



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

Adopted

Version

BY THE GOVERNING BOARD

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

Proposed June 9, 2020
Adopted June 23, 2020
Revised _____

Date

Mrs. Allyson Beckham

Mrs. Patty Beckman

Mrs. Sandy Kravetz

Mrs. Barbara Perlberg

Mr. Jann-Michael Greenburg

Allyson M. Beckham
Sandy Kravetz
Barbara Perlberg

SIGNED

SIGNED

The FY 2021 budget file for the version described above will be uploaded via
the Common Logon on ADE's website by June 24, 2020

Type the Date as MM/DD/YYYY

Superintendent Signature

Dr. John Krickard

Superintendent Name (Typed Name)

Business Manager Signature

Jeff Gadd

Business Manager Name (Typed Name)

District Contact Employee: Jeff Gadd

Telephone: 480-484-6100 Email: jgadd@susd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2020	\$	<u>300,000,000</u>
2. Estimated Revenues by Source for Fiscal Year 2021 (excluding property taxes)		
Local	1000 \$	<u>60,000,000</u>
Intermediate	2000 \$	<u>0</u>
State	3000 \$	<u>30,000,000</u>
Federal	4000 \$	<u>16,000,000</u>
TOTAL	\$	<u>106,000,000</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>2.5928</u>	<u>2.5247</u>
Secondary Tax Rates:		
M&O Override	<u>0.3479</u>	<u>0.3549</u>
Special Program Override		
Capital Override	<u>0.1516</u>	<u>0.1449</u>
Class A Bonds		
Class B Bonds	<u>0.5543</u>	<u>0.5154</u>
CTED		
Desegregation		
Total Secondary Tax Rate	<u>1.0538</u>	<u>1.0152</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>174,110,723</u>	\$ <u>174,110,723</u>
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line A.12)	\$ <u>25,342,239</u>	\$ <u>25,342,239</u>
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)	\$	<u>16,730,754</u>
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)	\$	<u>216,183,716</u>

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

1. Average salary of all teachers employed in FY 2021 (budget year)	\$	<u>57,880</u>
2. Average salary of all teachers employed in FY 2020 (prior year)	\$	<u>55,296</u>
3. Increase in average teacher salary from the prior year	\$	<u>2,584</u>
4. Percentage increase		<u>5%</u>

Comments on average salary calculation (Optional): Includes Salary and Estimated Performance Pay.

5. Average salary of all teachers employed in FY 2018	\$	<u>50,314</u>
6. Total percentage increase in average teacher salary since FY 2018	\$	<u>15%</u>

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Scott	Menzel	smenzel@susd.org	480-484-6100	
Executive Assistant to Superintendent						
Chief Financial Officer	Mr.	Jeff	Gadd	jgadd@susd.org	480-484-6149	
Business Manager 1	Ms.	Shannon	Crosier	scrosier@susd.org	480-484-6221	
Business Manager 2						
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Amy	Goff	agoff@susd.org	480-484-6168	
SPED Data Reporting Coordinator	Mrs.	Margaret	Rehberg	mrehberg@susd.org	480-484-5038	
AzEDS/ADM Data Coordinator	Ms.	Cynthia	Bochna	cbochna@susd.org	480-484-6144	
Transportation Data Reporting Coordinator	Mr.	Brendan	Wagner	bwagner@susd.org	480-484-8558	
CTE Coordinator	Mrs.	Erin	Scherer	escherer@susd.org	480-484-5019	
Poverty Coordinator						
Assessments Coordinator	Ms.	Cynthia	Bochna	cbochna@susd.org	480-484-6144	
Curriculum Coordinator	Mrs.	Sheryl	Rednor	srednor@susd.org	480-484-5009	
Information Technology (IT) Director	Ms.	Debi	Spaulding	dspaulding@susd.org	480-484-6156	
Bookstore Manager	Ms.	Jennifer	Pleasant	jpleasent@susd.org	480-484-6131	
Governing Board Member	Mrs.	Allyson	Beckham	abeckham@susd.org	480-484-6238	
Governing Board Member	Mrs.	Patty	Beckman	pbeckman@susd.org	480-484-6238	
Governing Board Member	Mrs.	Barbara	Perleberg	bperleberg@susd.org	480-484-6238	
Governing Board Member	Mrs.	Sandy	Kravetz	skravetz@susd.org	480-484-6238	
Governing Board Member	Mr.	Jann-Michael	Greenburg	jgreenburg@susd.org	480-484-6238	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

