 3,774,805
12. FY 2020 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 12,383,851

CLASSROOM SITE FUND BUDGET LIMIT

	Fund 011	Fund 012	Fund 013	Total Fund 010
B. 1. FY 2019 Classroom Site Fund Budget Limit (from FY 2019 latest revised Budget, page 8, line B.7)	1,674,670	3,654,887	3,372,335	8,701,892
2. FY 2019 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	964,454	1,903,324	1,948,766	4,816,544
3. Unexpended Budget Balance (line B.1 minus B.2)	710,216	1,751,563	1,423,569	3,885,348
4. Interest Earned in the Classroom Site Fund in FY 2019	10,500	24,000	18,000	52,500
5. FY 2020 Classroom Site Fund Allocation (provided by ADE, based on \$434) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.	1,074,217.70	2,148,435.41	2,148,435.41	5,371,088.52
6. Adjustments to FY 2020 Classroom Site Fund Budget Limit (2)				0
7. FY 2020 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	1,794,934	3,923,999	3,590,005	9,308,937

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

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

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2019	Budget FY 2020	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
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 070479000

VERSION Proposed

I certify that the Budget of Litchfield Elementary School District, Maricopa County for fiscal year 2020 was officially proposed by the Governing Board on June 27, 2019, and that the complete Proposed Expenditure Budget may be reviewed by contacting Wendy D. Qualls at the District Office, telephone (623)535-6000 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2018 ADM	2019 ADM	2020 ADM	1. Average salary of all teachers employed in FY 2020 (budget year)	60,170
Attending	10,776.115	10,685.727	10,430.000	2. Average salary of all teachers employed in FY 2019 (prior year)	57,444
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	2,726
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		1.9720	1.8976	4. Percentage increase	5%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.8779	1.7743	Comments on average salary calculation (Optional):	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		74,703,040	74,703,040	5. Average salary of all teachers employed in FY 2018	51,175
Classroom Site Fund		9,308,938	9,308,937	6. Total percentage increase in average teacher salary since FY 2018	18%
Unrestricted Capital Outlay Fund		12,383,851	12,383,851		

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	33,219,395	34,070,958	1,823,828	1,749,668	35,043,223	35,820,626	2.2%
2000 Support Services							
2100 Students	2,809,841	2,988,616	179,600	122,332	2,989,441	3,110,948	4.1%
2200 Instructional Staff	1,891,446	1,936,769	132,250	134,450	2,023,696	2,071,219	2.3%
2300, 2400, 2500 Administration	5,919,764	6,118,419	587,700	582,650	6,507,464	6,701,069	3.0%
2600 Oper./Maint. of Plant	4,166,105	4,349,802	4,963,416	5,317,306	9,129,521	9,667,108	5.9%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	4,200	1,200	4,200	1,200	-71.4%
610 School-Sponsored Cocurric. Activities	79,212	88,408	0	0	79,212	88,408	11.6%
620 School-Sponsored Athletics	111,870	134,618	29,200	19,200	141,070	153,818	9.0%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	48,197,633	49,687,590	7,720,194	7,926,806	55,917,827	57,614,396	3.0%
200 and 300 Special Education							
1000 Instruction	6,801,315	7,110,205	732,200	717,200	7,533,515	7,827,405	3.9%
2000 Support Services							
2100 Students	2,410,243	2,633,896	1,387,000	1,236,000	3,797,243	3,869,896	1.9%
2200 Instructional Staff	560,779	571,369	27,300	27,300	588,079	598,669	1.8%
2300, 2400, 2500 Administration	279,565	286,193	27,800	27,800	307,365	313,993	2.2%
2600 Oper./Maint. of Plant	0	0	13,400	13,400	13,400	13,400	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	10,051,902	10,601,663	2,187,700	2,021,700	12,239,602	12,623,363	3.1%
400 Pupil Transportation	2,917,457	3,056,904	816,600	816,600	3,734,057	3,873,504	3.7%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	425,768	591,777	0	0	425,768	591,777	39.0%
TOTAL EXPENDITURES	61,592,760	63,937,934	10,724,494	10,765,106	72,317,254	74,703,040	3.3%

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

CTD NUMBER 070479000

VERSION Proposed

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	72,317,254	74,703,040	2,385,786	3.3%
Instructional Improvement	1,267,258	1,318,789	51,531	4.1%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	8,701,892	9,308,938	607,046	7.0%
Federal Projects	8,302,810	7,742,292	(560,518)	-6.8%
State Projects	197,130	63,130	(134,000)	-68.0%
Unrestricted Capital Outlay	15,424,568	12,383,851	(3,040,717)	-19.7%
New School Facilities	0	0	0	0.0%
Adjacent Ways	1,160,454	377,903	(782,551)	-67.4%
Debt Service	6,500,000	6,850,176	350,176	5.4%
School Plant Fund	22,774	22,608	(166)	-0.7%
Auxiliary Operations	267,586	297,407	29,821	11.1%
Bond Building	18,413,780	1,715,031	(16,698,749)	-90.7%
Food Service	6,413,372	5,663,296	(750,076)	-11.7%
Other	23,503,821	19,652,669	(3,851,152)	-16.4%

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	11,189,602	11,466,259
Gifted Education	25,000	25,000
Remedial Education	0	0
ELL Incremental Costs	1,025,000	1,132,104
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	12,239,602	12,623,363

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		27	27	1 to 386.3
Teachers	4	473	477	1 to 21.9
Other		50	50	1 to 208.6
Subtotal	4	550	554	1 to 18.8
Classified --				
Managers, Supervisors, Directors		39	39	1 to 267.4
Teachers Aides		122	122	1 to 85.5
Other		386	386	1 to 27.0
Subtotal	0	547	547	1 to 19.1
TOTAL	4	1,097	1,101	1 to 9.5
Special Education --				
Teacher	1	63	64	1 to 17.0
Staff	10	176	186	1 to 5.8

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

1.	FY 2020 Truth in Taxation Base Limit (from FY 2019 TNT work sheet, line 3 + line 11)	\$	<u>0</u>
2.	Deduction for discontinued programs		
3.	Adjusted FY 2020 TNT Base Limit	\$	<u><u>0</u></u>

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2020 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$	<u>0</u>	
5.	Dropout Prevention (from page 1, line 27)		<u>0</u>	
6.	Joint Career and Technical Education and Vocational Education Center		<u>0</u>	
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$	<u>0</u>	

Adjustments for FY 2019 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center			
a.	FY 2019 Total Actual Expenditures for programs above	\$	<u> </u>	
b.	Sum of FY 2019 original budget amounts for programs above (from FY 2019 TNT work sheet, sum of lines 4, 5, and 6)		<u>0</u>	
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$	<u>0</u>	
9.	Small School Adjustment			
a.	FY 2019 final budget for Small School Adjustment	\$	<u> </u>	
b.	FY 2019 original budget for Small School Adjustment (from FY 2019 TNT work sheet, line 7)	\$	<u>0</u>	
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$	<u>0</u>	
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$	<u><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 2020 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$	<u>0</u>	
13.	Amount to be Levied in FY 2020 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$	<u> </u>	

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$	<u>0</u>
B.1.	Current Assessed Value	\$	<u> </u>
B.2.	(Line 3 divided by line B.1) x \$10,000	\$	<u> </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.