SELECT from Dropdown

Student Information Systems (SIS) Vendor

Edupoint (Synergy)

Accounting Information System

Infinite Visions

Bookstore Cash Receipting System

In Touch Receipts

District's website home page address

www.susd.org

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.	899.00	889.55	50,675,879	16,377,030	706,849	1,028,573	8,747	65,420,892	68,797,078	5.2%	1.
2000 Support Services												
2100 Students	2.	122.23	129.82	6,298,172	2,068,706	54,401	3,577	24,836	7,236,079	8,449,692	16.8%	2.
2200 Instructional Staff	3.	69.82	69.10	3,275,855	970,979	396,798	33,673	40,180	4,665,316	4,717,485	1.1%	3.
2300 General Administration	4.	13.50	13.50	1,471,837	514,220	460,825	76,662	2,814	2,501,686	2,526,358	1.0%	4.
2400 School Administration	5.	120.44	121.94	7,952,951	2,656,223		98,346		10,105,921	10,707,520	6.0%	5.
2500 Central Services	6.	31.25	29.25	1,677,218	594,824	955,335	229,133	109,641	3,385,022	3,566,151	5.4%	6.
2600 Operation & Maintenance of Plant	7.	202.01	206.06	7,086,220	2,307,245	10,503,857	6,930,504	10,607	26,274,044	26,838,433	2.1%	7.
2900 Other	8.	0.00							0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	7.00	7.00	186,634	78,830	81,085	78,825		409,231	425,374	3.9%	9.
610 School-Sponsored Cocurricular Activities	10.	0.00		328,576	67,818				378,167	396,394	4.8%	10.
620 School-Sponsored Athletics	11.	6.00	6.00	1,390,160	324,970	226,328	392		1,843,490	1,941,850	5.3%	11.
630 Other Instructional Programs	12.	0.00							0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,471.25	1,472.22	80,343,502	25,960,845	13,385,478	8,479,685	196,825	122,219,848	128,366,335	5.0%	14.
200 and 300 Special Education												
1000 Instruction	15.	353.98	358.97	14,034,089	4,395,880	4,567			17,347,866	18,434,536	6.3%	15.
2000 Support Services												
2100 Students	16.	93.70	91.90	6,758,101	1,778,924	171,787			7,979,530	8,708,812	9.1%	16.
2200 Instructional Staff	17.	9.53	9.21	614,828	156,144		6,144	216,562	991,975	993,678	0.2%	17.
2300 General Administration	18.	0.00							0	0	0.0%	18.
2400 School Administration	19.	0.00		19,271	4,159				31,534	23,430	-25.7%	19.
2500 Central Services	20.	0.00				17,438			17,438	17,438	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0.00		877	181	135			1,131	1,193	5.5%	21.
2900 Other	22.	0.00							0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0.00							0	0	0.0%	23.
Subtotal (lines 15-23)	24.	457.21	460.08	21,427,166	6,335,288	193,927	6,144	216,562	26,369,474	28,179,087	6.9%	24.
400 Pupil Transportation	25.	174.91	173.91	5,387,063	2,010,079	621,901	1,059,715		8,548,494	9,078,758	6.2%	25.
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)	26.	91.55	92.65	5,426,657	1,574,373	221,763	159,377	0	7,382,169	7,382,169	0.0%	26.
530 Dropout Prevention Programs	27.	4.64	3.34	181,429	39,701				221,130	221,130	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.	10.96	10.51	631,337	251,907				846,274	883,244	4.4%	29.
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)	30.	2,210.52	2,212.71	113,397,154	36,172,193	14,423,069	9,704,921	413,387	165,587,389	174,110,723	5.1%	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	23,654,105	25,148,629	1.
2. Gifted Education	2,497,510	2,802,418	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	0		4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technical Education (non-CTED)	217,859	228,040	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)	26,369,474	28,179,087	9.

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

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

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)

	Prior FY	Budget FY
Number of FTE - Certified Employees	1,504.25	1,522.55
Number of FTE - Certified Purchased Services Personnel		10.40

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	<u>42431</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 \$ 50,900

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) \$ 159,910
 (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	2,417,394	417,979				2,758,849	2,835,373	2.8%
2100 Support Services - Students	32,877	9,666				40,155	42,543	5.9%
2200 Support Services - Instructional Staff	22,862	7,072				31,866	29,934	-6.1%
Program 100 Subtotal (lines 1-3)	2,473,133	434,717				2,830,870	2,907,850	2.7%
200 and 300 Special Education								
1000 Instruction	272,410	81,606				340,143	354,016	4.1%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff	10,786	3,218				14,296	14,004	-2.0%
Program 200 and 300 Subtotal (lines 5-7)	283,196	84,824				354,439	368,020	3.8%
Other Programs (Specify) 550								
1000 Instruction	1,562	324				1,534	1,886	22.9%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
3300 Community Services Operations								0.0%
Other Programs Subtotal (lines 9-12)	1,562	324				1,534	1,886	22.9%
Total Expenditures (lines 4, 8, and 13)	2,757,891	519,865				3,186,843	3,277,756	2.9%
Classroom Site Fund 012 - Performance Pay								
100 Regular Education								
1000 Instruction	4,494,003	926,215				8,462,761	5,420,218	-36.0%
2100 Support Services - Students						115,653	0	-100.0%
2200 Support Services - Instructional Staff						57,199	0	-100.0%
Program 100 Subtotal (lines 15-17)	4,494,003	926,215				8,635,613	5,420,218	-37.2%
200 and 300 Special Education								
1000 Instruction						576,911	0	-100.0%
2100 Support Services - Students						7,441	0	-100.0%
2200 Support Services - Instructional Staff						15,968	0	-100.0%
Program 200 and 300 Subtotal (lines 19-21)	0	0				600,320	0	-100.0%
Other Programs (Specify)								
1000 Instruction						47,391	0	-100.0%
2100 Support Services - Students						0	0	0.0%
2200 Support Services - Instructional Staff						0	0	0.0%
3300 Community Services Operations								0.0%
Other Programs Subtotal (lines 23-26)	0	0				47,391	0	-100.0%
Total Expenditures (lines 18, 22, and 27)	4,494,003	926,215				9,283,324	5,420,218	-41.6%
Classroom Site Fund 013 - Other								
100 Regular Education								
1000 Instruction	2,985,601	907,066	532,922			4,554,055	4,425,589	-2.8%
2100 Support Services - Students	66,121	19,438				80,757	85,559	5.9%
2200 Support Services - Instructional Staff	45,968	14,218				64,075	60,186	-6.1%
2310 Support Services - Governing Board							0	0.0%
Program 100 Subtotal (lines 29-32)	3,097,690	940,722	532,922	0		4,698,887	4,571,334	-2.7%
200 and 300 Special Education								
1000 Instruction	547,880	163,916				683,889	711,796	4.1%
2100 Support Services - Students	21,693	6,471				0	28,164	--
2200 Support Services - Instructional Staff						28,752	0	-100.0%
2310 Support Services - Governing Board							0	0.0%
Program 200 and 300 Subtotal (lines 34-37)	569,573	170,387	0	0		712,641	739,960	3.8%
530 Dropout Prevention Programs								
1000 Instruction						0	0	0.0%
Other Programs (Specify) 550								
1000 Instruction	3,141	652				3,084	3,793	23.0%
2100, 2200 Support Serv. Students & Instructional Staff						0	0	0.0%
2310 Support Services - Governing Board							0	0.0%
3300 Community Services Operations							0	0.0%
Other Programs Subtotal (lines 40-43)	3,141	652	0	0		3,084	3,793	23.0%
Total Expenditures (lines 33, 38, 39, and 44)	3,670,404	1,111,761	532,922	0		5,414,612	5,315,087	-1.8%
Total Classroom Site Funds (lines 14, 28, and 45)	10,922,298	2,557,841	532,922	0	0	17,884,779	14,013,061	-21.6%

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		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.	1,880,000	9,200,000			350,000	10,578,621	11,430,000	8.0%	
Unrestricted Capital Outlay Fund 610 (6)										
1000 Instruction	2.	4,728,668	10,533,071				12,824,881	15,261,739	19.0%	
2000 Support Services										
2100, 2200 Students and Instructional Staff	3.	200,000	2,064,000				1,141,126	2,264,000	98.4%	
2300, 2400, 2500, 2900 Administration	4.		3,310,000				4,197,808	3,310,000	-21.1%	
2600 Operation & Maintenance of Plant	5.		733,000				550,000	733,000	33.3%	
2700 Student Transportation	6.		200,000				280,000	200,000	-28.6%	
3000 Operation of Noninstructional Services (5)	7.					18,500	17,500	18,500	5.7%	
4000 Facilities Acquisition and Construction	8.		2,450,000			1,105,000	2,328,964	3,555,000	52.6%	
5000 Debt Service	9.						0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,928,668	19,290,071	0	0	1,123,500	21,340,279	25,342,239	18.8%

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	\$ 300,000
6642 Textbooks	3,000,000
6643 Instructional Aids	1,628,668
673X Furniture and Equipment	7,785,071
673X Vehicles	583,000
673X Tech Hardware & Software	10,922,000

(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.

(3) Includes principal on Capital Equity Fund loans of _____, principal on capital leases of \$ 2,732,614, and principal on bonds of \$ 18,421,250.

(4) Includes interest on Capital Equity Fund loans of _____, interest on capital leases of \$ 1,309,829, and interest on bonds of \$ 12,781,160.

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.	21,340,279	25,342,239	92,208,825	42,572,608	0		0	1.	
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		143,292	246,238	0		0	2.	
6200 Employee Benefits	3.	0		65,533	36,000	0		0	3.	
6450 Construction Services	4.	1,158,964	1,105,000	85,795,040	39,593,370	0		2,500,000	4,842,386	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.	4,749,623	7,785,071	0		0		0		7.
673X Vehicles	8.	400,000	583,000	4,210,000	2,500,000	0		0		8.
673X Technology Hardware & Software	9.	9,402,640	10,922,000	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.	15,711,227	20,395,071	90,213,865	42,375,608	0	0	2,500,000	4,842,386	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	1,158,964	1,105,000	66,067,334	22,663,370			0		13.
New Construction	14.	0		19,727,706	10,930,000	0		2,500,000	4,842,386	14.
Other	15.	14,552,263	19,290,071	4,418,825	8,782,238	0		0		15.
Total (lines 13-15, must equal line 12)	16.	15,711,227	20,395,071	90,213,865	42,375,608	0	0	2,500,000	4,842,386	16.

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

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

SPECIAL PROJECTS

FEDERAL PROJECTS

1.	100-130 ESEA Title I - Helping Disadvantaged Children	6000	32.95	33.35	3,045,962	3,117,066
2.	140-150 ESEA Title II - Prof. Dev. and Technology	6000	5.00	5.00	500,861	510,281
3.	160 ESEA Title IV - 21st Century Schools	6000	1.00	1.00	832,686	617,129
4.	170-180 ESEA Title V - Promote Informed Parent Choice	6000	0.00	0.00	0	0
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	6000	0.00	0.00	118,197	81,510
6.	200 ESEA Title VII - Indian Education	6000	1.00	1.00	112,880	117,533
7.	210 ESEA Title VI - Flexibility and Accountability	6000	0.00	0.00	0	0
8.	220 IDEA Part B	6000	27.45	27.25	5,265,619	3,490,335
9.	230 Johnson-O'Malley	6000	0.00	0.00	12,974	17,950
10.	240 Workforce Investment Act	6000	0.00	0.00	0	0
11.	250 AEA - Adult Education	6000	0.00	0.00	0	0
12.	260-270 Vocational Education - Basic Grants	6000	1.00	0.00	405,558	436,839
13.	280 ESEA Title X - Homeless Education	6000	0.00	0.00	0	0
14.	290 Medicaid Reimbursement	6000	13.05	13.05	5,692,875	5,700,000
15.	374 E-Rate	6000	0.00	0.00	0	400,000
16.	378 Impact Aid	6000	0.00	0.00	0	0
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	6000	6.00	5.90	2,674,176	2,242,111
18.	Total Federal Project Funds (lines 1-17)		87.45	86.55	18,661,788	16,730,754

STATE PROJECTS

19.	400 Vocational Education	6000	0.00	0.00	131,002	78,601
20.	410 Early Childhood Block Grant	6000	0.00	0.00	0	0
21.	420 Ext. School Yr. - Pupils with Disabilities	6000	0.00	0.00	0	0
22.	425 Adult Basic Education	6000	0.00	0.00	0	0
23.	430 Chemical Abuse Prevention Programs	6000	0.00	0.00	0	0
24.	435 Academic Contests	6000	0.00	0.00	0	0
25.	450 Gifted Education	6000	0.00	0.00	20,379	0
26.	456 College Credit Exam Incentives	6000	0.00	0.00	282,182	84,589
27.	457 Results-based Funding	6000	3.95	3.25	4,200,240	2,532,687
28.	460 Environmental Special Plate	6000	0.00	0.00	0	0
29.	465-499 Other State Projects	6000	0.00	1.50	138,888	138,888
30.	Total State Project Funds (lines 19-29)		3.95	4.75	4,772,691	2,834,765
31.	Total Special Projects (lines 18 and 30)		91.40	91.30	23,434,479	19,565,519

INSTRUCTIONAL IMPROVEMENT FUND (020)

	Prior FY	Budget FY
1. Teacher Compensation Increases	6000	754,246
2. Class Size Reduction	6000	0
3. Dropout Prevention Programs (M&O purposes)	6000	0
4. Instructional Improvement Programs (M&O purposes)	6000	1,961,045
5. Total Instructional Improvement Fund (lines 1-4)		2,715,291

OTHER FUNDS

1.	050 County, City, and Town Grants	6000	0	0
2.	071 English Language Learner (1)	6000	0	0
3.	072 Compensatory Instruction (1)	6000	0	0
4.	500 School Plant (2)	6000	6,020,000	7,100,000
5.	510 Food Service	6000	10,000,002	8,500,000
6.	515 Civic Center	6000	7,635,623	7,600,000
7.	520 Community School	6000	8,207,977	7,583,005
8.	525 Auxiliary Operations	6000	2,501,853	2,501,853
9.	526 Extracurricular Activities Fees Tax Credit	6000	3,154,616	3,154,616
10.	530 Gifts and Donations	6000	1,200,000	1,200,000
11.	535 Career & Tech. Ed. & Voc. Ed. Projects	6000	0	0
12.	540 Fingerprint	6000	15,000	15,000
13.	545 School Opening	6000	0	1,189,310
14.	550 Insurance Proceeds	6000	1,100,000	1,200,000
15.	555 Textbooks	6000	500,000	550,000
16.	565 Litigation Recovery	6000	100,000	100,000
17.	570 Indirect Costs	6000	8,212,005	8,200,003
18.	575 Unemployment Insurance	6000	948	950
19.	580 Teacherage	6000	0	0
20.	585 Insurance Refund	6000	184,000	190,000
21.	590 Grants and Gifts to Teachers	6000	0	0
22.	595 Advertisement	6000	18,900	21,000
23.	596 Career Technical Education	6000	3,680,199	2,693,719
24.	597 Arizona Industry Credentials Incentive	6000		0
25.	639 Impact Aid Revenue Bond Building	6000	0	0
26.	650 Gifts and Donations-Capital	6000	0	0
27.	660 Condemnation	6000	0	0
28.	665 Energy and Water Savings	6000	5,000,000	4,542,443
29.	686 Emergency Deficiencies Correction	6000	0	0
30.	691 Building Renewal Grant	6000	0	0
31.	700 Debt Service	6000	31,100,000	31,202,410
32.	720 Impact Aid Revenue Bond Debt Service	6000	0	0
33.	850 Student Activities	6000		1,590,000
34.	Other	6000	0	0

INTERNAL SERVICE FUNDS 950-989

1.	953 Self-Insurance	6000	3,327,556	42,095,220
2.	955 Intergovernmental Agreements	6000	881,057	300,257
3.	9__ OPEB	6000	0	0
4.	957 Ball Fields	6000	156,936	124,597

	Prior FY	Budget FY
1.	0	0
2.	0	0
3.	0	0
4.	6,020,000	7,100,000
5.	10,000,002	8,500,000
6.	7,635,623	7,600,000
7.	8,207,977	7,583,005
8.	2,501,853	2,501,853
9.	3,154,616	3,154,616
10.	1,200,000	1,200,000
11.	0	0
12.	15,000	15,000
13.	0	1,189,310
14.	1,100,000	1,200,000
15.	500,000	550,000
16.	100,000	100,000
17.	8,212,005	8,200,003
18.	948	950
19.	0	0
20.	184,000	190,000
21.	0	0
22.	18,900	21,000
23.	3,680,199	2,693,719
24.		0
25.	0	0
26.	0	0
27.	0	0
28.	5,000,000	4,542,443
29.	0	0
30.	0	0
31.	31,100,000	31,202,410
32.	0	0
33.		1,590,000
34.	0	0

(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 and Operation</u>	<u>B.</u> <u>Unrestricted Capital Outlay</u>
*1. FY 2021 Revenue Control Limit (RCL) (from APOR55 tab, page 4)	\$ <u>137,341,534</u>	\$ <u>137,341,534</u>	\$ <u>0</u>
*2. (a) FY 2021 District Additional Assistance (DAA) (from APOR55 tab, page 5)	\$ <u>10,648,422</u>		
(b) DAA Reduction for State Budget Adjustments (from APOR55 tab, page 5)	<u>1,610,295</u>		
(c) Total DAA (line 2.a minus 2.b)	\$ <u>9,038,127</u>		<u>9,038,127</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>20,815,770</u>	
(b) Unrestricted Capital Outlay			<u>8,500,000</u>
(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)		<u>7,382,169</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>10,621,069</u>	
(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		<u>221,130</u>	
(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2019 (A.R.S. §15-910.N)			
* (f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)			
* (g) FY 2020 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)		<u>0</u>	
(h) Excessive Property Tax Valuation Judgments (A.R.S. §§42-16213 and 42-16214)			
* (i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)			
*9. Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable.			
(a) Prior Year Over Expenditures/Resolutions:			
(b) <u>Decrease for Transfer from M&O to Energy and Water Savings Fund</u>		<u>(3,270,949)</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>1,000,000</u>	<u>500,000</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><u>174,110,723</u></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><u>18,038,127</u></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)	\$ 21,340,279
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)	\$ 21,340,279
4. Amount Budgeted in Fund 610 in FY 2020 (from FY 2020 latest revised Budget, page 4, line 10)	\$ 21,340,279
5. Lesser of line A.3 or the sum of line A.4 and any positive adjustment on line A.2	\$ 21,340,279
6. FY 2020 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ 14,037,929
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.	\$ 7,302,350
8. Interest Earned in Fund 610 in FY 2020	\$ 1,762
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 2021 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$
_____	\$
(b) ADM/Transportation Audit Adjustment	\$
(c) Other: _____	\$
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$ 18,038,127
12. FY 2021 Unrestricted Capital Budget Limit (lines A.7 through A.11) (1)	\$ 25,342,239

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)	3,186,843	9,283,324	5,414,612	17,884,779
2. FY 2020 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	2,150,859	8,366,650	4,569,069	15,086,578
3. Unexpended Budget Balance (line B.1 minus B.2)	1,035,984	916,674	845,543	2,798,201
4. Interest Earned in the Classroom Site Fund in FY 2020	10,000	40,000	6,000	56,000
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.	2,231,771.99	4,463,543.97	4,463,543.97	11,158,859.93
6. Adjustments to FY 2021 Classroom Site Fund Budget Limit (2)				0
7. FY 2021 Classroom Site Fund Budget Limit (Sum of lines B.3 through B.6) (3)	3,277,756	5,420,218	5,315,087	14,013,061

- (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 070248000
VERSION Adopted

I certify that the Budget of Scottsdale Unified School District, Maricopa County for fiscal year 2021 was officially proposed by the Governing Board on June 9, 2020, and that the complete Proposed Expenditure Budget may be reviewed by contacting Jeff Gadd at the District Office, telephone 480-484-6149 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)	57,880
Attending	21,604.088	21,543.116	21,286.269	2. Average salary of all teachers employed in FY 2020 (prior year)	55,296
2. Tax Rates:		Prior FY	Est. Budget FY	3. Increase in average teacher salary from the prior year	2,584
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		2.5928	2.5247	4. Percentage increase	5%
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		1.0538	1.0152	Comments on average salary calculation (Optional): Includes Salary and Estimated Performance Pay.	
3. Budgeted Expenditures and Budget Limits:		Budgeted Expenditures	Budget Limit	5. Average salary of all teachers employed in FY 2018	
Maintenance & Operation Fund		174,110,723	174,110,723	50,314	
Classroom Site Fund		14,013,061	14,013,061	6. Total percentage increase in average teacher salary since FY 2018	
Unrestricted Capital Outlay Fund		25,342,239	25,342,239	15%	

	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	63,698,238	67,052,909	1,722,654	1,744,169	65,420,892	68,797,078	5.2%
2000 Support Services							
2100 Students	7,103,189	8,366,878	132,890	82,814	7,236,079	8,449,692	16.8%
2200 Instructional Staff	4,305,898	4,246,834	359,418	470,651	4,665,316	4,717,485	1.1%
2300, 2400, 2500 Administration	14,083,767	14,867,273	1,908,862	1,932,756	15,992,629	16,800,029	5.0%
2600 Oper./Maint. of Plant	8,924,588	9,393,465	17,349,456	17,444,968	26,274,044	26,838,433	2.1%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	249,533	265,464	159,698	159,910	409,231	425,374	3.9%
610 School-Sponsored Cocurr. Activities	377,424	396,394	743	0	378,167	396,394	4.8%
620 School-Sponsored Athletics	1,601,932	1,715,130	241,558	226,720	1,843,490	1,941,850	5.3%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	100,344,569	106,304,347	21,875,279	22,061,988	122,219,848	128,366,335	5.0%
200 and 300 Special Education							
1000 Instruction	17,018,804	18,429,969	329,062	4,567	17,347,866	18,434,536	6.3%
2000 Support Services							
2100 Students	7,520,915	8,537,025	458,615	171,787	7,979,530	8,708,812	9.1%
2200 Instructional Staff	771,907	770,972	220,068	222,706	991,975	993,678	0.2%
2300, 2400, 2500 Administration	31,534	23,430	17,438	17,438	48,972	40,868	-16.5%
2600 Oper./Maint. of Plant	719	1,058	412	135	1,131	1,193	5.5%
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	25,343,879	27,762,454	1,025,595	416,633	26,369,474	28,179,087	6.9%
400 Pupil Transportation	6,385,791	7,397,142	2,162,703	1,681,616	8,548,494	9,078,758	6.2%
510 Desegregation	6,652,214	7,001,030	729,954	381,140	7,382,168	7,382,170	0.0%
530 Dropout Prevention Programs	196,088	221,130	25,042	0	221,130	221,130	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	846,274	883,244	0	0	846,274	883,244	4.4%
TOTAL EXPENDITURES	139,768,815	149,569,347	25,818,573	24,541,377	165,587,388	174,110,724	5.1%

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

CTD NUMBER 070248000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	165,587,389	174,110,723	8,523,334	5.1%
Instructional Improvement	2,715,291	2,063,941	(651,350)	-24.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	17,884,779	14,013,061	(3,871,718)	-21.6%
Federal Projects	18,661,788	16,730,754	(1,931,034)	-10.3%
State Projects	4,772,691	2,834,765	(1,937,926)	-40.6%
Unrestricted Capital Outlay	21,340,279	25,342,239	4,001,960	18.8%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	31,100,000	31,202,410	102,410	0.3%
School Plant Fund	6,020,000	7,100,000	1,080,000	17.9%
Auxiliary Operations	2,501,853	2,501,853	0	0.0%
Bond Building	92,208,825	42,572,608	(49,636,217)	-53.8%
Food Service	10,000,002	8,500,000	(1,500,002)	-15.0%
Other	43,374,817	82,350,120	38,975,303	89.9%

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	23,654,105	25,148,629
Gifted Education	2,497,510	2,802,418
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	217,859	228,040
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	0	0
TOTAL	26,369,474	28,179,087

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		93	93	1 to 228.9
Teachers	13	1,431	1,444	1 to 14.7
Other		0	0	1 to
Subtotal	13	1,524	1,537	1 to 13.8
Classified --				
Managers, Supervisors, Directors	2	118	120	1 to 177.4
Teachers Aides	0	214	214	1 to 99.5
Other	5	962	967	1 to 22.0
Subtotal	7	1,294	1,301	1 to 16.4
TOTAL	20	2,818	2,838	1 to 7.5
Special Education --				
Teacher	2	239	241	1 to 8.8
Staff	0	234	234	1 to 9.1